Annex 1: Classification and coding structure of accounting entries   2

Annex 1: Classification and coding structure of accounting entries

A. Introduction

A1.1   The coding structure of the entries in the accounts of the System serves two purposes. Codes are the means whereby information can be identified, stored within and retrieved from a database. A code also indicates the nature of a stock or flow and its place within the classification hierarchy. The codes used in the System use up to seven positions. The first is a letter indicating what family of codes a particular code belongs to. This is followed by up to six further positions, usually numeric. In general the codes are purely hierarchical with more digits being used to indicate progressively finer subdivisions of a high-level code. For example, code D5211 indicates that this is a distributive transaction (D), in particular a current transfer (D5), part of net social contributions (D52), is a payment by the employer (D521) and that it relates to pensions (D5211). In this case, trailing zeros can be treated as blanks and omitted. For the sector codes, while trailing zeroes may still be omitted, there are also embedded zeroes that cannot be omitted. This is because all seven positions are used in order to allow cross-classification according to different criteria, as explained in the section on sector codes.

A1.2   Current account flows consist of a single code. Entries relating to accumulation usually have two parts, the first showing the sort of flow or other entry and the second showing the type of asset or liability involved. For example P51g relates to all gross capital formation, P51gAN111 relates to gross capital formation in dwellings. This device can also be used to show more detail on products, if desired as explained in section C.

A1.3   The entries in the accounts are divided into types designated by one or two letters as follows:

    a.   S codes relating to sectors,

    b.   P codes relating to transactions in products

    c.   NP codes relating to transactions in non-produced assets

    d.   D codes relating to distributive transactions

    e.   F codes relating to transactions in financial assets and liabilities

    f.   K codes relating to other changes (non-transactions) in assets

    g.   B codes relating to balancing and net worth items,

    h.   L codes relating to balance sheet entries

    i.   AN codes relating to non-financial assets (both produced and non-produced),

    j.   AF codes relating to stocks of financial assets and liabilities.

    Each of these is described in turn in the following sections.

A1.4   Some abbreviations, standard within the System, are used in detailing sector codes. A special group of units are those known as non-profit institutions, designated as NPIs. Within the corporations sectors, units that are not NPIs are referred to as for profit institutions, or FPIs. It is worth reiterating that an NPI is not prohibited from making a profit, it is simply prohibited from distributing any profit it makes to its owners. Thus NPIs within the corporations sectors are market producers just as the FPIs are.

A1.5   Not all NPIs are market producers. Those that are not are divided between those controlled by government, where they are still referred to as NPIS and those not controlled by government. All of these serve households and form a separate sector of their own. They are known as non-profit institutions serving households, or NPISHs.

1. Other coding systems

A1.6   Within section C of this annex and throughout the text, reference is made to other international classifications schemes. The full publication reference of each and the web address where details of the classifications may be found follows.

COFOG, COICOP and COPNI

Publication reference: United Nations. 2000. Classification of expenditure according to purpose: Classification of the functions of government (COFOG), Classification of individual consumption according to purpose (COICOP), Classifications of the Purposes of non-profit institutions serving households (COPNI), Classification of the outlays of producers according to purpose (COPP). Department of Economic and Social Affairs, Statistics Division, Statistical papers, Series M, No 84. United Nations, New York.

Web reference: http://unstats.un.org/unsd/class/default.asp

ISIC

Publication reference: United Nations. 20XX. International Standard Industrial Classification of all Economic Activities (ISIC) Revision 4. Department of Economic and Social Affairs, Statistics Division, Statistical papers, Series M, No 4, Rev. 4. United Nations, New York.

Web reference: http://unstats.un.org/unsd/class/default.asp

CPC

Publication reference: United Nations. 20XX. Central Product Classification (CPC) Version 2. Department of Economic and Social Affairs, Statistics Division, Statistical papers, Series M, No 77, Ver. 2. United Nations, New York.

Web reference: http://unstats.un.org/unsd/class/default.asp

SITC

Publication reference: United Nations. 2006. Standard Industrial Trade Classification Revision. Department of Economic and Social Affairs, Statistics Division, Statistical papers, Series M, No 34, Rev 4. United Nations, New York.

Web reference: http://unstats.un.org/unsd/trade/default.htm

HS

Publication reference: World Customs Organization. 2007. Harmonized Commodity Description and Coding System, Revision 4. Brussels.

