

CHAPTER 24
THE ACCOUNTS

Table 24.1 — Account 0: Goods and services account

Resources			Uses		
P.1	Output	3 604	P.2	Intermediate consumption	1 883
P.11	Market output	3 077	P.3	Final consumption expenditure	1 399
P.12	Output for own final use	147	P.31	Individual consumption expenditure	1 230
P.13	Non-market output	380	P.32	Collective consumption expenditure	169
D.21	Taxes on products	141	P.5g	Gross capital formation	414
D.31	Subsidies on products	- 8	P.511	Acquisitions less disposals of fixed assets	359
P.7	Imports of goods and services	499	P.5111	Acquisitions of new fixed assets	358
P.71	Imports of goods	392	P.5112	Acquisitions of existing fixed assets	9
P.72	Imports of services	107	P.5113	Disposals of existing fixed assets	- 8
			P.512	Costs of ownership transfer on non-produced assets	17
			P.52	Changes in inventories	28
			P.53	Acquisitions less disposals of valuables	10
			P.6	Exports of goods and services	540
			P.61	Exports of goods	462
			P.62	Exports of services	78

Table 24.2 — Full sequence of accounts for the total economy

I: Production account

Uses			Resources		
P.2	Intermediate consumption	1 883	P.1	Output	3 604
B.1*g	Gross domestic product	1 854	P.11	Market output	3 077
P.51c	Consumption of fixed capital	222	P.12	Output for own final use	147
B.1*n	Net domestic product	1 632	P.13	Non-market output	380
			D.21 - D.31	Taxes less subsidies on products	133

II: Distribution and use of income accounts*II.1: Primary distribution of income account*

II.1.1: Generation of income account

Uses			Resources		
D.1	Compensation of employees	1 150	B.1*g	Gross domestic product	1 854
D.11	Wages and salaries	950	B.1*n	Net domestic product	1 632
D.12	Employers' social contributions	200			
D.121	Employers' actual social contributions	181			
D.1211	Employers' actual pension contributions	168			
D.1212	Employers' actual non-pension contributions	13			
D.122	Employers' imputed social contributions	19			
D.1221	Employers' imputed pension contributions	18			
D.1222	Employers' imputed non-pension contributions	1			
D.2	Taxes on production and imports	235			
D.21	Taxes on products	141			
D.211	Value added type taxes (VAT)	121			
D.212	Taxes and duties on imports excluding VAT	17			
D.2121	Import duties	17			
D.2122	Taxes on imports excluding VAT and duties	0			
D.214	Taxes on products except VAT and import taxes	3			
D.29	Other taxes on production	94			
D.3	Subsidies	- 44			
D.31	Subsidies on products	- 8			
D.311	Import subsidies	0			
D.319	Other subsidies on products	- 8			
D.39	Other subsidies on production	- 36			

Uses			Resources		
B.2g	<i>Operating surplus, gross</i>	452			
B.3g	<i>Mixed income, gross</i>	61			
P.51c1	Consumption of fixed capital on gross operating surplus	214			
P.51c2	Consumption of fixed capital on gross mixed income	8			
B.2n	<i>Operating surplus, net</i>	238			
B.3n	<i>Mixed income, net</i>	53			

II.1.2: Allocation of primary income account

Uses			Resources		
D.4	Property income	391	B.2g	<i>Operating surplus, gross</i>	452
D.41	Interest	217	B.3g	<i>Mixed income, gross</i>	61
D.42	Distributed income of corporations	62	B.2n	<i>Operating surplus, net</i>	238
D.421	Dividends	54	B.3n	<i>Mixed income, net</i>	53
D.422	Withdrawals from income of quasi-corporations	8			
D.43	Reinvested earnings on foreign direct investment	0	D.1	Compensation of employees	1 154
D.44	Other investment income	47	D.11	Wages and salaries	954
D.441	Investment income attributable to insurance policy holders	25	D.12	Employers' social contributions	200
D.442	Investment income payable on pension entitlements	8	D.121	Employers' actual social contributions	181
D.443	Investment income attributable to collective investment fund shareholders	14	D.1211	Employers' actual pension contributions	168
D.4431	Dividends attributable to collective investment fund shareholders	6	D.1212	Employers' actual non-pension contributions	13
D.4432	Retained earnings attributable to collective investment fund shareholders	8	D.122	Employers' imputed social contributions	19
			D.1221	Employers' imputed pension contributions	18
			D.1222	Employers' imputed non-pension contributions	1
			D.2	Taxes on production and imports	235
			D.21	Taxes on products	141

Uses			Resources		
D.45	Rent	65	D.211	Value added type taxes (VAT)	121
			D.212	Taxes and duties on imports excluding VAT	17
			D.2121	Import duties	17
			D.2122	Taxes on imports excluding VAT and duties	0
			D.214	Taxes on products except VAT and import taxes	3
			D.29	Other taxes on production	94
			D.3	Subsidies	- 44
			D.31	Subsidies on products	- 8
			D.311	Import subsidies	0
			D.319	Other subsidies on products	- 8
			D.39	Other subsidies on production	- 36
			D.4	Property income	397
			D.41	Interest	209
			D.42	Distributed income of corporations	62
			D.421	Dividends	53
			D.422	Withdrawals from income of quasi-corporations	9
			D.43	Reinvested earnings on foreign direct investment	14
			D.44	Other investment income	47
			D.441	Investment income attributable to insurance policy holders	25
			D.442	Investment income payable on pension entitlements	8
			D.443	Investment income attributable to collective investment fund shareholders	14
			D.4431	Dividends attributable to collective investment fund shareholders	6
			D.4432	Retained earnings attributable to collective investment fund shareholders	8
			D.45	Rent	65
B.5*g	Gross national income	1 864			
B.5*n	Net national income	1 642			

II.1.2.1: Entrepreneurial income account

Uses			Resources		
D.4	Property income	240	B.2g	Operating surplus, gross	452
D.41	Interest	162	B.3g	Mixed income, gross	61
D.44	Other investment income	47	B.2n	Operating surplus, net	238
D.441	Investment income attributable to insurance policy holders	25	B.3n	Mixed income, net	53
D.442	Investment income payable on pension entitlements	8	D.4	Property income	245
D.443	Investment income attributable to collective investment fund shareholders	14	D.41	Interest	139
D.45	Rent	31	D.42	Distributed income of corporations	35
			D.421	Dividends	35
			D.422	Withdrawals from income of quasi-corporations	0
			D.43	Reinvested earnings on foreign direct investment	11
			D.44	Other investment income	16
			D.441	Investment income attributable to insurance policy holders	5
			D.442	Investment income payable on pension entitlements	0
			D.443	Investment income attributable to collective investment fund shareholders	11
			D.45	Rent	44
B.4g	Entrepreneurial income, gross	343			
B.4n	Entrepreneurial income, net	174			

II.1.2.2: Allocation of other primary income account

Uses			Resources		
D.4	Property income	151	B.4g	Entrepreneurial income, gross	343
D.41	Interest	55	B.4n	Entrepreneurial income, net	174
D.42	Distributed income of corporations	62			
D.421	Dividends	54	D.1	Compensation of employees	1 154

Uses			Resources		
D.422	Withdrawals from income of quasi-corporations	8	D.11	Wages and salaries	954
D.43	Reinvested earnings on foreign direct investment	0	D.12	Employers' social contributions	200
D.44	Other investment income		D.121	Employers' actual social contributions	181
D.441	Investment income attributable to insurance policy holders		D.122	Employers' imputed social contributions	19
D.442	Investment income payable on pension entitlements		D.2	Taxes on production and imports	235
D.443	Investment income attributable to collective investment fund shareholders		D.21	Taxes on products	141
D.45	Rent	34	D.211	Value added type taxes (VAT)	121
			D.212	Taxes and duties on imports excluding VAT	17
			D.2121	Import duties	17
			D.2122	Taxes on imports excluding VAT and duties	0
			D.214	Taxes on products except VAT and import taxes	3
			D.29	Other taxes on production	94
			D.3	Subsidies	- 44
			D.31	Subsidies on products	- 8
			D.311	Import subsidies	0
			D.319	Other subsidies on products	- 8
			D.39	Other subsidies on production	- 36
			D.4	Property income	152
			D.41	Interest	70
			D.42	Distributed income of corporations	27
			D.421	Dividends	18
			D.422	Withdrawals from income of quasi-corporations	9
			D.43	Reinvested earnings on foreign direct investment	3
			D.44	Other investment income	31

Uses		Resources		
		D.441	Investment income attributable to insurance policy holders	20
		D.442	Investment income payable on pension entitlements	8
		D.443	Investment income attributable to collective investment fund shareholders	3
		D.45	Rent	21
B.5*g	Gross national income			1 864
B.5*n	Net national income			1 642

