

Annex 1: The classification hierarchies of the SNA and associated codes

A. Introduction

- A1.1 As explained in chapter 2, the accounts of the SNA are built around a small number of conceptual elements, in particular sectors, transactions and classifications of the items subject to transactions and other flows, especially assets and liabilities. For each of these elements, a hierarchical classification exists. Accounts can be compiled at greater or lesser degrees of detail by using higher or lower levels of these hierarchies. In some cases, a full specification requires information about two or even three hierarchies. For example, entries in the accounts typically refer to a sector and a transaction or other flow and may specify what type of product or asset is the subject of the entry.
- A1.2 As well as the classification hierarchies of the conceptual elements particular to the SNA, use is also made of other classification systems, including those describing the industrial classification used for production and classifications of goods and services, some of which describe the nature of the items and others that describe the purpose they are intended to serve.
- A1.3 Summary accounts are regularly collected by international agencies and to facilitate this, a set of standardized codes is used to identify the items, usually in time series form, that are the subject of data transmission.
- A1.4 The purpose of this annex is to provide more information on each of these aspects. Section B lists in full detail the various classification hierarchies of the system. International data collection does not cover all the detail shown but where collection is common and codes are developed, these are shown alongside the entries in the classification.
- A1.5 The main international classification systems external to the SNA that are frequently used and referred to are the following:

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), Classification of the purposes of nonprofit 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. 2008. 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. 2008. 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. The classification hierarchies of the SNA

A1.6 Four sets of hierarchies are described. The first of these relates to sectors. The second covers transactions and the third covers other flows. The last set relates to stocks. Each set is described in turn in the following sections.

1. Sectors (S codes)

A1.7 The sectoring principles of the SNA are described in chapter 4. The following list brings all the aspects of the potential types of disaggregation together in a comprehensive list. The list is extensive and it is unlikely that all aspects will be covered by any country in all periods as a matter of course. Some of the possible breakdowns may not contain any institutional units and others may contain so few that publication at this degree of detail is not possible. Nevertheless, the full list is shown for the sake of completeness.

A1.8 Some abbreviations, standard within the SNA, 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.

A1.9 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.

A1.10 Not all entries in the classification have an assigned code; only those that are regularly used in international transmission programmes.

A1.11 The full list of institutional sectors and subsectors is shown below.

Total economy (S1)

Non-financial corporations (S11)

Non-financial corporations – NPIs
Non-financial corporations – FPIs

Public non-financial corporations

Public non-financial corporations – NPIs
Public non-financial corporations – FPIs

National private non-financial corporations

National private non-financial corporations – NPIs
National private non-financial corporations – FPIs

Foreign controlled non-financial corporations

Foreign controlled non-financial corporations – NPIs
Foreign controlled non-financial corporations – FPIs

Financial corporations (S12)

Central bank (S121)

Deposit-taking corporations, except the central bank (S122)

Deposit-taking corporations – NPIs
Deposit-taking corporations – FPIs
Public deposit-taking corporations
Public deposit-taking corporations – NPIs
Public deposit-taking corporations – FPIs
National private deposit-taking corporations
National private deposit-taking corporations – NPIs
National private deposit-taking corporations – FPIs
Foreign controlled deposit-taking corporations
Foreign controlled deposit-taking corporations – NPIs
Foreign controlled deposit-taking corporations – FPIs

Money market funds (S123)

Money market funds – NPIs

Money market funds – FPIs

Public money market funds

Public money market funds – NPIs

Public money market funds – FPIs

National private money market funds

National private money market funds – NPIs

National private money market funds – FPIs

Foreign controlled money market funds

Foreign controlled money market funds – NPIs

Foreign controlled money market funds – FPIs

Non-MMF investment funds (S124)

Non-MMF investment funds – NPIs

Non-MMF investment funds – FPIs

Public non-MMF investment funds

Public non-MMF investment funds – NPIs

Public non-MMF investment funds – FPIs

National private non-MMF investment funds

National private non-MMF investment funds – NPIs

National private non-MMF investment funds – FPIs

Foreign controlled non-MMF investment funds

Foreign controlled non-MMF investment funds – NPIs

Foreign controlled non-MMF investment funds – FPIs

Other financial intermediaries, except insurance corporations and pension funds (S125)

