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Appendix B

**THE REVISED
UNITED NATIONS
SYSTEM**

OF NATIONAL

ACCOUNTS:

**Table Forms for Class I,
Class II, and Class III Accounts**

TABLE B-1

The Revised UN System: Table Form for Class I Accounts—
Consolidated for the Nation

Account 1. Gross Domestic Product and Expenditure

| | | | |
|------------------------|--------------------------------------|---|---|
| 1.3.1 | Compensation of employees (3.3.1) | 2.2.20 | Government final consumption expenditure (3.2.20) |
| 1.3.2 | Operating surplus (3.3.2) | 2.2.30 | Private final consumption expenditure (3.2.30) |
| 1.3.3 | Consumption of fixed capital (5.3.3) | 4.2.5 | Increase in stocks (5.2.5) |
| 1.3.4 | Indirect taxes (3.3.4) | 4.2.6 | Gross fixed capital formation (5.2.6) |
| 1.3.5 | Less Subsidies (3.3.5) | 1.2.10 | Exports of goods and services (6.2.10) |
| | | 1.1.10 | Less Imports of goods and services (-6.1.10) |
| Gross domestic product | | Expenditure on the gross domestic product | |

Account 3. National Disposable Income and Its Appropriation

| | | | |
|------------------------------------|---|-------------------|---|
| 3.2.20 | Government final consumption expenditure (2.2.20) | 3.3.1 | Compensation of employees (1.3.1) |
| 3.2.30 | Private final consumption expenditure (2.2.30) | 3.4.2 | Compensation of employees from the rest of the world, net (6.4.1 - 6.3.1) |
| 3.7.1 | Saving (5.7.1) | 3.3.2 | Operating surplus (1.3.2) |
| | | 3.4.10 | Property and entrepreneurial income from the rest of the world, net (6.4.9 - 6.4.8) |
| | | 3.3.4 | Indirect taxes (1.3.4) |
| | | 3.3.5 | Less Subsidies (1.3.5) |
| | | 3.6.23 | Other current transfers from the rest of the world, net (6.6.22 - 6.6.21) |
| Appropriation of disposable income | | Disposable income | |

(continued)

TABLE B-1 (concluded)
Account 5. Capital Finance

| | | | |
|-------------------------------------|---|---|---|
| 5.2.5 | Increase in stocks (4.2.5) | 5.7.1 | Saving (3.7.1) |
| 5.2.6 | Gross fixed capital formation (4.2.6) | 5.3.3 | Consumption of fixed capital (1.3.3) |
| 5.7.5 | Purchases of intangible assets, n.e.c., from the rest of the world, net (6.7.5) | 5.7.6 | Capital transfers from the rest of the world, net (6.7.6) |
| 5.7.8 | Net lending to the rest of the world (5.7.9) | | |
| Gross accumulation | | Finance of gross accumulation | |
| 5.8.0 | Net acquisition of financial assets (6.8.0 + 5.9.0 - 6.9.0) | 5.7.9 | Net lending to the rest of the world (5.7.8) |
| | | 5.9.0 | Net incurrence of liabilities (6.9.0 + 5.8.0 - 6.8.0) |
| Net acquisition of financial assets | | Net incurrence of liabilities plus net lending to the rest of the world | |

Account 6. All Accounts—External Transactions

| Current Transactions | | | |
|----------------------|---|------------------------------|--|
| 6.2.10 | Exports of goods and services (1.2.10) | 6.1.10 | Imports of goods and services (- 1.1.10) |
| 6.4.1 | Compensation of employees from the rest of the world (3.4.2 + 6.3.1) | 6.3.1 | Compensation of employees to the rest of the world (3.3.1*) |
| 6.4.9 | Property and entrepreneurial income from the rest of the world (3.4.10 + 6.4.8) | 6.4.8 | Property and entrepreneurial income to the rest of the world (6.4.9 - 3.4.10) |
| 6.6.22 | Other current transfers from the rest of the world (3.6.23 + 6.6.21) | 6.6.21 | Other current transfers to the rest of the world (6.6.22 - 3.6.23) |
| | | 6.7.3 | Surplus of the nation on current transactions (6.7.2) |
| Current receipts | | Disposal of current receipts | |
| Capital Transactions | | | |
| 6.7.2 | Surplus of the nation on current transactions (6.7.3) | 6.7.5 | Purchases of intangible assets n.e.c., from the rest of the world, net (5.7.5) |
| 6.7.6 | Capital transfers from the rest of the world, net (5.7.6) | 6.8.0 | Net acquisition of foreign financial assets (5.8.0 - 5.9.0 + 6.9.0) |
| 6.9.0 | Net incurrence of foreign liabilities (5.9.0 - 5.8.0 + 6.8.0) | | |
| Receipts | | Disbursements | |

NOTE: Numbers in parentheses indicate accounts and item of counter-entry. An asterisk denotes "part of" item listed. Numbering system is that of the revised UN accounts.