Web reference: http://publications.wcoomd.org/index.php

B.   Sector codes (S)

A1.7   Sector codes consist of up to seven positions. The first of these is S, indicating these are sector codes. The second position is either 1 for the total economy or 2 for the rest of the world. These two positions always exist. Since trailing zeroes, here and for all codes, may be omitted, S1 indicates the total [domestic] economy.

A1.8   The third position indicates the main sector of the total economy; 1 is non-financial corporations, 2 is financial corporations, 3 is general government, 4 is households and 5 is NPISHs. The fourth position is particular to each of the sectors. The fifth position is used only for general government and shows, for each level of government, social security funds at that level and other units at that level of government. This use of two positions within the general government codes allows the alternative structuring of sub-sectors of general government to be accommodated within a single consistent coding scheme.

A1.9 The sixth position indicated whether units are public (1), national private (2) or foreign controlled (3). By inserting embedded zeros for positions two to five, all units belonging to these classes can be referenced across all sectors. Similarly the seventh position indicates whether the unit is an NPI or an FPI and embedding zeroes for positions two to six will reference all units of one class or the other across the total economy.

A1.10 The full list of sector codes is shown below.

S1	**Total economy**
S11	**Non-financial corporations**
S110001	Non-financial corporations – NPIs
S110002	Non-financial corporations – FPIs
S11001	Public non-financial corporations
S110011	Public non-financial corporations – NPIs
S110012	Public non-financial corporations – FPIs
S11002	National private non-financial corporations
S110021	National private non-financial corporations – NPIs
S110022	National private non-financial corporations – FPIs
S11003	Foreign controlled non-financial corporations
S110031	Foreign controlled non-financial corporations – NPIs
S110032	Foreign controlled non-financial corporations – FPIs
S12	**Financial corporations**
S121	**Central bank**
S122	**Deposit-taking corporations, except the Central Bank**
S122001	Deposit-taking corporations – NPIs
S122002	Deposit-taking corporations – FPIs
S12201	Public deposit-taking corporations
S122011	Public deposit-taking corporations – NPIs
S122012	Public deposit-taking corporations – FPIs
S12202	National private deposit-taking corporations
S122021	National private deposit-taking corporations – NPIs
S122022	National private deposit-taking corporations – FPIs
S12203	Foreign controlled deposit-taking corporations
S122031	Foreign controlled deposit-taking corporations – NPIs
S122032	Foreign controlled deposit-taking corporations – FPIs
S123	**Money market funds**
S123001	Money market funds – NPIs
S123002	Money market funds – FPIs
S12301	Public money market funds
S123011	Public money market funds – NPIs
S123012	Public money market funds – FPIs
S12302	National private money market funds
S123021	National private money market funds – NPIs
S123022	National private money market funds – FPIs
S12303	Foreign controlled money market funds
S123031	Foreign controlled money market funds – NPIs
S123032	Foreign controlled money market funds – FPIs
S124	**Non-MMF investment funds**
S124001	Non-MMF investment funds – NPIs
S124002	Non-MMF investment funds – FPIs
S12401	Public non-MMF investment funds
S124011	Public non-MMF investment funds – NPIs
S124012	Public non-MMF investment funds – FPIs

S12402	National private non-MMF investment funds
S124021	National private non-MMF investment funds – NPIs
S124022	National private non-MMF investment funds – FPIs
S12403	Foreign controlled non-MMF investment funds
S124031	Foreign controlled non-MMF investment funds – NPIs
S124032	Foreign controlled non-MMF investment funds – FPIs

S125   **Other financial intermediaries, except insurance corporations and pension funds**

S125001	Other financial corporations – NPIs
S125002	Other financial corporations – FPIs
S12501	Public other financial corporations
S125011	Public other financial corporations – NPIs
S125012	Public other financial corporations – FPIs
S12502	National private other financial corporations
S125021	National private other financial corporations – NPIs
S125022	National private other financial corporations – FPIs
S12503	Foreign controlled other financial corporations
S125031	Foreign controlled other financial corporations – NPIs
S125032	Foreign controlled other financial corporations – FPIs

S126   **Financial auxiliaries**

S126001	Financial auxiliaries – NPIs
S126002	Financial auxiliaries – FPIs
S12601	Public financial auxiliaries
S126011	Public financial auxiliaries –NPIs
S126012	Public financial auxiliaries – FPIs
S12602	National private financial auxiliaries
S126021	National private financial auxiliaries – NPIs
S126022	National private financial auxiliaries – FPIs
S12603	Foreign controlled financial auxiliaries
S126031	Foreign controlled financial auxiliaries – NPIs
S126032	Foreign controlled financial auxiliaries – FPIs