Other financial corporations – NPIs

Other financial corporations – FPIs

Public other financial corporations

Public other financial corporations – NPIs

Public other financial corporations – FPIs

National private other financial corporations

National private other financial corporations – NPIs

National private other financial corporations – FPIs

Foreign controlled other financial corporations

Foreign controlled other financial corporations – NPIs

Foreign controlled other financial corporations – FPIs

Financial auxiliaries (S126)

Financial auxiliaries – NPIs

Financial auxiliaries – FPIs

Public financial auxiliaries

Public financial auxiliaries – NPIs

Public financial auxiliaries – FPIs

National private financial auxiliaries

National private financial auxiliaries – NPIs

National private financial auxiliaries – FPIs

Foreign controlled financial auxiliaries

Foreign controlled financial auxiliaries – NPIs

Foreign controlled financial auxiliaries – FPIs

Captive financial institutions and money lenders (S127)

Captive financial institutions – NPIs

Captive financial institutions – FPIs

Public captive financial institutions

Public captive financial institutions – NPIs

Public captive financial institutions – FPIs

National private captive financial institutions

National private captive financial institutions – NPIs

National private captive financial institutions – FPIs

Foreign controlled captive financial institutions

Foreign controlled captive financial institutions – NPIs

Foreign controlled captive financial institutions – FPIs

Insurance corporations (S128)

Insurance corporations – NPIs

Insurance corporations – FPIs

Public insurance corporations

Public insurance corporations – NPIs

Public insurance corporations – FPIs

National private insurance corporations

National private insurance corporations – NPIs

National private insurance corporations – FPIs

Foreign controlled insurance corporations

Foreign controlled insurance corporations – NPIs

Foreign controlled insurance corporations – FPIs

Pension funds (S129)

Pension funds – NPIs

Pension funds – FPIs

Public pension funds

Public pension funds – NPIs

Public pension funds – FPIs

National private pension funds

National private pension funds – NPIs

National private pension funds – FPIs

Foreign controlled pension funds

Foreign controlled pension funds – NPIs

Foreign controlled pension funds – FPIs

A1.12 General government social security is organized differently in different countries and two coding systems of general government are presented to allow for this. When social security is organized by one unit for all levels of government, total general government consists of four subsectors, one for each level of government and one for the social security unit. When each level of government includes its own social security provision, then there are only three subsectors, one for each level of government including social security provision. The theoretical hierarchical structure for government is as follows.

General government (S13)

General government social security

General government excluding social security

General government non-profit institutions

Central government

Central government social security

Central government excluding social security

Central government non-profit institutions

State government

State government social security

State government excluding social security

State government non-profit institutions

Local government

Local government social security

Local government excluding social security

Local government non-profit institutions

A1.13 In practice, the alternative partial structures, with associated codes, are as follows.

General government (S13)

Social security is one separate institutional unit for all levels of general government

Central government excluding social security (S1311)

State government excluding social security (S1312)

Local government excluding social security (S1313)

General government social security (S1314)

General government (S13)

Social security is not a separate institutional unit but is included at the appropriate levels of general government

Central government including social security (S1321)

State government including social security (S1322)

Local government including social security (S1323)

Households (S14)

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

Non-profit institutions serving households (S15)

- National private**
- Foreign controlled**

Rest of the world (S2)

2. Classifications of transactions

A1.14 The transaction classifications relate to:

- a. Products (including produced assets);
- b. Non-produced assets;
- c. Distributive transactions.

Transactions in products (P codes)

- A1.15 Product codes are used to describe the supply and use of goods and services produced within the SNA. All the items listed appear in the goods and services account. In addition, output and intermediate consumption appear in the production account, final and actual consumption expenditure appear in the use of income accounts and capital formation appears in the capital account.
- A1.16 All entries in the classification can be further elaborated by applying a second classification to that shown here. For capital formation the asset classification (codes AN1) is 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.
- A1.17 Capital formation and fixed capital formation (as well as some of the balancing items) may be shown either gross or net of consumption of fixed capital. Gross entries are shown with a trailing g, net entries by a trailing n. The qualifier c is used for consumption of fixed capital, the difference between gross and net fixed capital measures.