II.2: Secondary distribution of income account

Uses		Resources		
	Current transfers			1 212
D.5	Current taxes on income, wealth, etc.	B.5*g	Gross national income	1 864
D.51	Taxes on income	B.5*n	Net national income	1 642
D.59	Other current taxes			9
D.61	Net social contributions			333
D.611	Employers' actual social contributions			181
D.6111	Employers' actual pension contributions			168
D.6112	Employers' actual non-pension contributions			13
D.612	Employers' imputed social contributions			19
D.6121	Employers' imputed pension contributions			18
D.6122	Employers' imputed non-pension contributions			1
D.613	Households' actual social contributions			129
D.6131	Households' actual pension contributions			115
				1 174
		D.5	Current taxes on income, wealth, etc.	213
		D.51	Taxes on income	204
		D.59	Other current taxes	9
		D.61	Net social contributions	333
		D.611	Employers' actual social contributions	181
		D.6111	Employers' actual pension contributions	168
		D.6112	Employers' actual non-pension contributions	13
		D.612	Employers' imputed social contributions	19
		D.6121	Employers' imputed pension contributions	18

Uses			Resources		
D.6132	Households' actual non-pension contributions	14	D.6122	Employers' imputed non-pension contributions	1
D.614	Households' social contribution supplements	10	D.613	Households' actual social contributions	129
D.6141	Households' pension contribution supplements	8	D.6131	Households' actual pension contributions	115
D.6142	Households' non-pension contribution supplements	2	D.6132	Households' actual non-pension contributions	14
D.61SC	Social insurance scheme service charges	- 6	D.614	Households' social contribution supplements	10
			D.6141	Households' pension contribution supplements	8
D.62	Social benefits other than social transfers in kind	384	D.6142	Households' non-pension contribution supplements	2
D.621	Social security benefits in cash	53	D.61SC	Social insurance scheme service charges	6
D.6211	Social security pension benefits in cash	45			
D.6212	Social security non-pension benefits in cash	8	D.62	Social benefits other than social transfers in kind	384
D.622	Other social insurance benefits	279	D.621	Social security benefits in cash	53
D.6221	Other social insurance pension benefits	250	D.6211	Social security pension benefits in cash	45
D.6222	Other social insurance non-pension benefits	29	D.6212	Social security non-pension benefits in cash	8
D.623	Social assistance benefits in cash	52	D.622	Other social insurance benefits	279
			D.6221	Other social insurance pension benefits	250
D.7	Other current transfers	283	D.6222	Other social insurance non-pension benefits	29
D.71	Net non-life insurance premiums	56	D.623	Social assistance benefits in cash	52
D.711	Net non-life direct insurance premiums	43			
D.712	Net non-life reinsurance premiums	13	D.7	Other current transfers	244

Uses			Resources		
D.72	Non-life insurance claims	48	D.71	Net non-life insurance premiums	47
D.721	Non-life direct insurance claims	45	D.711	Net non-life direct insurance premiums	44
D.722	Non-life reinsurance claims	3	D.712	Net non-life reinsurance premiums	3
D.73	Current transfers within general government	96	D.72	Non-life insurance claims	57
D.74	Current international cooperation	22	D.721	Non-life direct insurance claims	42
D.75	Miscellaneous current transfers	52	D.722	Non-life reinsurance claims	15
D.751	Current transfers to NPISHs	36	D.73	Current transfers within general government	96
D.752	Current transfers between households	7	D.74	Current international cooperation	1
D.759	Other miscellaneous current transfers	9	D.75	Miscellaneous current transfers	43
D.76	VAT- and GNI-based EU own resources	9	D.751	Current transfers to NPISHs	36
			D.752	Current transfers between households	1
			D.759	Other miscellaneous current transfers	6
B.6*g	National disposable income, gross	1 826			
B.6*n	National disposable income, net	1 604			

II.3: Redistribution of income in kind account

Uses			Resources		
D.63	Social transfers in kind	215	B.6*g	National disposable income, gross	1 826
D.631	Social transfers in kind — non-market production	211	B.6*n	National disposable income, net	1 604
D.632	Social transfers in kind — purchased market production	4			
			D.63	Social transfers in kind	215
			D.631	Social transfers in kind — non-market production	211
			D.632	Social transfers in kind — purchased market production	4
B.7*g	Adjusted national disposable income, gross	1 826			
B.7*n	Adjusted national disposable income, net	1 604			

II.4: Use of income account

II.4.1: Use of disposable income account

Uses			Resources		
			B.6*g	National disposable income, gross	1 826
P.3	Final consumption expenditure	1 399	B.6*n	National disposable income, net	1 604
P.31	Individual consumption expenditure	1 230			
P.32	Collective consumption expenditure	169	D.8	Adjustment for the change in pension entitlements	11
D.8	Adjustment for the change in pension entitlements	11			
B.8*g	National saving, gross	427			
B.8*n	National saving, net	205			

II.4.2: Use of adjusted disposable income account

Uses			Resources		
			B.7g	Adjusted disposable income, gross	1 826
P.4	Actual final consumption	1 399	B.7n	Adjusted disposable income, net	1 604
P.41	Actual individual consumption	1 230			
P.42	Actual collective consumption	169	D.8	Adjustment for the change in pension entitlements	11
D.8	Adjustment for the change in pension entitlements	11			
B.8*g	National saving, gross	427			
B.8*n	National saving, net	205			

III: Accumulation accounts

III.1: Capital account

III.1.1: Change in net worth due to saving and capital transfers account

Changes in assets			Changes in liabilities and net worth		
B.101	Changes in net worth due to saving and capital transfers	202	B.8*n	National saving, net	205
			D.9r	Capital transfers, receivable	62
			D.91r	Capital taxes, receivable	2
			D.92r	Investment grants, receivable	23
			D.99r	Other capital transfers, receivable	37

Changes in assets		Changes in liabilities and net worth	
		D.9p	Capital transfers, payable - 65
		D.91p	Capital taxes, payable - 2
		D.92p	Investment grants, payable - 27
		D.99p	Other capital transfers, payable - 36

III.1.2: Acquisition of non-financial assets account

Changes in assets		Changes in liabilities and net worth	
P.5g	Gross capital formation	414	B.101 <i>Changes in net worth due to saving and capital transfers</i> 202
P.5n	Net capital formation	192	
P.51g	Gross fixed capital formation	376	
P.511	Acquisitions less disposals of fixed assets	359	
P.5111	Acquisitions of new fixed assets	358	
P.5112	Acquisitions of existing fixed assets	9	
P.5113	Disposal of existing fixed assets	- 8	
P.512	Costs of ownership transfer on non-produced assets	17	
P.51c	Consumption of fixed capital	- 222	
P.52	Changes in inventories	28	
P.53	Acquisitions less disposals of valuables	10	
NP	Acquisitions less disposals of non-produced assets	0	
NP.1	Acquisitions less disposals of natural resources	0	
NP.2	Acquisitions less disposals of contracts, leases and licences	0	
NP.3	Purchases less sales of goodwill and marketing assets	0	
B.9	<i>Net lending (+)/net borrowing (-)</i>	10	

III.2: Financial account

Changes in assets		Changes in liabilities and net worth	
		B.9	<i>Net lending (+)/net borrowing (-)</i> 10
F	Net acquisition of financial assets	436	F Net incurrence of liabilities 426

Changes in assets			Changes in liabilities and net worth		
F.1	Monetary gold and SDRs	- 1	F.1	Monetary gold and SDRs	0
F.11	Monetary gold	- 1	F.11	Monetary gold	
F.12	SDRs	0	F.12	SDRs	0
F.2	Currency and deposits	89	F.2	Currency and deposits	102
F.21	Currency	33	F.21	Currency	35
F.22	Transferable deposits	26	F.22	Transferable deposits	28
F.221	Inter-bank positions	- 5	F.221	Inter-bank positions	- 5
F.229	Other transferable deposits	31	F.229	Other transferable deposits	33
F.29	Other deposits	30	F.29	Other deposits	39
F.3	Debt securities	86	F.3	Debt securities	74
F.31	Short-term	27	F.31	Short-term	24
F.32	Long-term	59	F.32	Long-term	50
F.4	Loans	78	F.4	Loans	47
F.41	Short-term	22	F.41	Short-term	11
F.42	Long-term	56	F.42	Long-term	36
F.5	Equity and investment fund shares	107	F.5	Equity and investment fund shares	105
F.51	Equity	91	F.51	Equity	94
F.511	Listed shares	77	F.511	Listed shares	84
F.512	Unlisted shares	7	F.512	Unlisted shares	7
F.519	Other equity	7	F.519	Other equity	3
F.52	Investment fund shares/ units	16	F.52	Investment fund shares/ units	11
F.521	Money market fund shares/units	7	F.521	Money market fund shares/units	5
F.522	Non-MMF investment fund shares/units	9	F.522	Non-MMF investment fund shares/units	6
F.6	Insurance, pension and standardised guarantee schemes	48	F.6	Insurance, pension and standardised guarantee schemes	48
F.61	Non-life insurance technical reserves	7	F.61	Non-life insurance technical reserves	7
F.62	Life insurance and annuity entitlements	22	F.62	Life insurance and annuity entitlements	22
F.63	Pension entitlements	11	F.63	Pension entitlements	11
F.64	Claim of pension fund on pension managers	3	F.64	Claim of pension fund on pension managers	3