S127   **Captive financial institutions and money lenders**

S127001	Captive financial institutions – NPIs
S127002	Captive financial institutions – FPIs
S12701	Public captive financial institutions
S127011	Public captive financial institutions – NPIs
S127012	Public captive financial institutions – FPIs
S12702	National private captive financial institutions
S127021	National private captive financial institutions – NPIs
S127022	National private captive financial institutions – FPIs
S12703	Foreign controlled captive financial institutions
S127031	Foreign controlled captive financial institutions – NPIs
S127032	Foreign controlled captive financial institutions – FPIs

S128   **Insurance corporations**

S128001	Insurance corporations – NPIs
S128002	Insurance corporations – FPIs
S12801	Public insurance corporations
S128011	Public insurance corporations – NPIs
S128012	Public insurance corporations – FPIs
S12802	National private insurance corporations
S128021	National private insurance corporations – NPIs
S128022	National private insurance corporations – FPIs
S12803	Foreign controlled insurance corporations
S128031	Foreign controlled insurance corporations – NPIs
S128032	Foreign controlled insurance corporations – FPIs

S129   **Pension funds**
S129001   Pension funds – NPIs
S129002   Pension funds – FPIs
S12901   Public pension funds
S129011   Public pension funds – NPIs
S129012   Public pension funds – FPIs
S12902   National private pension funds
S129021   National private pension funds – NPIs
S129022   National private pension funds – FPIs
S12903   Foreign controlled pension funds
S129031   Foreign controlled pension funds – NPIs
S129032   Foreign controlled pension funds – FPIs

S13   **General government**
S1301   General government social security
S1302   General government excluding social security
S130201   General government non-profit institutions
S131   Central government
S1311   Central government social security
S1312   Central government excluding social security
S131201   Central government non-profit institutions
S132   State government
S1321   State government social security
S1322   State government excluding social security
S132201   State government non-profit institutions
S133   Local government
S1331   Local government social security
S1332   Local government excluding social security
S133201   Local government non-profit institutions

S14   **Households**
S141   Employers
S142   Own account workers
S143   Employees
S144   Recipients of property and transfer income
S1441   Recipients of property income
S1442   Recipients of pensions
S1443   Recipients of other transfers

S15   **Non-profit institutions serving households**
S15002   National private
S15003   Foreign controlled

S2   **Rest of the world**

C.   Product codes (P)

A1.11   Product codes are used to describe the supply and use of goods and services produced within the System. They can be further elaborated by applying a second classification to that shown here. For capital formation the asset classification (codes AN1 shown in section J) are used within the accumulation accounts. For output, intermediate consumption and final consumption product codes as in the CPC could be used. For final consumption, functional codes could be used, COFOG for government consumption, COICOP for households and COPNI for NPISHs. For imports and exports, either SITC or HS codes could be used or the functional codes of BPM6.

A1.12 Capital formation and fixed capital formation (as well as some of the balancing items shown in section H) may be shown either gross or net of consumption of fixed capital. Gross entries as shown with a trailing g, net entries by a trailing n.

A1.13 The full list of product codes is shown below.

P1	**Output**
P11	Market output
P12	Output for own final use
P13	Non-market output
P2	**Intermediate consumption**
P3	**Final consumption expenditure**
P31	Individual consumption expenditure
P32	Collective consumption expenditure
P4	**Actual final consumption**
P41	Actual individual consumption
P42	Actual collective consumption
P5	**Capital formation**
P51n	Net fixed capital formation
P51g	Gross fixed capital formation
P511	Acquisitions less disposals of fixed assets
P5111	Acquisitions of new fixed assets
P5112	Acquisitions of existing fixed assets
P5113	Disposals of existing fixed assets
P512	Costs of ownership transfer on non-produced assets
P52	Changes in inventories
P53	Acquisitions less disposals of valuables
P6	**Consumption of fixed capital (-)**
P61	Consumption of fixed capital on gross operating surplus (-)
P62	Consumption of fixed capital on gross mixed income (-)
P7	**Exports of goods and services**
P71	Exports of goods
P72	Exports of services
P8	**Imports of goods and services**
P81	Imports of goods
P82	Imports of services

D. Transactions in non-produced assets (NP)

A1.14 The codes used for transactions in non-produced non-financial assets can be further disaggregated if desired by appending the classification of non-produced non-financial assets, AN2, shown in section J.