TABLE B-2

The Revised UN System: Table Form for Class II Accounts—Production, Consumption Expenditure, and Capital Formation

A. Commodities—Accounts 1, 2, and 4

Illustrative Account—b. Characteristic Products of Mining and Quarrying, Manufacturing, and Electricity, Gas, and Water

| | | | |
|---------|--|--------|--|
| 1.1.1.1 | Industrial commodities from domestic industrial activity (Cb 1.1.1.1) | 1.2.1 | Intermediate consumption, industries (CΣn 1.2.1*) |
| 1.1.1.2 | Industrial commodities from other domestic industries | 1.2.2 | Intermediate consumption, producers of government services (D 1.2.2*) |
| 1.1.2 | Industrial commodities from producers of government services (D 1.1.2*) | 1.2.3 | Intermediate consumption, producers of private nonprofit services to households (E 1.2.3*) |
| 1.1.3 | Industrial commodities from producers of private nonprofit services to households (E 1.1.3*) | 2.2.4 | Final consumption expenditure in the domestic market, households (Bd 2.2.4*) |
| 1.1.11 | Imports of industrial commodities, c.i.f. | 4.2.5 | Increase in stocks |
| 1.3.4.1 | Import duties, industrial commodities | 4.2.6 | Gross fixed capital formation |
| | | 1.2.11 | Exports |
| Supply | | Use | |

B. Other Goods and Services—Accounts 1, 2, and 4

a. Sales of Other Goods and Services and Direct Imports of Government Services

| | | | |
|----------|---|-------|--|
| 1.1.4 | Noncommodity sales, producers of government services (D 1.1.4) | 1.2.2 | Intermediate consumption, producers of government services (D 1.2.2*) |
| 1.1.6 | Noncommodity sales, producers of private nonprofit services to households (E 1.1.6) | 2.2.4 | Final consumption expenditure in the domestic market, households (Bd 2.2.4*) |
| 1.1.8 | Domestic services of households (F 1.1.8) | | |
| 1.1.12.2 | Direct purchases abroad on current account, producers of government services | | |
| Supply | | Use | |

b. Final Consumption Expenditure of Government Services

| | | | |
|--------|---|--------|-------------------------------|
| 1.1.5 | Services produced for own use (D 1.1.5) | 2.2.20 | Final consumption expenditure |
| Supply | | Use | |

(continued)

TABLE B-2 (continued)

c. Final Consumption Expenditure of Private Nonprofit Services to Households

| | | | |
|--------|--|--------|-------------------------------|
| 1.1.7 | Services produced for own use (E 1.1.7) | 2.2.31 | Final consumption expenditure |
| Supply | | Use | |

d. Final Consumption Expenditure of Households

| | | | |
|----------|--|----------|--|
| 2.2.4 | Final consumption expenditure in the domestic market, house- holds ($A\Sigma n$ 2.2.4 + Ba 2.2.4) | 2.2.32 | Final consumption expenditure, resident households |
| 2.1.12.1 | Direct purchases abroad, resi- dent households | 2.2.12.1 | Direct purchases in the domestic market, nonresident households |
| Supply | | Use | |

C. Industries—Account 1, Production Account

Illustrative Account—b. Mining and Quarrying, Manufacturing, and Electricity,
Gas, and Water

| | | | |
|-------------|--|--------------|--|
| 1.2.1 | Intermediate consumption ($A\Sigma n$ 1.2.1) | 1.1.1.1 | Characteristic products of in- dustrial activity (Ab 1.1.1.1) |
| 1.3.1 | Compensation of employees | 1.1.1.3 | Other products |
| 1.3.2 | Operating surplus | | |
| 1.3.3 | Consumption of fixed capital | | |
| 1.3.4 | Indirect taxes | | |
| 1.3.5 | Less Subsidies | | |
| Gross input | | Gross output | |