Changes in assets			Changes in liabilities and net worth		
F.65	Entitlements to non-pension benefits	2	F.65	Entitlements to non-pension benefits	2
F.66	Provisions for calls under standardised guarantees	3	F.66	Provisions for calls under standardised guarantees	3
F.7	Financial derivatives and employee stock options	14	F.7	Financial derivatives and employee stock options	11
F.71	Financial derivatives	12	F.71	Financial derivatives	9
F.711	Options	5	F.711	Options	4
F.712	Forwards	7	F.712	Forwards	5
F.72	Employee stock options	2	F.72	Employee stock options	2
F.8	Other accounts receivable/payable	15	F.8	Other accounts receivable/payable	39
F.81	Trade credits and advances	7	F.81	Trade credits and advances	16
F.89	Other accounts receivable/payable, excluding trade credits and advances	8	F.89	Other accounts receivable/payable, excluding trade credits and advances	23

III.3: Other changes in assets accounts

III.3.1: Other changes in volume of assets account

Changes in assets			Changes in liabilities and net worth		
K.1	Economic appearance of assets	33	K.5	Other changes in volume n.e.c.	1
AN.1	Produced non-financial assets	3	AN.1	Produced non-financial assets	
AN.2	Non-produced non-financial assets	30	AN.2	Non-produced non-financial assets	
AN.21	Natural resources	26	AF	Financial assets/liabilities	1
AN.22	Contracts, leases and licences	4	K.6	Changes in classification	2
AN.23	Purchases less sales of goodwill and marketing assets	0	K.61	Changes in sector classification and structure	2
K.2	Economic disappearance of non-produced assets	- 11	AN.1	Produced non-financial assets	
K.21	Depletion of natural resources	- 8	AN.2	Non-produced non-financial assets	
AN.21	Natural resources	- 8	AF	Financial assets/liabilities	2
K.22	Other economic disappearance of non-produced assets	- 3	K.62	Changes in classification of assets and liabilities	0
AN.21	Natural resources	0	AN.1	Produced non-financial assets	
AN.22	Contracts, leases and licences	- 1	AN.2	Non-produced non-financial assets	

Changes in assets			Changes in liabilities and net worth		
AN.23	Purchases less sales of goodwill and marketing assets	- 2	AF	Financial assets/liabilities	0
K.3	Catastrophic losses	- 11	Total other changes in volume		3
AN.1	Produced non-financial assets	- 9	AN.1	Produced non-financial assets	
AN.2	Non-produced non-financial assets	- 2	AN.11	Fixed assets	
AF	Financial assets/liabilities	0	AN.12	Inventories	
K.4	Uncompensated seizures	0	AN.13	Valuables	
AN.1	Produced non-financial assets	0	AN.2	Non-produced non-financial assets	
AN.2	Non-produced non-financial assets	0	AN.21	Natural resources	
AF	Financial assets	0	AN.22	Contracts, leases and licences	
K.5	Other changes in volume n.e.c.	2	AN.23	Purchases less sales of goodwill and marketing assets	
AN.1	Produced non-financial assets	1	AF	Financial assets	3
AN.2	Non-produced non-financial assets	0	AF.1	Monetary gold and SDRs	
AF	Financial assets/liabilities	1	AF.2	Currency and deposits	
K.6	Changes in classification	0	AF.3	Debt securities	
K.61	Changes in sector classification and structure	2	AF.4	Loans	0
AN.1	Produced non-financial assets	0	AF.5	Equity and investment fund shares	2
AN.2	Non-produced non-financial assets	0	AF.6	Insurance pension and standardised guarantee schemes	1
AF	Financial assets/liabilities	2	AF.7	Financial derivatives and employee stock options	
K.62	Changes in classification of assets and liabilities	- 2	AF.8	Other accounts receivable/payable	
AN.1	Produced non-financial assets	- 2			
AN.2	Non-produced non-financial assets	0			
AF	Financial assets/liabilities	0			
Total other changes in volume		13			

Changes in assets			Changes in liabilities and net worth		
AN.1	Produced non-financial assets	- 7			
AN.11	Fixed assets	- 2			
AN.12	Inventories	- 3			
AN.13	Valuables	- 2			
AN.2	Non-produced non-financial assets	17			
AN.21	Natural resources	9			
AN.22	Contracts, leases and licences	6			
AN.23	Purchases less sales of goodwill and marketing assets	0			
AF	Financial assets	3			
AF.1	Monetary gold and SDRs	0			
AF.2	Currency and deposits	0			
AF.3	Debt securities	0			
AF.4	Loans				
AF.5	Equity and investment fund shares	2			
AF.6	Insurance pension and standardised guarantee schemes	1			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	0			
			B.102	<i>Changes in net worth due to other changes in volume of assets</i>	10

III.3.2: Revaluation account

Changes in assets			Changes in liabilities and net worth		
K.7	Nominal holding gains (+)/ losses (-)		K.7	Nominal holding gains(-)/losses (+)	
AN	Non-financial assets	280	AF	Liabilities	76
AN.1	Produced non-financial assets	126	AF.1	Monetary gold and SDRs	0
AN.11	Fixed assets	111	AF.2	Currency and deposits	0
AN.12	Inventories	7	AF.3	Debt securities	42
AN.13	Valuables	8	AF.4	Loans	0

Changes in assets			Changes in liabilities and net worth		
AN.2	Non-produced non-financial assets	154	AF.5	Equity and investment fund shares	34
AN.21	Natural resources	152	AF.6	Insurance, pension and standardised guarantee schemes	0
AN.22	Contracts, leases and licences	2	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	0
AF	Financial assets	84			
AF.1	Monetary gold and SDRs	12			
AF.2	Currency and deposits	0			
AF.3	Debt securities	40			
AF.4	Loans	0			
AF.5	Equity and investment fund shares	32			
AF.6	Insurance, pension and standardised guarantee schemes	0			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	0			
			B.103	<i>Changes in net worth due to nominal holding gains/losses</i>	288

III.3.2.1: Neutral holding gains/losses account

Changes in assets			Changes in liabilities and net worth		
K.71	Neutral holding gains (+)/losses (-)		K.71	Neutral holding gains (-)/losses (+)	
AN	Non-financial assets	198	AF	Liabilities	126
AN.1	Produced non-financial assets	121	AF.1	Monetary gold and SDRs	0
AN.11	Fixed assets	111	AF.2	Currency and deposits	30
AN.12	Inventories	4	AF.3	Debt securities	26
AN.13	Valuables	6	AF.4	Loans	29
AN.2	Non-produced non-financial assets	77	AF.5	Equity and investment fund shares	28
AN.21	Natural resources	76	AF.6	Insurance, pension and standardised guarantee schemes	7

Changes in assets			Changes in liabilities and net worth		
AN.22	Contracts, leases and licences	1	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	6
AF	Financial assets	136			
AF.1	Monetary gold and SDRs	16			
AF.2	Currency and deposits	30			
AF.3	Debt securities	25			
AF.4	Loans	28			
AF.5	Equity and investment fund shares	26			
AF.6	Insurance, pension and standardised guarantee schemes	7			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	4			
			B.1031	<i>Changes in net worth due to neutral holding gains/losses</i>	208

III.3.2.2: Real holding gains/losses account

Changes in assets			Changes in liabilities and net worth		
K.72	Real holding gains (+)/losses (-)		K.72	Real holding gains (-)/losses (+)	
AN	Non-financial assets	82	AF	Liabilities	- 50
AN.1	Produced non-financial assets	5	AF.1	Monetary gold and SDRs	0
AN.11	Fixed assets	0	AF.2	Currency and deposits	- 30
AN.12	Inventories	3	AF.3	Debt securities	16
AN.13	Valuables	2	AF.4	Loans	- 29
AN.2	Non-produced non-financial assets	77	AF.5	Equity and investment fund shares	6
AN.21	Natural resources	76	AF.6	Insurance, pension and standardised guarantee schemes	- 7
AN.22	Contracts, leases and licences	1	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	- 6