Output (P1)

- Market output (P11)**
- Output for own final use (P12)**
- Non-market output (P13)**

Intermediate consumption (P2)

Final consumption expenditure (P3)

- Individual consumption expenditure (P31)**
- Collective consumption expenditure (P32)**

Actual final consumption (P4)

- Actual individual consumption (P41)**
- Actual collective consumption (P42)**

Capital formation (P5)

Gross fixed capital formation (P51g)

Consumption of fixed capital (-) (P51c)

Consumption of fixed capital on gross operating surplus (-) (P51c1)

Consumption of fixed capital on gross mixed income (-) (P51c2)

Net fixed capital formation (P51n)

Acquisitions less disposals of fixed assets (P511)

Acquisitions of new fixed assets (P5111)

Acquisitions of existing fixed assets (P5112)

Disposals of existing fixed assets (P5113)

Costs of ownership transfer on non-produced assets (P512)

Changes in inventories (P52)

Acquisitions less disposals of valuables (P53)

Exports of goods and services (P6)

Exports of goods (P61)

Exports of services (P62)

Imports of goods and services (P7)

Imports of goods (P71)

Imports of services (P72)

Transactions in non-produced assets (NP codes)

A1.18 Non-produced assets can be the subject of some of the same transactions as products (capital formation, imports and exports). The codes used for transactions in non-produced assets can be further disaggregated if desired by appending the classification of non-produced non-financial assets, AN2.

Acquisitions less disposals of non-produced assets (NP)

Acquisitions less disposals of natural resources (NP1)

Acquisitions less disposals of contracts, leases and licences (NP2)

Purchases less sales of goodwill and marketing assets (NP3)

Distributive transactions (D codes)

A1.19 Distributive transaction codes appear in all 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 all distributive transactions, the receivable entries for all sectors including the rest of the world must balance the payable entries.

A1.20 Four groups of transactions appear in the generation of income account and the allocation of primary income account. These are compensation of employees, taxes on production and imports, subsidies and property income.

Compensation of employees (D1)

Wages and salaries (D11)

Employers' social contributions (D12)

Employers' actual social contributions (D121)

Employers' actual pension contributions (D1211)

Employers' actual non-pension contributions (D1212)

Employers' imputed social contributions (D122)

Employers' imputed pension contributions (D1221)

Employers' imputed non-pension contributions (D1222)

Taxes on production and imports (D2)

Taxes on products (D21)

Value added type taxes (VAT) (D211)

Taxes and duties on imports excluding VAT (D212)

Import duties (D2121)

Taxes on imports excluding VAT and duties (D2122)

Export taxes (D213)
 Taxes on products except VAT, import and export taxes (D214)
Other taxes on production (D29)

Subsidies (D3)

Subsidies on products (D31)
 Import subsidies (D311)
 Export subsidies (D312)
 Other subsidies on products (D319)
Other subsidies on production (D39)

Property income (D4)

Investment income
 Interest (D41)
 Distributed income of corporations (D42)
 Dividends (D421)
 Withdrawals from income of quasi-corporations (D422)
 Reinvested earnings on foreign direct investment (D43)
 Investment income disbursements (D44)
 Investment income attributable to insurance policyholders (D441)
 Investment income payable on pension entitlements (D442)
 Investment income attributable to collective investment fund share holders (D443)
Rent (D45)

- A1.21 Four groups of transactions appear in the secondary distribution of income account. These are current taxes on income, wealth, etc., net social contributions, social benefits and other current transfers. Together they represent all current transfers in the SNA except social transfers in kind.
- A1.22 Employers' contributions appear in both the generation of income account and allocation of primary income account as payable by employers and receivable by employees. In the secondary distribution of income account, these amounts are payable by households and receivable by those administering social insurance schemes. In order to show exactly the same value in each case, the deduction of the charge that represents part of the output of the schemes and final consumption of the beneficiary households is also shown in the secondary distribution of income account as a separate item. The item social insurance scheme service charges is thus an adjustment item only and not a distributive transaction in itself.

