**Financial Accounts Workshop**

**Session 3.3: Ensuring consistency in practice**

**Compilation of Accumulation Accounts and Balance Sheets**

**Workshop Solutions**



**IMF Statistics**

**November 14 – 16, 2022**

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**7. Financial Account**

**Changes in Assets**

**Changes in Liabilities and Net Worth**

Rest of

Total

Financial

Households

Rest of

Total

Financial

Households

the World

Economy

the World

Economy

-29

29

-72

-15

-93

206

3

37

450

63

167

-6

220

6

66

421

135

182

87

14

3

1

-1

-1

11

97

19

10

-22

85

5

-2

110

73

37

9

82

7

62

3

10

20

71

6

31

34

4

77

19

52

3

3

45

36

17

6

10

3

2

117

10

28

3

76

14

105

83

22

48

1

7

1

39

48

48

14

3

8

3

3

11

3

8

10

16

4

1

6

4

1

-14

40

26

10

4

Non-financial

corporations

corporations

corporations

General

General

Government

NPISHs

Non-financial

corporations

NPISHs

corporations

corporations

Government

**Transactions**

*Net Lending / Net Borrowing*

Net Acquisition of Financial

Assets/Liabilities

Monetary Gold and SDRs

Currency and Deposits

Debt Securities

Loans

Equity and Investment Fund Shares

Insurance, Pensions, and Standardized

Guarantee Schemes

Financial Derivatives and Employee

Stock Options

Other Accounts Receivable / Payable

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**Derivation Table Closing Balance Sheet for the Total Economy**

Acquisition -

Net

Opening

-

Disposal of

Acquisition

Other

Other

Balance

Gross Fixed

Capital

formation

Consumption

Changes

Acquisition -

Non-Financial

of Financial

Trans-

Changes in

Changes in

Total

Closing

Sheet

of

in

Disposal of

Non-Produced

Assets/

actions

Volume of

Revaluation

Assets

Changes

Balance

Fixed Capital

Inventories

Valuables

Assets

Liabilities

(Subtotal)

Assets

(Subtotal)

Sheet

Non-Financial Assets

4,821

376

-222

28

10

0

192

10

280

290

482

5,303

Produced Assets

2,918

376

-222

28

10

192

-7

126

119

311

3,229

Non-Produced Assets

1,903

0

17

154

171

177

2,074

Financial Assets

8,031

450

450

5

84

89

539

8,570

Liabilities

7,762

421

421

-2

76

74

495

8,257

Net Worth

5,090

376

-222

28

10

0

29

221

17

288

305

526

5,616