D. Producers of Government Services—Account 1, Production Account

| | | | |
|-------------|---|--------------|--|
| 1.2.2 | Intermediate consumption ($A\Sigma n$ 1.2.2 + Ba 1.2.2) | 1.1.5 | Services produced for own use (Bb 1.1.5) |
| 1.3.1 | Compensation of employees | 1.1.4 | Noncommodity sales (Ba 1.1.4) |
| 1.3.3 | Consumption of fixed capital | 1.1.2 | Commodities produced ($A\Sigma n$ 1.1.2) |
| 1.3.4 | Indirect taxes | | |
| Gross input | | Gross output | |

(continued)

TABLE B-2 (concluded)

E. Producers of Private Nonprofit Services to Households—Account 1,
Production Account

| | | | |
|-------------|---|--------------|---|
| 1.2.3 | Intermediate consumption (AΣn 1.2.3) | 1.1.7 | Services produced for own use (Bc 1.1.7) |
| 1.3.1 | Compensation of employees | 1.1.6 | Noncommodity sales (Ba 1.1.6) |
| 1.3.3 | Consumption of fixed capital | 1.1.3 | Commodities produced (AΣn 1.1.3) |
| 1.3.4 | Indirect taxes | | |
| Gross input | | Gross output | |

F. Domestic Services of Households

| | | | |
|-------------|---------------------------|--------------|------------------------------|
| 1.3.1 | Compensation of employees | 1.1.8 | Domestic services (Ba 1.1.8) |
| Gross input | | Gross output | |

NOTE: See note to Table B-1.

TABLE B-3

The Revised UN System: Table Form for Class III Accounts—Income and Outlay and Capital Finance

A. Nonfinancial Enterprises, Corporate and Quasi-Corporate

Account 3. Income and Outlay Account

| | | | |
|---------------|--|----------|--|
| 3.4.4 | Withdrawals from entrepreneurial income of quasi-corporate enterprises | 3.3.2 | Operating surplus |
| 3.4.6 | Property income | 3.4.5 | Withdrawals from entrepreneurial income of quasi-corporate enterprises |
| | 1. Interest | 3.4.7 | Property income |
| | 2. Dividends | | 1. Interest |
| | 3. Rent | | 2. Dividends |
| 3.5.1 | Net casualty insurance premiums | | 3. Rent |
| 3.6.1 | Direct taxes | 3.5.2 | Casualty insurance claims |
| | 1. On income | 3.6.7 | Unfunded employee welfare contributions imputed |
| | 2. Not elsewhere classified | | |
| 3.6.2 | Fines and penalties | | |
| 3.6.8 | Unfunded employee welfare benefits | | |
| 3.6.13 | Current transfers, n.e.c., net | | |
| 3.7.1 | Saving (A 5.7.1) | | |
| Disbursements | | Receipts | |

Account 5. Capital Finance Account

| | | | |
|--------------------|---|-------------------------------|---|
| 5.2.5 | Increase in stocks | 5.7.1 | Saving (A 3.7.1) |
| 5.2.6 | Gross fixed capital formation | 5.3.3 | Consumption of fixed capital |
| 5.7.4 | Purchases of land, net | 5.7.6 | Capital transfers, net |
| 5.7.5 | Purchases of intangible assets, n.e.c., net | | |
| 5.7.8 | Net lending (A 5.7.9) | | |
| Gross accumulation | | Finance of gross accumulation | |
| 5.8.1 | Gold | 5.7.9 | Net lending (A 5.7.8) |
| 5.8.2 | Current and transferable deposits | 5.9.4 | Bills and bonds, short-term |
| 5.8.3 | Other deposits | 5.9.5 | Bonds, long-term |
| 5.8.4 | Bills and bonds, short-term | 5.9.6 | Corporate equity securities, including capital participations |
| 5.8.5 | Bonds, long-term | 5.9.7 | Short-term loans, n.e.c. |

(continued)