Current transfers (other than social transfers in kind)

Current taxes on income, wealth, etc. (D5)
 Taxes on income (D51)
 Other current taxes (D59)

Net social contributions (D61)

Employers' actual social contributions (D611 = D121)
 Employers' actual pension contributions (D6111 = D1211)
 Employers' actual non-pension contributions (D6112 = D1212)
 Employers' imputed social contributions (D612 = D122)
 Employers' imputed pension contributions (D6121 = D1221)
 Employers' imputed non-pension contributions (D6122 = D1222)
 Households' actual social contributions (D613)
 Households' actual pension contributions (D6131)
 Households' actual non-pension contributions (D6132)
 Households' social contribution supplements (D614)
 Households' pension contribution supplements (D6141)
 Households' non-pension contribution supplements (D6142)
Social insurance scheme service charges(-)

Social benefits other than social transfers in kind (D62)

Social security benefits in cash (D621)
 Social security pension benefits (D6211)
 Social security non-pension benefits in cash (D6212)
 Other social insurance benefits (D622)
 Other social insurance pension benefits (D6221)

Other social insurance non-pension benefits (D6222)
Social assistance benefits in cash (D623)

Other current transfers (D7)

Net non-life insurance premiums (D71)
Net non-life direct insurance premiums (D711)
Net non-life reinsurance premiums (D712)
Non-life insurance claims (D72)
Non-life direct insurance claims (D721)
Non-life reinsurance claims (D722)
Current transfers within general government (D73)
Current international cooperation (D74)
Miscellaneous current transfers (D75)
Current transfers to NPISHs (D751)
Current transfers between resident and non-resident households (D752)
Other miscellaneous current transfers (D759)

A1.23 Transactions concerning social transfers in kind and the adjustment for the change in pension entitlements appear in the redistribution of income in kind account, the use of income account and the use of adjustable disposable income account.

Social transfers in kind (D63)

Social transfers in kind - non-market production (D631)
Social transfers in kind - purchased market production (D632)

Adjustment for the change in pension entitlements (D8)

A1.24 Capital transfers appear in the capital account. By convention, as explained in chapter 10, all capital transfers are shown on the right-hand side of the account, with the payables having a negative sign. The codes for capital transfers, therefore, have either r for receivable or p for payable appended to the basic code.

Capital transfers, receivable (D9r)

Capital taxes (D91r)
Investment grants (D92r)
Other capital transfers (D99r)

Capital transfers, payable (D9p)

Capital taxes (D91p)
Investment grants (D92p)
Other capital transfers (D99p)

Transactions in financial assets and liabilities (F codes))

A1.25 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 itemizing 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.

A1.26 The full list of codes for transactions in financial assets and liabilities is shown below.

Net acquisition of financial assets/Net incurrence of liabilities (F)

Monetary gold and SDRs (F1)

Monetary gold (F11)
SDRs (F12)

Currency and deposits (F2)

Currency (F21)
Transferable deposits (F22)
Inter-bank positions (F221)

Other transferable deposits (F229)
Other deposits (F29)

Debt securities (F3)

Short-term (F31)
Long-term (F32)

Loans (F4)

Short-term (F41)
Long-term(F42)

Equity and investment fund shares (F5)

Equity (F51)
 Listed shares (F511)
 Unlisted shares (F512)
 Other equity (F519)
Investment fund shares/units (F52)
 Money market fund shares/units (F521)
 Non-MMF investment fund shares/units (F522)

Insurance, pension and standardized guarantee schemes (F6)

Non-life insurance technical provisions (F61)
Life insurance and annuity entitlements (F62)
Pension entitlements (F63)
Claims of pension funds on pension managers (F64)
Entitlements to non-pension benefits (F65)
Provisions for calls under standardized guarantees (F66)

Financial derivatives and employee stock options (F7)

Financial derivatives (F71)
 Options (F711)
 Forwards (F712)
Employee stock options (F72)

Other accounts receivable/payable (F8)

Trade credits and advances (F81)
Other accounts receivable/payable (F89)

3. Other flows

A1.27 Other flows comprise the entries appearing in the other changes in assets account and balancing and net worth items.

Entries in the other changes in assets account (K codes)

A1.28 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.

Economic appearance of assets (K1)

Economic disappearance of non-produced assets (K2)

Depletion of natural resources (K21)
Other economic disappearance of non-produced assets (K22)

Catastrophic losses (K3)

Uncompensated seizures (K4)

Other changes in volume n.e.c. (K5)

Changes in classification (K6)

Changes in sector classification and structure (K61)
Changes in classification of assets and liabilities (K62)

Nominal holding gains and losses (K7)

Neutral holding gains and losses (K71)
Real holding gains and losses (K72)

Balancing and net worth items (B codes)

- A1.29 The balancing items of the current accounts appear with 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.
- A1.30 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 right-hand side entries over those on the left-hand side, net worth items show the excess of entries on the left-hand side of the account over those on the right-hand side.
- A1.31 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) domestic expenditure 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.
- A1.32 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.
- A1.33 The full list of balancing and net worth items is shown below.