Changes in assets			Changes in liabilities and net worth		
AF	Financial assets	- 52			
AF.1	Monetary gold and SDRs	- 4			
AF.2	Currency and deposits	- 30			
AF.3	Debt securities	15			
AF.4	Loans	- 28			
AF.5	Equity and investment fund shares	6			
AF.6	Insurance, pension and standardised guarantee schemes	- 7			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/ payable	- 4			
			B.1032	Changes in net worth due to real holding gains/losses	80

IV: Balance sheets

IV.1: Opening balance sheet

Assets			Liabilities and net worth		
AN	Non-financial assets	4 621	AF	Liabilities	7 762
AN.1	Produced non-financial assets	2 818	AF.1	Monetary gold and SDRs	0
AN.11	Fixed assets	2 579	AF.2	Currency and deposits	1 471
AN.12	Inventories	114	AF.3	Debt securities	1 311
AN.13	Valuables	125	AF.4	Loans	1 437
AN.2	Non-produced non-financial assets	1 803	AF.5	Equity and investment fund shares	2 756
AN.21	Natural resources	1 781	AF.6	Insurance, pension and standardised guarantee schemes	471
AN.22	Contracts, leases and licences	22	AF.7	Financial derivatives and employee stock options	14
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/ payable	302
AF	Financial assets	8 231			
AF.1	Monetary gold and SDRs	770			
AF.2	Currency and deposits	1 482			
AF.3	Debt securities	1 263			

Assets			Liabilities and net worth		
AF.4	Loans	1 384			
AF.5	Equity and investment fund shares	2 614			
AF.6	Insurance, pension and standardised guarantee schemes	470			
AF.7	Financial derivatives and employee stock options	21			
AF.8	Other accounts receivable/ payable	227			
			B.90	Net worth	5 090

IV.2: Changes in balance sheet

Assets			Liabilities and net worth		
Total changes in assets			Total changes in liabilities		
AN	Non-financial assets	482	AF	Liabilities	505
AN.1	Produced non-financial assets	294	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	246	AF.2	Currency and deposits	102
AN.12	Inventories	32	AF.3	Debt securities	116
AN.13	Valuables	16	AF.4	Loans	47
AN.2	Non-produced non-financial assets	186	AF.5	Equity and investment fund shares	141
AN.21	Natural resources	178	AF.6	Insurance, pension and standardised guarantee schemes	49
AN.22	Contracts, leases and licences	8	AF.7	Financial derivatives and employee stock options	11
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/ payable	39
AF	Financial assets	523			
AF.1	Monetary gold and SDRs	11			
AF.2	Currency and deposits	89			
AF.3	Debt securities	126			
AF.4	Loans	78			
AF.5	Equity and investment fund shares	141			
AF.6	Insurance, pension and standardised guarantee schemes	49			

Assets			Liabilities and net worth		
AF.7	Financial derivatives and employee stock options	14			
AF.8	Other accounts receivable/payable	15			
			B.10	<i>Changes in net worth</i>	500
			B.101	Changes in net worth due to saving and capital transfers	202
			B.102	Changes in net worth due to other changes in volume of assets	10
			B.103	Changes in net worth due to nominal holding gains and losses	288
			B.1031	<i>Changes in net worth due to neutral holding gains and losses</i>	208
			B.1032	<i>Changes in net worth due to real holding gains and losses</i>	80

IV.3: Closing balance sheet

Assets			Liabilities and net worth		
AN	Non-financial assets	5 101	AF	Liabilities	8 267
AN.1	Produced non-financial assets	3 112	AF.1	Monetary gold and SDRs	0
AN.11	Fixed assets	2 825	AF.2	Currency and deposits	1 573
AN.12	Inventories	146	AF.3	Debt securities	1 427
AN.13	Valuables	141	AF.4	Loans	1 484
AN.2	Non-produced non-financial assets	1 989	AF.5	Equity and investment fund shares	2 897
AN.21	Natural resources	1 959	AF.6	Insurance, pension and standardised guarantee schemes	520
AN.22	Contracts, leases and licences	30	AF.7	Financial derivatives and employee stock options	25
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	341
AF	Financial assets	8 754			
AF.1	Monetary gold and SDRs	781			
AF.2	Currency and deposits	1 571			

Assets			Liabilities and net worth		
AF.3	Debt securities	1 389			
AF.4	Loans	1 462			
AF.5	Equity and investment fund shares	2 755			
AF.6	Insurance, pension and standardised guarantee schemes	519			
AF.7	Financial derivatives and employee stock options	35			
AF.8	Other accounts receivable/ payable	242			
			B.90	Net worth	5 590

Table 24.3 — Full sequence of accounts for non-financial corporations

I: Production account

Uses			Resources		
P.2	Intermediate consumption	1 477	P.1	Output	2 808
			P.11	Market output	2 808
			P.12	Output for own final use	0
B.1g	<i>Value added, gross</i>	1 331			
P.51c	Consumption of fixed capital	157			
B.1n	<i>Value added, net</i>	1 174			

II: Distribution and use of income accounts

II.1: Primary distribution of income account

II.1.1: Generation of income account

Uses			Resources		
D.1	Compensation of employees	986	B.1g	<i>Value added, gross</i>	1 331
D.11	Wages and salaries	841	B.1n	<i>Value added, net</i>	1 174
D.12	Employers' social contributions	145			
D.121	Employers' actual social contributions	132			
D.1211	Employers' actual pension contributions	122			
D.1212	Employers' actual non-pension contributions	10			
D.122	Employers' imputed social contributions	13			

Uses			Resources		
D.1221	Employers' imputed pension contributions	12			
D.1222	Employers' imputed non-pension contributions	1			
D.29	Other taxes on production	88			
D.39	Other subsidies on production	- 35			
B.2g	<i>Operating surplus, gross</i>	292			
P.51c1	Consumption of fixed capital on gross operating surplus	157			
B.2n	<i>Operating surplus, net</i>	135			

II.1.2: Allocation of primary income account

Uses			Resources		
D.4	Property income	134	B.2g	<i>Operating surplus, gross</i>	292
D.41	Interest	56	B.2n	<i>Operating surplus, net</i>	135
D.42	Distributed income of corporations	47			
D.421	Dividends	39	D.4	Property income	96
D.422	Withdrawals from income of quasi-corporations	8	D.41	Interest	33
D.43	Reinvested earnings on foreign direct investment	0	D.42	Distributed income of corporations	10
D.45	Rent	31	D.421	Dividends	10
			D.422	Withdrawals from income of quasi-corporations	
			D.43	Reinvested earnings on foreign direct investment	4
			D.44	Other investment income	8
			D.441	Investment income attributable to insurance policy holders	5
			D.442	Investment income payable on pension entitlements	
			D.443	Investment income attributable to collective investment fund shareholders	3
			D.4431	Dividends attributable to collective investment fund shareholders	1

Uses		Resources		
		D.4432	Retained earnings attributable to collective investment fund shareholders	2
		D.45	Rent	41
B.5g	Balance of primary incomes, gross			254
B.5n	Balance of primary incomes, net			97

II.1.2.1: Entrepreneurial income account

Uses		Resources		
D.4	Property income	87		
D.41	Interest	56		
D.45	Rent	31		
			B.2g Operating surplus, gross	292
			B.2n Operating surplus, net	135
		D.4	Property income	96
		D.41	Interest	33
		D.42	Distributed income of corporations	10
		D.421	Dividends	10
		D.43	Reinvested earnings on foreign direct investment	4
		D.44	Other investment income	8
		D.441	Investment income attributable to insurance policy holders	5
		D.443	Investment income attributable to collective investment fund shareholders	3
		D.45	Rent	41
B.4g	Entrepreneurial income, gross			301
B.4n	Entrepreneurial income, net			144

II.1.2.2: Allocation of other primary income account

Uses		Resources		
D.4	Property income	47		
D.42	Distributed income of corporations	47		
D.421	Dividends	39		
D.422	Withdrawals from income of quasi-corporations	8		
D.43	Reinvested earnings on foreign direct investment	0		
B.5g	Balance of primary incomes, gross			254
B.5n	Balance of primary incomes, net			97
		B.4g	Entrepreneurial income, gross	301
		B.4n	Entrepreneurial income, net	144