NP	**Acquisitions less disposals of non-produced assets**
NP1	Acquisitions less disposals of natural resources
NP2	Acquisitions less disposals of contracts, leases and licences
NP3	Purchases less sales of goodwill and marketing assets

E. Distributive transaction codes (D)

A1.15 Distributive transaction codes appear in all of the sequence of accounts from the generation of income account up to and including the capital account. As their name implies, they show the impact of distribution and redistribution of income (and saving in the case of capital transfers). For every D code (except D21, taxes on products), the receivable entries for all sectors including the rest of the world must balance the payable entries.

A1.16 There are five groups of distributive transaction entries that impact the accounts leading to the derivation of disposable income. These are compensation of employees (D1), taxes on production and imports (D2), subsidies (D3), property income (D4) and current transfers in cash (D5). Current transfers in cash cover a multitude of items and these too are divided into four main subsections, current taxes on income, wealth etc., (D51), net social contributions (D52), social benefits other than social transfers in kind (D53) and other current transfers (D54). In addition to these current transfers in cash, social transfers in kind are coded as D6.

A1.17 An uncoded item, investment income, is shown under property income. It is equal to all property income less rent. It is included to facilitate harmonisation with BPM6 terminology. Rent is only payable to resident units and so does not appear in the BPM. The term investment income is thus used in BPM6 in place of property income.

A1.18 Another uncoded item appears under net social contributions. Employers' contributions appear in several accounts and it is more intuitive to show these with exactly the same value in each case even though when they are paid to social insurance schemes, a charge is deducted that represents part of the output of the schemes and final consumption of the beneficiary households. The item social insurance scheme service charges is thus an adjustment item only and not a distributive transaction in itself.

A1.19 By convention, as explained in chapter 10, all capital transfers are shown on the left-hand side of the account, with the receivables having a negative sign. The codes for capital transfers, therefore, have either r for receivable or p for payable appended to the basic code.

A1.20 The full list of distributive transaction codes is shown below.

D1	**Compensation of employees**
D11	Wages and salaries
D12	Employers' social contributions
D121	Employers' actual social contributions
D1211	Employers' actual pension contributions
D1212	Employers' actual non-pension contributions
D122	Employers' imputed social contributions
D1221	Employers' imputed pension contributions
D1222	Employers' imputed non-pension contributions
D2	**Taxes on production and imports**
D21	Taxes on products
D211	Value added type taxes (VAT)
D212	Taxes and duties on imports excluding VAT
D2121	Import duties
D2122	Taxes on imports excluding VAT and duties
D213	Export taxes
D214	Taxes on products except VAT, import and export taxes
D29	Other taxes on production
D3	**Subsidies**
D31	Subsidies on products
D311	Import subsidies
D312	Export subsidies
D319	Other subsidies on products
D39	Other subsidies on production
D4	**Property income**
	Investment income
D41	Interest
D42	Distributed income of corporations
D421	Dividends

D422	Withdrawals from income of quasi-corporations
D43	Reinvested earnings on direct foreign investment
D44	Investment income disbursements
D441	Property income attributed to insurance policy holders
D442	Payable on pension entitlements
D443	Attributed to collective investment fund share holders
D45	Rent
D5	**Current transfers in cash**
D51	**Current taxes on income, wealth, etc.**
D511	Taxes on income
D519	Other current taxes
D52	**Net social contributions**
D521	Employers' actual social contributions
D5211	Employers' actual pension contributions
D5212	Employers' actual non-pension contributions
D522	Employers' imputed social contributions
D5221	Employers' imputed pension contributions
D5222	Employers' imputed non-pension contributions
D523	Household actual social contributions
D5231	Household actual pension contributions
D5232	Household actual non-pension contributions
D524	Household social contribution supplements
D5241	Household pension contribution supplements
D5242	Household non-pension contribution supplements
	Social insurance scheme service charges(-)
D53	**Social benefits other than social transfers in kind**
D531	Social security benefits in cash
D5311	Social security pension benefits
D5312	Social security non-pension benefits in cash
D532	Other social insurance benefits
D5321	Other social insurance pension benefits
D5322	Other social insurance non-pension benefits
D533	Social assistance benefits in cash
D54	**Other current transfers**
D541	Net non-life insurance premiums
D5411	Net non-life direct insurance premiums
D5412	Net non-life re-insurance premiums
D542	Non-life insurance claims
D5421	Net non-life direct insurance claims
D5422	Net non-life re-insurance claims
D543	Current transfers within general government
D544	Current international cooperation
D545	Miscellaneous current transfers
D5451	Current transfers to NPISHs
D5452	Current transfers between resident and non-resident households
D5459	Other miscellaneous current transfers
D6	**Social transfers in kind**
D61	Social transfers in kind - government non-market production
D62	Social transfers in kind - market production purchased by government
D7	**Change in pension entitlements**