Value added, gross / Gross domestic product (B1g)

Operating surplus, gross (B2g)

Mixed income, gross (B3g)

Entrepreneurial income (B4g)

Balance of primary incomes, gross / National income, gross (B5g)

Disposable income, gross (B6g)

Adjusted disposable income, gross (B7g)

Saving, gross (B8g)

Net lending (+) / net borrowing (-) (B9)

Changes in net worth (B10)

Changes in net worth due to saving and capital transfers (B101)
Changes in net worth due to other changes in volume of assets (B102)
Changes in net worth due to nominal holding gains and losses (B103)
Changes in net worth due to neutral holding gains and losses (B1031)
Changes in net worth due to real holding gains and losses (B1032)

External balance of goods and services (B11)

Current external balance (B12)

Net worth (B90)

4. Entries related to stocks of assets and liabilities

Balance sheet entries (L codes)

- A1.34 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, NP, F and K codes for the assets in question for the period covered.
- A1.35 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.

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

Non-financial assets (AN codes)

- A1.36 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 desk, for example, could be part of AN113, machinery and equipment, or almost any of the inventory codes or even as a valuable.
- A1.37 The classification of non-financial assets is split initially between produced (AN1) and non-produced assets (AN2). The three major subheadings for produced assets are fixed assets (AN11), inventories (AN12) and valuables (AN13). The three major subheadings for non-produced assets are natural resources (AN21), contracts, leases and licences (AN22) and purchases less sales of goodwill and marketing assets (AN23).
- A1.38 The entry for costs of ownership transfer on non-produced assets (AN116) 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 itemized, the value of these costs of ownership transfer is included with the non-produced assets to which they refer and so are not shown separately as part of AN11. The item is included in the full list, shown below, for expository purposes only.

Produced non-financial assets (AN1)

Fixed assets by type of asset (AN11)

Dwellings (AN111)
 Other buildings and structures (AN112)
 Buildings other than dwellings (AN1121)
 Other structures (AN1122)
 Land improvements (AN1123)
 Machinery and equipment (AN113)
 Transport equipment (AN1131)
 ICT equipment (AN1132)
 Other machinery and equipment (AN1133)
 Weapons systems (AN114)
 Cultivated biological resources (AN115)
 Animal resources yielding repeat products (AN1151)
 Tree, crop and plant resources yielding repeat products (AN1152)
 (Costs of ownership transfer on non-produced assets (AN116))
 Intellectual property products (AN117)
 Research and development (AN1171)
 Mineral exploration and evaluation (AN1172)
 Computer software and databases (AN1173)
 Computer software (AN11731)
 Databases (AN11732)
 Entertainment, literary or artistic originals (AN1174)
 Other intellectual property products (AN1179)

Inventories by type of inventory (AN12)

Materials and supplies (AN121)
 Work-in-progress (AN122)
 Work-in-progress on cultivated biological assets (AN1221)

Other work-in-progress (AN1222)

Finished goods (AN123)

Military inventories (AN124)

Goods for resale (AN125)

Valuables (AN13)

Precious metals and stones (AN131)

Antiques and other art objects (AN132)

Other valuables (AN133)

Non-produced non-financial assets (AN2)

Natural resources (AN21)

Land (AN211)

Mineral and energy reserves (AN212)

Non-cultivated biological resources (AN213)

Water resources (AN214)

Other natural resources (AN215)

Radio spectra (AN2151)

Other (AN2159)

Contracts, leases and licences (AN22)

Marketable operating leases (AN221)

Permissions to use natural resources (AN222)

Permissions to undertake specific activities (AN223)

Entitlement to future goods and services on an exclusive basis (AN224)

Purchases less sales of goodwill and marketing assets (AN23)

Financial assets (AF codes)

A1.39 As explained in the section on transactions in financial assets and liabilities, conceptually there is a one-to-one match between those F codes and the stock levels or positions (AF codes). 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.