II.2: Secondary distribution of income account

Uses		Resources		
Current transfers		B.5g	Balance of primary incomes, gross	254
D.5	Current taxes on income, wealth, etc.	B.5n	Balance of primary incomes, net	97
D.51	Taxes on income			
D.59	Other current taxes		Current transfers	72
		D.61	Net social contributions	66
D.62	Social benefits other than social transfers in kind	D.611	Employers' actual social contributions	31
D.622	Other social insurance benefits	D.6111	Employers' actual pension contributions	27
D.6221	Other social insurance pension benefits	D.6112	Employers' actual non-pension contributions	4
D.6222	Other social insurance non-pension benefits	D.612	Employers' imputed social contributions	12
		D.6121	Employers' imputed pension contributions	12
D.7	Other current transfers	D.6122	Employers' imputed non-pension contributions	0
D.71	Net non-life insurance premiums	D.613	Households' actual social contributions	25
D.711	Net non-life direct insurance premiums	D.6131	Households' actual pension contributions	19
D.75	Miscellaneous current transfers	D.6132	Households' actual non-pension contributions	6
D.751	Current transfers to NPISHs	D.613C	Social insurance scheme service charges	2
D.759	Other miscellaneous current transfers			
		D.7	Other current transfers	6
		D.72	Non-life insurance claims	6
		D.721	Non-life direct insurance claims	6
		D.75	Miscellaneous current transfers	0
B.6g	Disposable income, gross			
B.6n	Disposable income, net			

II.4: Use of income account

II.4.1: Use of disposable income account

Uses			Resources		
			B.6g	Disposable income, gross	228
D.8	Adjustment for the change in pension entitlements	0	B.6n	Disposable income, net	71
B.8g	Saving, gross	228			
B.8n	Saving, net	71			

III: Accumulation accounts

III.1: Capital account

III.1.1: Change in net worth due to saving and capital transfers account

Changes in assets			Changes in liabilities and net worth		
B.101	Changes in net worth due to saving and capital transfers	88	B.8n	Saving, net	71
			D.9r	Capital transfers, receivable	33
			D.92r	Investment grants, receivable	23
			D.99r	Other capital transfers, receivable	10
			D.9p	Capital transfers, payable	- 16
			D.91p	Capital taxes, payable	0
			D.99p	Other capital transfers, payable	- 16

III.1.2: Acquisition of non-financial assets account

Changes in assets			Changes in liabilities and net worth		
P.5g	Gross capital formation	308	B.101	Changes in net worth due to saving and capital transfers	88
P.5n	Net capital formation	151			
P.51g	Gross fixed capital formation	280			
P.511	Acquisitions less disposals of fixed assets	263			
P.5111	Acquisitions of new fixed assets	262			
P.5112	Acquisitions of existing fixed assets	5			
P.5113	Disposal of existing fixed assets	- 4			
P.512	Costs of ownership transfer on non-produced assets	17			

Changes in assets			Changes in liabilities and net worth		
P.51c	Consumption of fixed capital	- 157			
P.52	Changes in inventories	26			
P.53	Acquisitions less disposals of valuables	2			
NP	Acquisitions less disposals of non-produced assets	- 7			
NP.1	Acquisitions less disposals of natural resources	- 6			
NP.2	Acquisitions less disposals of contracts, leases and licences	- 1			
NP.3	Purchases less sales of goodwill and marketing assets	0			
B.9	<i>Net lending (+)/net borrowing (-)</i>	- 56			

III.2: Financial account

Change in assets			Change in liabilities and net worth		
			B.9	<i>Net lending (+)/net borrowing (-)</i>	- 56
F	Net acquisition of financial assets	83	F	Net incurrence of liabilities	139
F.2	Currency and deposits	39	F.2	Currency and deposits	
F.21	Currency	5	F.21	Currency	
F.22	Transferable deposits	30	F.22	Transferable deposits	
F.229	Other transferable deposits	30	F.229	Other transferable deposits	
F.29	Other deposits	4	F.29	Other deposits	
F.3	Debt securities	7	F.3	Debt securities	6
F.31	Short-term	10	F.31	Short-term	2
F.32	Long-term	- 3	F.32	Long-term	4
F.4	Loans	19	F.4	Loans	21
F.41	Short-term	14	F.41	Short-term	4
F.42	Long-term	5	F.42	Long-term	17
F.5	Equity and investment fund shares	10	F.5	Equity and investment fund shares	83
F.51	Equity	10	F.51	Equity	83
F.511	Listed shares	5	F.511	Listed shares	77
F.512	Unlisted shares	3	F.512	Unlisted shares	3
F.519	Other equity	2	F.519	Other equity	3

Change in assets			Change in liabilities and net worth		
F.52	Investment fund shares/units	0	F.52	Investment fund shares/units	
F.521	Money market fund shares/units	0	F.521	Money market fund shares/units	
F.522	Non-MMF investment fund shares/units	0	F.522	Non-MMF investment fund shares/units	
F.6	Insurance, pension and standardised guarantee schemes	1	F.6	Insurance, pension and standardised guarantee schemes	
F.61	Non-life insurance technical reserves	1	F.61	Non-life insurance technical reserves	
F.62	Life insurance and annuity entitlements	0	F.62	Life insurance and annuity entitlements	
F.66	Provisions for calls under standardised guarantees	0	F.66	Provisions for calls under standardised guarantees	
F.7	Financial derivatives and employee stock options	3	F.7	Financial derivatives and employee stock options	3
F.71	Financial derivatives	3	F.71	Financial derivatives	2
F.711	Options	1	F.711	Options	2
F.712	Forwards	2	F.712	Forwards	0
F.72	Employee stock options	0	F.72	Employee stock options	1
F.8	Other accounts receivable/payable	4	F.8	Other accounts receivable/payable	26
F.81	Trade credits and advances	3	F.81	Trade credits and advances	6
F.89	Other accounts receivable/payable, excluding trade credits and advances	1	F.89	Other accounts receivable/payable, excluding trade credits and advances	20

III.3: Other changes in assets accounts

III.3.1: Other changes in volume of assets account

Changes in assets			Changes in liabilities and net worth		
K.1	Economic appearance of assets	26	K.5	Other changes in volume n.e.c.	0
AN.1	Produced non-financial assets	0	AN.1	Produced assets	
AN.2	Non-produced non-financial assets	26	AN.2	Non-produced non-financial assets	
AN.21	Natural resources	22	AF	Financial assets/liabilities	0
AN.22	Contracts, leases and licences	4	K.6	Changes in classification	0
AN.23	Purchases less sales of goodwill and marketing assets	0	K.61	Changes in sector classification and structure	0

Changes in assets			Changes in liabilities and net worth		
K.2	Economic disappearance of non-produced assets	- 9	AN.1	Produced non-financial assets	
K.21	Depletion of natural resources	- 6	AN.2	Non-produced non-financial assets	
AN.21	Natural resources	- 6	AF	Financial assets/liabilities	0
K.22	Other economic disappearance of non-produced assets	- 3	K.62	Changes in classification of assets and liabilities	0
AN.21	Natural resources	0	AN.1	Produced non-financial assets	
AN.22	Contracts, leases and licences	- 1	AN.2	Non-produced non-financial assets	
AN.23	Purchases less sales of goodwill and marketing assets	- 2	AF	Financial assets/liabilities	0
K.3	Catastrophic losses	- 5	Total other changes in volume 0		
AN.1	Produced non-financial assets	- 5	AN.1	Produced non-financial assets	
AN.2	Non-produced non-financial assets	0	AN.11	Fixed assets	
AF	Financial assets/liabilities	0	AN.12	Inventories	
K.4	Uncompensated seizures	- 5	AN.13	Valuables	
AN.1	Produced non-financial assets	- 1	AN.2	Non-produced non-financial assets	
AN.2	Non-produced non-financial assets	- 4	AN.21	Natural resources	
AF	Financial assets	0	AN.22	Contracts, leases and licences	
K.5	Other changes in volume n.e.c.	1	AN.23	Purchases less sales of goodwill and marketing assets	
AN.1	Produced non-financial assets	1	AF	Financial assets	0
AN.2	Non-produced non-financial assets	0	AF.1	Monetary gold and SDRs	
AF	Financial assets/liabilities	0	AF.2	Currency and deposits	
K.6	Changes in classification	6	AF.3	Debt securities	
K.61	Changes in sector classification and structure	6	AF.4	Loans	
AN.1	Produced non-financial assets	3	AF.5	Equity and investment fund shares	
AN.2	Non-produced non-financial assets	1	AF.6	Insurance pension and standardised guarantee schemes	

Changes in assets			Changes in liabilities and net worth	
AF	Financial assets/liabilities	2	AF.7	Financial derivatives and employee stock options
K.62	Changes in classification of assets and liabilities	0	AF.8	Other accounts receivable/payable
AN.1	Produced non-financial assets	0		
AN.2	Non-produced non-financial assets	0		
AF	Financial assets/liabilities	0		
Total other changes in volume		14		
AN.1	Produced non-financial assets	- 2		
AN.11	Fixed assets	1		
AN.12	Inventories	- 3		
AN.13	Valuables	0		
AN.2	Non-produced non-financial assets	14		
AN.21	Natural resources	10		
AN.22	Contracts, leases and licences	4		
AN.23	Purchases less sales of goodwill and marketing assets	0		
AF	Financial assets	2		
AF.1	Monetary gold and SDRs	0		
AF.2	Currency and deposits	0		
AF.3	Debt securities	0		
AF.4	Loans	0		
AF.5	Equity and investment fund shares	2		
AF.6	Insurance pension and standardised guarantee schemes			
AF.7	Financial derivatives and employee stock options	0		
AF.8	Other accounts receivable/payable	0		
			B.102	<i>Changes in net worth due to other changes in volume of assets</i>
				14