D8r	**Capital transfers, receivable**
D81r	Capital taxes
D82r	Investment grants
D89r	Other capital transfers
D8p	Capital transfers, payable
D81p	Capital taxes
D82p	Investment grants
D89p	Other capital transfers

F. Transactions in financial assets and liabilities (F)

A1.21 The codes for transactions in financial assets and liabilities follow a slightly different pattern from those used for non-financial assets because there is only one type of transaction shown in the financial account, either acquisition of or disposals of financial assets and liabilities. The hierarchical element comes from itemising the assets and liabilities concerned. There is a perfect match between the codes used for stock levels (positions) of financial assets and liabilities and the flows in them, except that the stocks have prefix AF and the transactions F.

A1.22 The full list of codes for transactions in financial assets and liabilities is shown below.

F	**Net acquisition of financial assets/Net incurrence of liabilities**
F1	**Monetary gold and SDRs**
F11	Monetary gold
F12	SDRs
F2	**Currency and deposits**
F21	Currency
F22	Transferable deposits
F221	Inter-bank positions
F229	Other transferable deposits
F29	Other deposits
F3	**Debt securities**
F31	Short-term
F32	Long-term
F4	**Loans**
F41	Short-term
F42	Long-term
F5	**Equity and investment fund shares**
F51	Equity
F511	Listed shares
F512	Unlisted shares
F519	Other equity
F52	Investment fund shares/units
F521	Money market fund shares/units
F529	Other investment fund shares/units
F6	**Insurance, pension and standardised guarantee schemes**
F61	Non-life insurance technical provisions
F62	Life insurance and annuity entitlements
F63	Pension entitlements
F64	Claims of pension funds on sponsors
F65	Entitlements to non-pension benefits

F66	Provisions for calls under standardised guarantees
F7	**Financial derivatives and employee stock options**
F71	Financial derivatives
F711	Options
F712	Forwards
F72	Employee stock options
F8	**Other accounts receivable/payable**
F81	Trade credits and advances
F89	Other accounts receivable/payable

G. Other flows (K)

A1.23 Codes K1 to K6 relate to other flows in the changes in the volume of assets account. K7 codes show the holding gains and losses appearing in the revaluation account. The full list of codes for other flows is shown below.

K1	Economic appearance of assets
K2	Economic disappearance of non-produced assets
K21	Depletion of natural resources
K22	Other economic disappearance of non-produced assets
K3	Catastrophic losses
K4	Uncompensated seizures
K5	Other changes in volume n.e.c.
K6	Changes in classification
K61	Changes in sector classification and structure
K62	Changes in classification of assets and liabilities
K7	Nominal holding gains and losses
K71	Neutral holding gains and losses
K72	Real holding gains and losses

H. Balancing and net worth items (B)

A1.24 The balancing items of the current accounts appear as codes B1 to B8. Each of these may be shown gross or net of consumption of fixed capital. To indicate which is the case, g or n is appended to the end of the code.

A1.25 The B10 codes all relate to changes in net worth. Like balancing items, these are accounting constructs derived by deducting entries on one side of the account from the entries on the other. However, while balancing items show the excess of left-hand side entries over those on the right-hand side, net worth items show the excess of entries on the right-hand side of the account over those on the left-hand side.

A1.26 Code B11, external balance of goods and services, is an item from the rest of the world account. It has no direct counterpart in the total economy sectors but added to gross (or net) value added for the total economy gives gross (or net) domestic product. Code B12, current external balance, is also from the rest of the world account and is analogous to saving for a domestic sector when the external balance of goods and services is taken in place of value added.

A1.27 Code B90, unlike all the other codes in this section, relates to stock positions and not flows. It shows the value of net worth calculated as the excess of assets over liabilities.

A1.28 Codes B10 andB90 are the only two codes in the System where a trailing zero cannot be omitted.

A1.29 The full list of balancing and net worth items is shown below.