TABLE B-3 (continued)

| | | | |
|-------------------------------------|---|--|---|
| 5.8.6 | Corporate equity securities, including capital participations | 5.9.8 | Long-term loans, n.e.c. |
| 5.8.7 | and 8 Loans, n.e.c. | 5.9.10 | Proprietors' net additions to the accumulation of quasi-corporate enterprises |
| 5.8.10 | Proprietors' net additions to the accumulation of quasi-corporate enterprises | 5.9.11 | Trade credit and advances |
| 5.8.11 | Trade credit and advances | 5.9.12 | and 13 Other liabilities |
| 5.8.12 | and 13 Other financial assets | | |
| Net acquisition of financial assets | | Net incurrence of liabilities plus net lending | |

B. Financial Institutions

Account 3. Income and Outlay Account

| | | | |
|---------------|--|----------|--|
| 3.4.4 | Withdrawals from entrepreneurial income of quasi-corporate enterprises | 3.3.2 | Operating surplus |
| 3.4.6 | Property income | 3.4.5 | Withdrawals from entrepreneurial income of quasi-corporate enterprises |
| | 1. Interest | 3.4.7 | Property income |
| | 2. Dividends | | 1. Interest |
| | 3. Rent | | 2. Dividends |
| 3.5.1 | Net casualty insurance premiums | | 3. Rent |
| 3.5.4 | Casualty insurance claims | 3.5.2 | Casualty insurance claims |
| 3.6.1 | Direct taxes | 3.5.3 | Net casualty insurance premiums |
| | 1. On income | 3.6.7 | Unfunded employee welfare contributions imputed |
| | 2. Not elsewhere classified | | |
| 3.6.2 | Fines and penalties | | |
| 3.6.8 | Unfunded employee welfare benefits | | |
| 3.6.13 | Current transfers, n.e.c., net | | |
| 3.7.1 | Saving (B 5.7.1) | | |
| Disbursements | | Receipts | |

(continued)

TABLE B-3 (continued)

Account 5. Capital Finance Account

| | | | |
|-------------------------------------|---|--|---|
| 5.2.5 | Increase in stocks | 5.7.1 | Saving (B 3.7.1) |
| 5.2.6 | Gross fixed capital formation | 5.3.3 | Consumption of fixed capital |
| 5.7.4 | Purchases of land, net | 5.7.6 | Capital transfers, net |
| 5.7.5 | Purchases of intangible assets, n.e.c., net | | |
| 5.7.8 | Net lending (B 5.7.9) | | |
| Gross accumulation | | Finance of gross accumulation | |
| 5.8.1 | Gold | 5.7.9 | Net lending (B 5.7.8) |
| 5.8.2 | Currency and transferable deposits Of which by monetary institutions, liability of: | 5.9.2 | Currency issued by the central bank and transferable deposits |
| | i. Resident institutions | 5.9.3 | Other deposits |
| | ii. Rest of the world | 5.9.4 | Bills and bonds, short-term |
| 5.8.3 | Other deposits | 5.9.5 | Bonds, long-term |
| 5.8.4 | Bills and bonds, short-term | 5.9.6 | Corporate equity securities, including capital participations |
| 5.8.5 | Bonds, long-term | 5.9.7 | Short-term loans, n.e.c. Of which by monetary institutions to: |
| 5.8.6 | Corporate equity securities, including capital participations | | i. Resident institutions |
| 5.8.7 | Short-term loans, n.e.c. i. Of which by the central bank, liability of the rest of the world | | ii. Rest of the world |
| | ii. Rest of the world | 5.9.8 | Long-term loans, n.e.c. |
| 5.8.8 | Long-term loans, n.e.c. | 5.9.9 | Net equity of households on life insurance reserves and on pension funds |
| 5.8.10 | Proprietors' net additions to the accumulation of quasi-corporate enterprises | 5.9.10 | Proprietors' net additions to the accumulation of quasi-corporate enterprises |
| 5.8.11, 12, and 13 | Other financial assets | 5.9.11, 12, and 13 | Other liabilities |
| Net acquisition of financial assets | | Net incurrence of liabilities plus net lending | |

(continued)

TABLE B-3 (continued)