III.3.2: Revaluation account

Changes in assets			Changes in liabilities and net worth		
K.7	Nominal holding gains (+)/losses (-)		K.7	Nominal holding gains (-)/losses (+)	
AN	Non-financial assets	144	AF	Liabilities	18
AN.1	Produced non-financial assets	63	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	58	AF.2	Currency and deposits	
AN.12	Inventories	4	AF.3	Debt securities	1
AN.13	Valuables	1	AF.4	Loans	
AN.2	Non-produced non-financial assets	81	AF.5	Equity and investment fund shares	17
AN.21	Natural resources	80	AF.6	Insurance, pension and standardised guarantee schemes	
AN.22	Contracts, leases and licences	1	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	0
AF	Financial assets	8			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits				
AF.3	Debt securities	3			
AF.4	Loans				
AF.5	Equity and investment fund shares	5			
AF.6	Insurance, pension and standardised guarantee schemes				
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	0			
			B.103	<i>Changes in net worth due to nominal holding gains/losses</i>	134

III.3.2.1: Neutral holding gains/losses account

Changes in assets			Changes in liabilities and net worth		
K.71	Neutral holding gains (+)/losses (-)		K.71	Neutral holding gains (-)/losses (+)	
AN	Non-financial assets	101	AF	Liabilities	37
AN.1	Produced non-financial assets	60	AF.1	Monetary gold and SDRs	

Changes in assets			Changes in liabilities and net worth		
AN.11	Fixed assets	58	AF.2	Currency and deposits	1
AN.12	Inventories	1	AF.3	Debt securities	1
AN.13	Valuables	1	AF.4	Loans	18
AN.2	Non-produced non-financial assets	41	AF.5	Equity and investment fund shares	14
AN.21	Natural resources	40	AF.6	Insurance, pension and standardised guarantee schemes	
AN.22	Contracts, leases and licences	1	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	3
AF	Financial assets	18			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits	8			
AF.3	Debt securities	2			
AF.4	Loans	1			
AF.5	Equity and investment fund shares	3			
AF.6	Insurance, pension and standardised guarantee schemes	1			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	3			
			B.103	<i>Changes in net worth due to neutral holding gains/losses</i>	82

III.3.2.2: Real holding gains/losses account

Changes in assets			Changes in liabilities and net worth		
K.72	Real holding gains (+)/losses (-)		K.72	Real holding gains (-)/losses (+)	
AN	Non-financial assets	43	AF	Liabilities	- 19
AN.1	Produced non-financial assets	3	AF.1	Monetary gold and SDRs	0
AN.11	Fixed assets	0	AF.2	Currency and deposits	- 1
AN.12	Inventories	3	AF.3	Debt securities	0
AN.13	Valuables	0	AF.4	Loans	- 18
AN.2	Non-produced non-financial assets	40	AF.5	Equity and investment fund shares	3

Changes in assets			Changes in liabilities and net worth		
AN.21	Natural resources	40	AF.6	Insurance, pension and standardised guarantee schemes	
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	- 3
AF	Financial assets	- 10			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits	- 8			
AF.3	Debt securities	1			
AF.4	Loans	- 1			
AF.5	Equity and investment fund shares	2			
AF.6	Insurance, pension and standardised guarantee schemes	- 1			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	- 3			
			B.1032	<i>Changes in net worth due to real holding gains/losses</i>	52

IV: Balance sheets

IV.1: Opening balance sheet

Assets			Liabilities and net worth		
AN	Non-financial assets	2 151	AF	Liabilities	3 221
AN.1	Produced non-financial assets	1 274	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	1 226	AF.2	Currency and deposits	40
AN.12	Inventories	43	AF.3	Debt securities	44
AN.13	Valuables	5	AF.4	Loans	897
AN.2	Non-produced non-financial assets	877	AF.5	Equity and investment fund shares	1 987
AN.21	Natural resources	864	AF.6	Insurance, pension and standardised guarantee schemes	12
AN.22	Contracts, leases and licences	13	AF.7	Financial derivatives and employee stock options	4
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	237
AF	Financial assets	982			
AF.1	Monetary gold and SDRs				

Assets			Liabilities and net worth		
AF.2	Currency and deposits	382			
AF.3	Debt securities	90			
AF.4	Loans	50			
AF.5	Equity and investment fund shares	280			
AF.6	Insurance, pension and standardised guarantee schemes	25			
AF.7	Financial derivatives and employee stock options	5			
AF.8	Other accounts receivable/payable	150			
			B.90	Net worth	- 88

IV.2: Changes in balance sheet

Assets			Liabilities and net worth		
Total changes in assets			Total changes in liabilities		
AN	Non-financial assets	301	AF	Liabilities	157
AN.1	Produced non-financial assets	195	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	165	AF.2	Currency and deposits	0
AN.12	Inventories	27	AF.3	Debt securities	7
AN.13	Valuables	3	AF.4	Loans	21
AN.2	Non-produced non-financial assets	106	AF.5	Equity and investment fund shares	100
AN.21	Natural resources	101	AF.6	Insurance, pension and standardised guarantee schemes	
AN.22	Contracts, leases and licences	5	AF.7	Financial derivatives and employee stock options	3
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	26
AF	Financial assets	93			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits	39			
AF.3	Debt securities	10			
AF.4	Loans	19			
AF.5	Equity and investment fund shares	17			
AF.6	Insurance, pension and standardised guarantee schemes	1			
AF.7	Financial derivatives and employee stock options	3			
AF.8	Other accounts receivable/payable	4			

Assets		Liabilities and net worth	
		B.10	<i>Changes in net worth</i> 237
		B.101	Changes in net worth due to saving and capital transfers 88
		B.102	Changes in net worth due to other changes in volume of assets 14
		B.103	Changes in net worth due to nominal holding gains and losses 134
		B.1031	Changes in net worth due to neutral holding gains and losses 82
		B.1032	Changes in net worth due to real holding gains and losses 52

IV: Balance sheets*IV.3: Closing balance sheet*

Assets		Liabilities and net worth	
AN	Non-financial assets	2 452	
AN.1	Produced non-financial assets	1 469	
AN.11	Fixed assets	1 391	
AN.12	Inventories	70	
AN.13	Valuables	8	
AN.2	Non-produced non-financial assets	983	
AN.21	Natural resources	965	
AN.22	Contracts, leases and licences	18	
AN.23	Purchases less sales of goodwill and marketing assets	0	
AF	Financial assets	1 075	
AF.1	Monetary gold and SDRs		
AF.2	Currency and deposits	421	
AF.3	Debt securities	100	
AF.4	Loans	69	
AF.5	Equity and investment fund shares	297	
AF.6	Insurance, pension and standardised guarantee schemes	26	
AF.7	Financial derivatives and employee stock options	8	
AF.8	Other accounts receivable/payable	154	
		B.90	<i>Net worth</i> 149

Table 24.4 — Full sequence of accounts for financial corporations

I: Production account

Uses			Resources		
P.2	Intermediate consumption	52	P.1	Output	146
			P.11	Market output	146
			P.12	Output for own final use	0
B.1g	<i>Value added, gross</i>	94			
P.51c	Consumption of fixed capital	12			
B.1n	<i>Value added, net</i>	82			

II: Distribution and use of income accounts

II.1: Primary distribution of income account

II.1.1: Generation of income account

Uses			Resources		
D.1	Compensation of employees	44	B.1g	<i>Value added, gross</i>	94
D.11	Wages and salaries	29	B.1n	<i>Value added, net</i>	82
D.12	Employers' social contributions	5			
D.121	Employers' actual social contributions	4			
D.1211	Employers' actual pension contributions	4			
D.1212	Employers' actual non-pension contributions	0			
D.122	Employers' imputed social contributions	1			
D.1221	Employers' imputed pension contributions	1			
D.1222	Employers' imputed non-pension contributions	0			
D.29	Other taxes on production	4			
D.39	Other subsidies on production	0			
B.2g	<i>Operating surplus, gross</i>	46			
P.51c1	Consumption of fixed capital on gross operating surplus	12			
B.2n	<i>Operating surplus, net</i>	34			