B1g	Value added, gross / Gross domestic product
B2g	Operating surplus, gross
B3g	Mixed income, gross
B4g	Entrepreneurial income
B5g	Balance of primary incomes, gross / National income, gross
B6g	Disposable income, gross
B7g	Adjusted disposable income, gross
B8g	Saving, gross
B9	Net lending (+) / net borrowing (–)
B10	Changes in net worth
B101	Changes in net worth due to saving and capital transfers
B102	Changes in net worth due to other changes in volume of assets
B103	Changes in net worth due to nominal holding gains and losses
B1031	Changes in net worth due to neutral holding gains and losses
B1032	Changes in net worth due to real holding gains and losses
B11	External balance of goods and services
B12	Current external balance
B90	Net worth

I. Balance sheet entries

A1.30 For a single balance sheet, as for the financial account, the only codes necessary are those giving the details of assets by type, using AN and AF codes. However, an account can be drawn up showing the stock levels at the start (LS) and end (LE) of a period, and the total changes between them (LX). All three codes need to be qualified by asset types. The LX entries are the sum of the entries of P5, F and K codes for the assets in question for the period covered.

A1.31 From the entries in the opening balance sheet a value of net worth (B90) can be calculated. The difference between this and the value of B90 in the closing balance sheet must be equal to the balance of all the LX codes, which must also be equal to the value for B10.

LS	Opening balance sheet
LX	Changes in balance sheet
LE	Closing balance sheet

J. Non-financial assets (AN)

A1.32 Transactions in non-financial assets are classified by the purpose for which the assets are acquired. All assets serve as a store of value but, with the exception of valuables that are solely a store of value, other non-financial assets are primarily acquired for use in production. The AN codes, given in full below, combine some elements of function with a descriptive code. A table, for example, could be part of AN113, machinery and equipment, or almost any of the inventory codes or even as a valuable.

A1.33 The classification of non-financial assets is split initially between produced (AN1) and non-produced assets (AN2). The three major sub-headings for produced assets are fixed assets (AN11), inventories (AN12) and valuables (AN13). The three major sub-headings for non-produced assets are natural resources (AN21), contracts, leases and licences (AN22) and purchases less sales of goodwill and marketing assets (AN23).

A1.34 The entry for AN116, costs of ownership transfer on non-produced assets, is anomalous. The flow exists and is treated as part of fixed capital formation, that is the acquisition of fixed assets. However, when stock levels are itemised, the value of these costs of ownership transfer are included with the non-produced assets to which they refer and so are not shown as part of AN11. The item is included in the full list, shown below, for expository purposes only.

AN1 **Produced non-financial assets**

AN11 **Fixed assets by type of asset**
AN111 Dwellings
AN112 Other buildings and structures
AN1121 Non-residential buildings
AN1122 Other structures
AN1123 Land improvements
AN113 Machinery and equipment
AN1131 Transport equipment
AN1132 ICT equipment
AN1139 Other machinery and equipment
AN114 Weapons systems
AN115 Cultivated biological resources
AN1151 Animal resources yielding repeat products
AN1152 Tree, crop and plant resources yielding repeat products
(AN116 *Costs of ownership transfer on non-produced assets*)
AN117 Intellectual property products
AN1171 Research and development
AN1172 Mineral exploration and evaluation
AN1173 Computer software and databases
AN11731 Computer software
AN11732 Databases
AN1174 Entertainment, literary or artistic originals
AN1179 Other intellectual property products

AN12 **Inventories by type of inventory**
AN121 Materials and supplies
AN122 Work-in-progress
AN1221 Work-in-progress on cultivated biological assets
AN1222 Other work-in-progress
AN123 Finished goods
AN124 Military inventories
AN125 Goods for resale

AN13 **Valuables**
AN131 Precious metals and stones
AN132 Antiques and other art objects
AN133 Other valuables

AN2 **Non-produced non-financial assets**

AN21 **Natural resources**
AN211 Land
AN212 Mineral and energy reserves
AN213 Non-cultivated biological resources
AN214 Water resources
AN215 Other natural resources
AN2151 Radio spectra
AN2159 Other

AN22 **Contracts, leases and licences**
AN221 Marketable operating leases
AN222 Permissions to use natural resources
AN223 Permissions to undertake specific activities
AN224 Entitlement to future goods and services on an exclusive basis

AN23 **Purchases less sales of goodwill and marketing assets**

K.   Financial assets (AF)

A1.35 As explained in section F, conceptually there is a one-to-one match between the codes shown for transactions in financial assets and liabilities (F codes) and those for stock levels or positions (AF codes) for the same assets and liabilities. In practice, though, balance sheet data may be less detailed and not exist beyond the first-level breakdown, shown below. If desired, however, the AF codes can be disaggregated in line with the detail provided for F codes.