C. General Government

Account 3. Income and Outlay Account

| | | | |
|---------------|---|----------|---|
| 3.2.20 | Final consumption expenditure | 3.3.2 | Operating surplus |
| 3.4.6 | Property income | 3.4.5 | Withdrawals from entrepreneurial income of quasi-corporate government enterprises |
| | 1. Interest on public debt | | |
| | 3. Rent | 3.4.7 | Property income |
| 3.5.1 | Net casualty insurance premiums | | 1. Interest |
| 3.3.5 | Subsidies | | 2. Dividends |
| 3.6.4 | Social security benefits | | 3. Rent |
| 3.6.5 | Social assistance grants | 3.5.2 | Casualty insurance claims |
| 3.6.6 | Current transfers to private non-profit institutions serving households | 3.3.4 | Indirect taxes |
| | | | 1. Import duties |
| 3.6.8 | Unfunded employee welfare benefits | | 2. Other indirect taxes |
| 3.6.9 | Current transfers, n.e.c., to: | 3.6.1 | Direct taxes |
| | 1. Residents | | 1. On income |
| | 2. The rest of the world | 3.6.2 | Compulsory fees, fines, and penalties |
| 3.7.1 | Saving (C 5.7.1) | 3.6.3 | Social security contributions |
| | | 3.6.7 | Unfunded employee welfare contributions imputed |
| | | 3.6.10 | Current transfers, n.e.c., from: |
| | | | 1. Residents |
| | | | 2. The rest of the world |
| Disbursements | | Receipts | |

Account 5. Capital Finance Account

| | | | |
|--------------------|---|-------------------------------|---|
| 5.2.5 | Increase in stocks | 5.7.1 | Saving (C 3.7.1) |
| 5.2.6 | Gross fixed capital formation | 5.3.3 | Consumption of fixed capital |
| 5.7.4 | Purchases of land, net | 5.7.6 | Capital transfers, net, from: |
| 5.7.5 | Purchases of intangible assets, n.e.c., net | | i. Residents |
| 5.7.8 | Net lending (C 5.7.9) | | ii. The rest of the world |
| Gross accumulation | | Finance of gross accumulation | |
| 5.8.1 | Gold | 5.7.9 | Net lending (C 5.7.8) |
| 5.8.2 | Currency and transferable deposits | 5.9.2 | Currency issued by the treasury and transferable deposits |
| | Of which by central government, liability of: | 5.9.3 | Other deposits |
| | i. Resident institutions | 5.9.4 | Bills and bonds, short-term |
| | ii. Rest of the world | 5.9.5 | Bonds, long-term |
| | | 5.9.7 | Short-term loans, n.e.c. |

(continued)

TABLE B-3 (continued)

| | | | |
|-------------------------------------|--|--|-------------------------|
| 5.8.3 | Other deposits | 5.9.8 | Long-term loans, n.e.c. |
| 5.8.4 | Bills and bonds, short-term | 5.9.11, | |
| 5.8.5 | Bonds, long-term | 12, and | |
| 5.8.6 | Corporate equity securities, including capital participations | 13 | Other liabilities |
| 5.8.7 | Short-term loans, n.e.c. | | |
| 5.8.8 | Long-term loans, n.e.c. | | |
| 5.8.10 | Proprietors' net additions to the accumulation of quasi-corporate government enterprises | | |
| 5.8.11, | | | |
| 12, and | | | |
| 13 | Other financial assets | | |
| Net acquisition of financial assets | | Net incurrence of liabilities plus net lending | |

D. Private Nonprofit Institutions Serving Households

Account 3. Income and Outlay Account

| | | | |
|---------------|------------------------------------|----------|---|
| 3.2.31 | Final consumption expenditure | 3.3.2 | Operating surplus |
| 3.4.6 | Property income | 3.4.7 | Property income |
| | 1. Interest | | 1. Interest |
| | 3. Rent | | 2. Dividends |
| 3.5.1 | Net casualty insurance premiums | | 3. Rent |
| 3.6.1 | Direct taxes | 3.5.2 | Casualty insurance claims |
| | 1. On income | 3.6.6 | Current transfers to private nonprofit institutions |
| | 2. Not elsewhere classified | 3.6.7 | Unfunded employee welfare contributions imputed |
| 3.6.2 | Fines and penalties | | |
| 3.6.5 | Social assistance grants | | |
| 3.6.8 | Unfunded employee welfare benefits | | |
| 3.7.1 | Saving (D 5.7.1) | | |
| Disbursements | | Receipts | |

(continued)

TABLE B-3 (continued)