II.1.2: Allocation of primary income account

Uses			Resources		
D.4	Property income	168	B.2g	<i>Operating surplus, gross</i>	46
D.41	Interest	106	B.2n	<i>Operating surplus, net</i>	34
D.42	Distributed income of corporations	15			
D.421	Dividends	15	D.4	Property income	149
D.422	Withdrawals from income of quasi-corporations	0	D.41	Interest	106
D.43	Reinvested earnings on foreign direct investment	0	D.42	Distributed income of corporations	25
D.44	Other investment income	47	D.421	Dividends	25
D.441	Investment income attributable to insurance policy holders	25	D.422	Withdrawals from income of quasi-corporations	0
D.442	Investment income payable on pension entitlements	8	D.43	Reinvested earnings on foreign direct investment	7
D.443	Investment income attributable to collective investment fund shareholders	14	D.44	Other investment income	8
D.4431	Dividends attributable to collective investment fund shareholders	6	D.441	Investment income attributable to insurance policy holders	0
D.4432	Retained earnings attributable to collective investment fund shareholders	8	D.443	Investment income attributable to collective investment fund shareholders	8
D.45	Rent	0	D.4431	Dividends attributable to collective investment fund shareholders	3
B.5g	<i>Balance of primary incomes, gross</i>	27	D.4432	Retained earnings attributable to collective investment fund shareholders	5
B.5n	<i>Balance of primary incomes, net</i>	15	D.45	Rent	3

II.1.2.1: Entrepreneurial income account

Uses			Resources		
D.4	Property income	153	B.2g	<i>Operating surplus, gross</i>	46
D.41	Interest	106	B.2n	<i>Operating surplus, net</i>	34
D.44	Other investment income	47			
D.441	Investment income attributable to insurance policy holders	25	D.4	Property income	149
D.442	Investment income payable on pension entitlements	8	D.41	Interest	106
D.443	Investment income attributable to collective investment fund shareholders	14	D.42	Distributed income of corporations	25
D.45	Rent	0	D.421	Dividends	25
			D.422	Withdrawals from income of quasi-corporations	0
			D.43	Reinvested earnings on foreign direct investment	7
			D.44	Other investment income	8
			D.441	Investment income attributable to insurance policy holders	0
			D.442	Investment income payable on pension entitlements	
			D.443	Investment income attributable to collective investment fund shareholders	8
			D.45	Rent	3
B.4g	<i>Entrepreneurial income, gross</i>	42			
B.4n	<i>Entrepreneurial income, net</i>	30			

II.1.2.2: Allocation of other primary income account

Uses			Resources		
D.4	Property income	15	B.4g	<i>Entrepreneurial income, gross</i>	42
D.42	Distributed income of corporations	15	B.4n	<i>Entrepreneurial income, net</i>	30
D.421	Dividends	15			
D.422	Withdrawals from income of quasi-corporations	0			
D.43	Reinvested earnings on foreign direct investment	0			
B.5g	<i>Balance of primary incomes, gross</i>	27			
B.5n	<i>Balance of primary incomes, net</i>	15			

II.2: Secondary distribution of income account

Uses			Resources		
	Current transfers	277	B.5g	Balance of primary incomes, gross	27
D.5	Current taxes on income, wealth, etc.	10	B.5n	Balance of primary incomes, net	15
D.51	Taxes on income	7			
D.59	Other current taxes	3		Current transfers	275
D.62	Social benefits other than social transfers in kind	205	D.61	Net social contributions	212
D.622	Other social insurance benefits	205	D.611	Employers' actual social contributions	109
D.6221	Other social insurance pension benefits	193	D.6111	Employers' actual pension contributions	104
D.6222	Other social insurance non-pension benefits	12	D.6112	Employers' actual non-pension contributions	5
D.7	Other current transfers	62	D.612	Employers' imputed social contributions	2
D.71	Net non-life insurance premiums	13	D.6121	Employers' imputed pension contributions	1
D.711	Net non-life direct insurance premiums	0	D.6122	Employers' imputed non-pension contributions	1
D.712	Net non-life reinsurance premiums	13	D.613	Households' actual social contributions	94
D.72	Non-life insurance claims	48	D.6131	Households' actual pension contributions	90
D.721	Non-life direct insurance claims	45	D.6132	Households' actual non-pension contributions	4
D.722	Non-life reinsurance claims	3	D.614	Households' social contribution supplements	10
D.75	Miscellaneous current transfers	1	D.6141	Households' pension contribution supplements	8
			D.6142	Households' non-pension contribution supplements	2
			D.61SC	Social insurance scheme service charges	3

Uses			Resources		
D.751	Current transfers to NPISHs	1			
D.759	Other miscellaneous current transfers	0	D.7	Other current transfers	62
			D.71	Net non-life insurance premiums	47
			D.711	Net non-life direct insurance premiums	44
			D.712	Net non-life reinsurance premiums	3
			D.72	Non-life insurance claims	15
			D.722	Non-life reinsurance claims	15
			D.75	Miscellaneous current transfers	0
B.6g	<i>Disposable income, gross</i>	25			
B.6n	<i>Disposable income, net</i>	13			

II.4: Use of income account

II.4.1: Use of disposable income account

Uses			Resources		
			B.6g	<i>Disposable income, gross</i>	25
D.8	Adjustment for the change in pension entitlements	11	B.6n	<i>Disposable income, net</i>	13
B.8g	<i>Saving, gross</i>	14			
B.8n	<i>Saving, net</i>	2			

III: Accumulation accounts

III.1: Capital account

III.1.1: Change in net worth due to saving and capital transfers account

Changes in assets			Changes in liabilities and net worth		
B.101	<i>Changes in net worth due to saving and capital transfers</i>	- 5	B.8n	<i>Saving, net</i>	2
			D.9r	Capital transfers, receivable	0
			D.92r	Investment grants, receivable	0
			D.99r	Other capital transfers, receivable	
			D.9p	Capital transfers, payable	- 7
			D.91p	Capital taxes, payable	0
			D.99p	Other capital transfers, payable	- 7

III.1.2: Acquisition of non-financial assets account

Changes in assets			Changes in liabilities and net worth		
P.5g	Gross capital formation	8	B.101	<i>Changes in net worth due to saving and capital transfers</i>	- 5
P.5n	Net capital formation	- 4			
P.51g	Gross fixed capital formation	8			
P.511	Acquisitions less disposals of fixed assets	8			
P.5111	Acquisitions of new fixed assets	8			
P.5112	Acquisitions of existing fixed assets	0			
P.5113	Disposal of existing fixed assets	0			
P.512	Costs of ownership transfer on non-produced assets	0			
P.51c	Consumption of fixed capital	- 12			
P.52	Changes in inventories	0			
P.53	Acquisitions less disposals of valuables	0			
NP	Acquisitions less disposals of non-produced assets	0			
NP.1	Acquisitions less disposals of natural resources	0			
NP.2	Acquisitions less disposals of contracts, leases and licences	0			
NP.3	Purchases less sales of goodwill and marketing assets	0			
B.9	<i>Net lending (+)/net borrowing (-)</i>	- 1			

III.2: Financial account

Changes in assets			Changes in liabilities and net worth		
			B.9	<i>Net lending (+)/net borrowing (-)</i>	- 1
F	Net acquisition of financial assets	172	F	Net incurrence of liabilities	173
F.1	Monetary gold and SDRs	- 1	F.1	Monetary gold and SDRs	0
F.11	Monetary gold	- 1	F.11	Monetary gold	0
F.12	SDRs	0	F.12	SDRs	0
F.2	Currency and deposits	10	F.2	Currency and deposits	65

Changes in assets			Changes in liabilities and net worth		
F.21	Currency	15	F.21	Currency	
F.22	Transferable deposits	- 5	F.22	Transferable deposits	26
F.221	Inter-bank positions	- 5	F.221	Inter-bank positions	- 5
F.229	Other transferable deposits	0	F.229	Other transferable deposits	31
F.29	Other deposits	0	F.29	Other deposits	39
F.3	Debt securities	66	F.3	Debt securities	30
F.31	Short-term	13	F.31	Short-term	18
F.32	Long-term	53	F.32	Long-term	12
F.4	Loans	53	F.4	Loans	0
F.41	Short-term	4	F.41	Short-term	0
F.42	Long-term	49	F.42	Long-term	0
F.5	Equity and investment fund shares	28	F.5	Equity and investment fund shares	22
F.51	Equity	25	F.51	Equity	11
F.511	Listed shares	23	F.511	Listed shares	7
F.512	Unlisted shares	1	F.512	Unlisted shares	4
F.519	Other equity	1	F.519	Other equity	0
F.52	Investment fund shares/ units	3	F.52	Investment fund shares/ units	11
F.521	Money market fund shares/ units	2	F.521	Money market fund shares/units	5
F.522	Non-MMF investment fund shares/units	1	F.522	Non-MMF investment fund shares/units	6
F.6	Insurance, pension and standardised guarantee schemes	7	F.6	Insurance, pension and standardised guarantee schemes	48
F.61	Non-life insurance technical reserves	2	F.61	Non-life insurance technical reserves	7
F.62	Life insurance and annuity entitlements	0	F.62	Life insurance and annuity entitlements	22
F.63	Pension entitlements		F.63	Pension entitlements	11
F.64	Claim of pension fund on pension managers	3	F.64	Claim of pension fund on pension managers	3
F.65	Entitlements to non- pension benefits		F.65	Entitlements to non- pension benefits	2
F.66	Provisions for calls under standardised guarantees	2	F.66	Provisions for calls under standardised guarantees	3