AF	Financial assets/liabilities
AF1	Monetary gold and SDRs
AF2	Currency and deposits
AF3	Debt securities
AF4	Loans
AF5	Equity and investment fund shares/units
AF6	Insurance, pension and standardised guarantee schemes
AF7	Financial derivatives and employee stock options
AF8	Other accounts receivable/payable

L.   Supplementary items

A1.36 At various points in the text, the possibility of introducing supplementary items is mentioned. An indication of how supplementary codes may be constructed and suggestions for the most common items follow. A general convention is that a supplementary code begins with X and is linked to the code of a standard item by building on the code of that item.

1.   Non-performing loans

A1.37 The following codes apply to stocks and flows of non-performing loans mentioned in chapters 11 and 13. Since loans have the code AF4 and F4, the supplementary codes begin XAF4 for stocks and XF4 for flows. The codes for stocks are:

XAF4_NNP	Loans: nominal value, non-performing
XAF4_MNP	Loans: market value, non-performing

and the associated flows

XF4_NNP	Loans: nominal value, non-performing
XF4_MNP	Loans: market value, non-performing

In both sets of codes, the underscore is a placeholder for the detailed codes for loans where relevant, for example, on the balance sheet

XAF4NNP	Loans: nominal value, non-performing
XAF41NNP	Short-term loans: nominal value, non-performing
XAF42NNP	Long-term loans: nominal value, non-performing
XAF4MNP	Loans: market value, non-performing
XAF41MNP	Short-term loans: market value, non-performing
XAF42MNP	Long-term loans: market value, non-performing

2.   Capital services

A1.38 The following codes apply to capital services described in chapter 19.

XCS	Capital services
XCSC	Capital services – Corporations and general government
P61	Consumption of fixed capital
XRC	Return to capital
XOC	Other costs of capital

XCSU	Capital services – Unincorporated enterprises
P62	Consumption of fixed capital
XRU	Return to capital
XOU	Other costs of capital

3. Pensions table

A1.39 The following codes apply to the supplementary table described in part 2 of chapter 17. Different code are proposed for the columns and rows of the table.

Columns

A1.40 In the Column description the letter "W" corresponds to "non-government" and the numbers in these codes refer to the corresponding institutional sectors.

Liabilities recorded in the main sequence of accounts

Schemes where responsibility for the design and implementation lies outside general government

XPC1W	Defined contribution schemes
XPB1W	Defined benefit schemes
XPCB1W	Total

Schemes where responsibility for the design and implementation lies within general government

XPCG	Defined contribution schemes
	General government employee defined benefit schemes
XPBG12	In the financial corporations sector
XPBG13	In the general government sector

Liabilities not recorded in the main sequence of accounts

XPBOUT13	In the general government sector
XP1314	Social security pension schemes
XPTOT	Total pension schemes
XPTOTNRH	Of which: Non-resident households

Rows

Opening balance sheet

XAF63LS	Pension entitlements

Transactions

XD52p	Social contributions relating to pension schemes
XD5211	Employer actual social contributions
XD5221	Employer imputed social contributions
XD5231	Household actual social contributions
XD5241	Household social contribution supplements
XD529	Other (actuarial) accumulation of pension entitlements in social security funds
XD53p	Pension benefits
XD6	Change in pension entitlements
XD591	Change in pension entitlements due to transfers of entitlements

Other economic flows

XK51	Changes in entitlements due to negotiated changes in scheme structure
XK7	Revaluations

XK52	Other changes in volume

Closing balance sheet

XAF63LE	Pension entitlements

Related indicators

XP1	Output
XAFN	Assets held by pension schemes at end-year

4. Consumer durables

A1.41 Consumer durables are referred to in chapters 3 and 13. They are coded using X as a prefix plus DHHCE (durable household consumption expenditure) plus a one digit affix for subgroups and two digits for the items. The corresponding COICOP numbers are also provided.