Account 5. Capital Finance Account

| | | | |
|-------------------------------------|---|--|------------------------------|
| 5.2.6 | Gross fixed capital formation | 5.7.1 | Saving (D 3.7.1) |
| 5.7.4 | Purchases of land, net | 5.3.3 | Consumption of fixed capital |
| 5.7.5 | Purchases of intangible assets, n.e.c., net | 5.7.6 | Capital transfers, net |
| 5.7.8 | Net lending (D 5.7.9) | | |
| Gross accumulation | | Finance of gross accumulation | |
| 5.8.1 | Gold | 5.7.9 | Net lending (D 5.7.8) |
| 5.8.2 | Currency and transferable deposits | 5.9.7 | and 8 Loans, n.e.c. |
| 5.8.3 | Other deposits | 5.9.11, | 12, and |
| 5.8.4 | Bills and bonds, short-term | 13 | Other liabilities |
| 5.8.5 | Bonds, long-term | | |
| 5.8.6 | Corporate equity securities, including capital participations | | |
| 5.8.7, 8, 11, 12, and 13 | Other financial assets | | |
| Net acquisition of financial assets | | Net incurrence of liabilities plus net lending | |

E. Households, Including Private Unincorporated Nonfinancial Enterprises

Account 3. Income and Outlay Account

| | | | |
|--------|--|--------|--|
| 3.2.32 | Final consumption expenditure | 3.4.1 | Compensation of employees |
| 3.4.6 | Property income | 3.3.2 | Operating surplus |
| | 1 i. Consumer debt interest | 3.4.5 | Withdrawals from entrepreneurial income of quasi-corporate enterprises |
| | 1 ii. Other interest | 3.4.7 | Property income |
| | 3. Rent | | 1. Interest |
| 3.5.1 | Net casualty insurance premiums | | 2. Dividends |
| 3.6.1 | Direct taxes | | 3. Rent |
| | 1. On income | 3.5.2 | Casualty insurance claims |
| | 2. Not elsewhere classified | 3.6.4 | Social security benefits |
| 3.6.2 | Compulsory fees, fines, and penalties | 3.6.5 | Social assistance grants |
| 3.6.3 | Social security contributions | 3.6.8 | Unfunded employee welfare benefits |
| 3.6.6 | Current transfers to private non-profit institutions | 3.6.12 | Current transfers, n.e.c., from: |

(continued)

TABLE B-3 (concluded)

| | | |
|---------------|---|--------------------------|
| 3.6.7 | Unfunded employee welfare contributions imputed | 1. Residents |
| 3.6.11 | Current transfers, n.e.c., to: | 2. The rest of the world |
| | 1. Residents | |
| | 2. The rest of the world | |
| 3.7.1 | Saving (E 5.7.1) | |
| Disbursements | | Receipts |

Account 5. Capital Finance Account

| | | | |
|-------------------------------------|---|--|------------------------------|
| 5.2.5 | Increase in stocks | 5.7.1 | Saving (E 3.7.1) |
| 5.2.6 | Gross fixed capital formation | 5.3.3 | Consumption of fixed capital |
| 5.7.4 | Purchases of land, net | 5.7.6 | Capital transfers, net |
| 5.7.5 | Purchases of intangible assets, n.e.c., net | | |
| 5.7.8 | Net lending (E 5.7.9) | | |
| Gross accumulation | | Finance of gross accumulation | |
| 5.8.1 | Gold | 5.7.9 | Net lending (E 5.7.8) |
| 5.8.2 | Currency and transferable deposits | 5.9.7 | Short-term loans, n.e.c. |
| 5.8.3 | Other deposits | 5.9.8 | Long-term loans, n.e.c. |
| 5.8.4 | Bills and bonds, short-term | 5.9.11 | Trade credit and advances |
| 5.8.5 | Bonds, long-term | 5.9.12 | and 13 Other liabilities |
| 5.8.6 | Corporate equity securities, including capital participations | | |
| 5.8.7 | | | |
| and 8 | Loans, n.e.c. | | |
| 5.8.9 | Net equity of households on life insurance reserves and on pension funds | | |
| 5.8.10 | Proprietors' net additions to the accumulation of quasi-corporate private enterprises | | |
| 5.8.11 | Trade credit and advances | | |
| 5.8.12 | | | |
| and 13 | Other financial assets | | |
| Net acquisition of financial assets | | Net incurrence of liabilities plus net lending | |

NOTE: See note to Table B-1.