Monetary gold and SDRs (AF1)

Currency and deposits (AF2)

Debt securities (AF3)

Loans (AF4)

Equity and investment fund shares/units (AF5)

Insurance, pension and standardized guarantee schemes (AF6)

Financial derivatives and employee stock options (AF7)

Other accounts receivable/payable (AF8)

C. Supplementary items

A1.40 At various places, mention is made of the possibility of itemizing supplementary or memorandum items. A full list of such suggestions follows with an indication of how supplementary codes may be constructed. 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

A1.41 The following codes apply to stocks and flows of non-performing loans mentioned in chapters 11 and 13. Since loans have the codes 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.

XAF41NNP Short-term loans: nominal value, non-performing

XAF42MNP Long-term loans: market value, non-performing

2. Capital services

A1.42 The following codes apply to capital services described in chapter 20.

XCS	Capital services
XCSC	Capital services – Corporations and general government
P51c1	Consumption of fixed capital
XRC	Return to capital
XOC	Other costs of capital
XCSU	Capital services – Unincorporated enterprises
P51c2	Consumption of fixed capital
XRU	Return to capital
XOU	Other costs of capital

3. Pensions table

A1.43 The following codes apply to the supplementary table described in part 2 of chapter 17. Different codes are proposed for the columns and rows of the table.

Columns

A1.44 In the Column description the letter “W” corresponds to “non-government” and the numbers in these codes refer to the corresponding institutional sectors.

a. 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
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· General government employee defined benefit schemes

XPBG12	In the financial corporations sector
XPBG13	In the general government sector

b. 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

a. Opening balance sheet

XAF63LS Pension entitlements

b. Transactions

XD61p Social contributions relating to pension schemes
 XD6111 Employer actual social contributions
 XD6121 Employer imputed social contributions
 XD6131 Household actual social contributions
 XD6141 Household social contribution supplements
 XD619 Other (actuarial) accumulation of pension entitlements in social security funds
 XD62p Pension benefits
 XD8 Adjustment for the change in pension entitlements
 XD91 Change in pension entitlements due to transfers of entitlements
 XD92 Changes in entitlements due to negotiated changes in scheme structure

c. Other economic flows

XK7 Revaluations
 XK5 Other changes in volume

d. Closing balance sheet

XAF63LE Pension entitlements

e. Related indicators

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

4. Consumer durables

A1.45 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
09.1.3	XDHHCE34	Information processing equipment
09.2.1	XDHHCE35	Major durables for outdoor recreation
09.2.2	XDHHCE36	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

A1.46 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 Foreign direct investment transaction in long-term loans

6. Contingent positions

A1.47 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 affect its usability as reserve asset

7. Currency and deposits

A1.48 Supplementary items 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 an international currency code indicating currency and deposits in foreign currency, for example:

a. For transactions

XF21LC Local currency notes and coins.
XF22FC Deposits in foreign currency

b. For stocks

XAF21LC Local currency notes and coins
XAF22FC Deposits in foreign currency

8. Classification of debt securities according to outstanding maturity

A1.49 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 Debt securities maturing in 2020

9. Listed and unlisted debt securities

A1.50 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:

a. For transactions

XF321 Listed debt securities
XF322 Unlisted debt securities

b. For stocks

XAF321 Listed debt securities
XAF322 Unlisted debt securities shares

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

A1.51 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 or AF code plus an affix L1 indicating outstanding maturity of less than one year and a suffix LM indicating loans secured by a mortgage, for example:

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a. For transactions

XF42L1 Long-term loans with outstanding maturity of less than one year
XF42LM Long-term loans secured by a mortgage

b. For stocks

XAF42L1 Long-term loans with outstanding maturity of less than one year
XAF42LM Long-term loans secured by a mortgage

11. Listed and unlisted investment shares

A1.52 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:

a. For transactions

XF5291 Listed investment fund shares
XF5292 Unlisted investment fund shares

b. For stocks

XAF5291 Listed investment fund shares
XAF5292 Unlisted investment fund shares

12. Arrears in interest and repayments

A1.53 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 Interest arrears on long term loans
XAF42PA Repayment arrears on long term loans

13. Personal and total remittances

A1.54 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 Personal remittances between resident and non-resident households
XD5452TR Total remittances between resident and non-resident households