COICOP	SNA codes	
	XDHHCE1	Furniture and household appliances
05.1.1	XDHHCE11	Furniture and furnishings
05.1.2	XDHHCE12	Carpets and other floor coverings
05.3.1	XDHHCE13	Major household appliances whether electric or not
05.5.1	XDHHCE14	Major tools and equipment for house and garden
	XDHHCE2	Personal transport equipment
07.1.1	XDHHCE21	Motor cars
07.1.2	XDHHCE22	Motor cycles
07.1.3	XDHHCE23	Bicycles
07.1.4	XDHHCE24	Animal drawn vehicles
	XDHHCE3	Recreational and entertainment goods
08.2.0	XDHHCE31	Telephone and telefax equipment
09.1.1	XDHHCE32	Equipment for the reception, recording and reproduction of sound and pictures
09.1.2	XDHHCE33	Photographic and cinematographic equipment and optical instruments (D)
09.1.3	XDHHCE34	Information processing equipment
09.2.1	XDHHCE35	Major durables for outdoor recreation
09.2.2	XDHHCE3	Musical instruments and major durables for indoor recreation
	XDHHCE4	Other durable goods
12.3.1	XDHHCE41	Jewellery, clocks and watches
06.1.3	XDHHCE42	Therapeutic medical appliances and equipment

5. Foreign direct investment

A1.42 Supplementary items for foreign direct investment (FDI), referred to in, for example, chapters 11 and 13, can be coded with X as prefix plus the F or AF code plus a FDI suffix, for example:

XF42FDI	for foreign direct investment transaction in long term loans
XAF42FDI	for foreign direct investment stock of long term loans

6. Contingent positions

Supplementary codes for contingent positions, mentioned in chapters 11 and 12, can be coded with X as prefix plus the AF code plus a CP suffix, for example:

XAF11CP	when the pledge of monetized gold may affects its usability as reserve asset

7. Currency and deposits

Supplementary for the classification of national and foreign denominated currency and deposits, as mentioned in chapter 11, can be coded with X as prefix plus the F or AF code plus a suffix NC indicating currency and deposits in national currency or an affix FC with and international currency code indicating currency and deposits in foreign currency, for example:

For transactions
XF21NC   for currency in national currency.
XF21FCEUR   for currency in Euro.
XF22NC   for deposits in national currency.
XF221FCEUR   for deposits in Euro.
For stocks
XAF21NC   for currency in national currency.
XAF21FCEUR for currency in Euro.
XAF22NC   for deposits in national currency.
XAF221FCEUR for deposits in Euro.

8. Classification of debt securities according to outstanding maturity

A1.43 Chapter 11 suggests classifying debt securities according to outstanding maturity. This can be achieved by using an X prefix plus the AF code plus a suffix indicating a maturity date, for example:

XAF32Y20 for debt securities maturing in 2020.

9. Listed and unlisted debt securities

A1.44 Supplementary items on debt securities can be coded with X as prefix plus the F or AF code plus a 1 for listed and 2 for unlisted, for example:

For transactions
XF321   for transaction in listed debt securities
XF322   for transaction in unlisted debt securities
For stocks
XAF321   for stocks of in listed debt securities
XAF322   for stocks of unlisted debt securities shares

10. Long term loans with outstanding maturity of less than one year and long term loans secured by mortgage

A1.45 Long term loans with outstanding maturity of less than one year and long term loans secured by mortgage can be coded with X as prefix plus the F of AF code plus an affix L1 indicating outstanding maturity of less than one year and a suffix LM indicating loans secured by mortgage, for example:

For transactions
XF42L1   for long term loans with outstanding maturity of less than one year
XF42LM   for long term loans secured by mortgage
For stocks
XAF42L1   for long term loans with outstanding maturity of less than one year
XAF42LM   for long term loans secured by mortgage

11. Listed and unlisted investment shares

A1.46 Listed and unlisted investment fund shares can be coded with X as prefix plus the F or AF code plus 1 for listed and 2 for unlisted, for example:

For transactions
XF5291   for transaction in listed investment fund shares
XF5292   for transaction in unlisted investment fund shares

For stocks

XAF5291   for stocks of in listed investment fund shares
XAF5292   for stocks of unlisted investment fund shares

12.   Arrears in interest and repayments

Arrears in interest and repayments can be coded with X as prefix plus the AF code plus an IA affix for interest arrears and PA affix for repayment arrears, for example:

XAF42IA   for interest arrears on long term loans; and
XAF42PA   for repayment arrears on long term loans.

13.   Personal and total remittances

Personal remittances and total remittances between resident and non-resident households, mentioned in chapter 8, can be coded with X as prefix plus the current transfer code plus a suffix PR for personal remittances and TR for total remittances, as follows:

XD5452PR   for personal remittances between resident and non-resident households
XD5452TR   for total remittances between resident and non-resident households