Changes in assets			Changes in liabilities and net worth		
F.7	Financial derivatives and employee stock options	8	F.7	Financial derivatives and employee stock options	8
F.71	Financial derivatives	8	F.71	Financial derivatives	7
F.711	Options	3	F.711	Options	2
F.712	Forwards	5	F.712	Forwards	5
F.72	Employee stock options	0	F.72	Employee stock options	1
F.8	Other accounts receivable/payable	1	F.8	Other accounts receivable/payable	0
F.81	Trade credits and advances		F.81	Trade credits and advances	0
F.89	Other accounts receivable/payable, excluding trade credits and advances	1	F.89	Other accounts receivable/payable, excluding trade credits and advances	0

III.3: Other changes in assets accounts

III.3.1: Other changes in volume of assets account

Changes in assets			Changes in liabilities and net worth		
K.1	Economic appearance of assets	0	K.5	Other changes in volume n.e.c.	0
AN.1	Produced non-financial assets	0	AN.1	Produced non-financial assets	0
AN.2	Non-produced non-financial assets	0	AN.2	Non-produced non-financial assets	0
AN.21	Natural resources	0	AF	Financial assets/liabilities	0
AN.22	Contracts, leases and licences	0	K.6	Changes in classification	0
AN.23	Purchases less sales of goodwill and marketing assets	0	K.61	Changes in sector classification and structure	0
K.2	Economic disappearance of non-produced assets	0	AN.1	Produced non-financial assets	0
K.21	Depletion of natural resources	0	AN.2	Non-produced non-financial assets	0
AN.21	Natural resources	0	AF	Financial assets/liabilities	0
K.22	Other economic disappearance of non-produced assets	0	K.62	Changes in classification of assets and liabilities	0
AN.21	Natural resources	0	AN.1	Produced non-financial assets	0
AN.22	Contracts, leases and licences	0	AN.2	Non-produced non-financial assets	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF	Financial assets/liabilities	0

Changes in assets			Changes in liabilities and net worth		
K.3	Catastrophic losses	0	Total other changes in volume		0
AN.1	Produced non-financial assets	0	AN.1	Produced non-financial assets	
AN.2	Non-produced non-financial assets	0	AN.11	Fixed assets	
AF	Financial assets/liabilities	0	AN.12	Inventories	
K.4	Uncompensated seizures	0	AN.13	Valuables	
AN.1	Produced non-financial assets	0	AN.2	Non-produced non-financial assets	
AN.2	Non-produced non-financial assets	0	AN.21	Natural resources	
AF	Financial assets	0	AN.22	Contracts, leases and licences	
K.5	Other changes in volume n.e.c.	1	AN.23	Purchases less sales of goodwill and marketing assets	
AN.1	Produced non-financial assets	0	AF	Financial assets	0
AN.2	Non-produced non-financial assets	0	AF.1	Monetary gold and SDRs	
AF	Financial assets/liabilities	1	AF.2	Currency and deposits	
K.6	Changes in classification	- 2	AF.3	Debt securities	
K.61	Changes in sector classification and structure	0	AF.4	Loans	
AN.1	Produced non-financial assets	0	AF.5	Equity and investment fund shares	
AN.2	Non-produced non-financial assets	0	AF.6	Insurance pension and standardised guarantee schemes	
AF	Financial assets/liabilities	0	AF.7	Financial derivatives and employee stock options	
K.62	Changes in classification of assets and liabilities	- 2	AF.8	Other accounts receivable/payable	
AN.1	Produced non-financial assets	- 2			
AN.2	Non-produced non-financial assets	0			
AF	Financial assets/liabilities	0			
Total other changes in volume		- 1			
AN.1	Produced non-financial assets	- 2			
AN.11	Fixed assets	0			

Changes in assets			Changes in liabilities and net worth		
AN.12	Inventories	0			
AN.13	Valuables	- 2			
AN.2	Non-produced non-financial assets	0			
AN.21	Natural resources	- 2			
AN.22	Contracts, leases and licences	0			
AN.23	Purchases less sales of goodwill and marketing assets	0			
AF	Financial assets	1			
AF.1	Monetary gold and SDRs	0			
AF.2	Currency and deposits	0			
AF.3	Debt securities	0			
AF.4	Loans	0			
AF.5	Equity and investment fund shares	0			
AF.6	Insurance pension and standardised guarantee schemes	1			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	0			
			B.102	<i>Changes in net worth due to other changes in volume of assets</i>	- 1

III.3.2: Revaluation account

Changes in assets			Changes in liabilities and net worth		
K.7	Nominal holding gains (+)/losses (-)		K.7	Nominal holding gains (-)/losses (+)	
AN	Non-financial assets	4	AF	Liabilities	51
AN.1	Produced non-financial assets	2	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	2	AF.2	Currency and deposits	
AN.12	Inventories	0	AF.3	Debt securities	34
AN.13	Valuables	0	AF.4	Loans	
AN.2	Non-produced non-financial assets	2	AF.5	Equity and investment fund shares	17
AN.21	Natural resources	1	AF.6	Insurance, pension and standardised guarantee schemes	

Changes in assets			Changes in liabilities and net worth		
AN.22	Contracts, leases and licences	1	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	0
AF	Financial assets	57			
AF.1	Monetary gold and SDRs	11			
AF.2	Currency and deposits				
AF.3	Debt securities	30			
AF.4	Loans	0			
AF.5	Equity and investment fund shares	16			
AF.6	Insurance, pension and standardised guarantee schemes	0			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	0			
			B.103	<i>Changes in net worth due to nominal holding gains/losses</i>	10

III.3.2.1: Neutral holding gains/losses account

Changes in assets			Changes in liabilities and net worth		
K.71	Neutral holding gains (+)/losses (-)		K.71	Neutral holding gains (-)/losses (+)	
AN	Non-financial assets	3	AF	Liabilities	68
AN.1	Produced non-financial assets	2	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	2	AF.2	Currency and deposits	26
AN.12	Inventories	0	AF.3	Debt securities	21
AN.13	Valuables	0	AF.4	Loans	0
AN.2	Non-produced non-financial assets	1	AF.5	Equity and investment fund shares	14
AN.21	Natural resources	1	AF.6	Insurance, pension and standardised guarantee schemes	7
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	0

Changes in assets			Changes in liabilities and net worth		
AF	Financial assets	71			
AF.1	Monetary gold and SDRs	14			
AF.2	Currency and deposits	0			
AF.3	Debt securities	18			
AF.4	Loans	24			
AF.5	Equity and investment fund shares	14			
AF.6	Insurance, pension and standardised guarantee schemes	1			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/ payable	0			
			B.103	<i>Changes in net worth due to neutral holding gains/losses</i>	6

III.3.2.2: Real holding gains/losses account

Changes in assets			Changes in liabilities and net worth		
K.72	Real holding gains (+)/losses (-)		K.72	Real holding gains (-)/losses (+)	
AN	Non-financial assets	1	AF	Liabilities	- 17
AN.1	Produced non-financial assets	0	AF.1	Monetary gold and SDRs	0
AN.11	Fixed assets	0	AF.2	Currency and deposits	- 26
AN.12	Inventories	0	AF.3	Debt securities	13
AN.13	Valuables	0	AF.4	Loans	0
AN.2	Non-produced non-financial assets	1	AF.5	Equity and investment fund shares	3
AN.21	Natural resources	0	AF.6	Insurance, pension and standardised guarantee schemes	- 7
AN.22	Contracts, leases and licences	1	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/ payable	0
AF	Financial assets	- 14			
AF.1	Monetary gold and SDRs	- 3			
AF.2	Currency and deposits	0			
AF.3	Debt securities	12			

Changes in assets			Changes in liabilities and net worth		
AF.4	Loans	- 24			
AF.5	Equity and investment fund shares	2			
AF.6	Insurance, pension and standardised guarantee schemes	- 1			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/ payable	0			
			B.1032	<i>Changes in net worth due to real holding gains/losses</i>	4

IV: Balance sheets

IV.1: Opening balance sheet

Assets			Liabilities and net worth		
AN	Non-financial assets	93	AF	Liabilities	3 544
AN.1	Produced non-financial assets	67	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	52	AF.2	Currency and deposits	1 281
AN.12	Inventories	0	AF.3	Debt securities	1 053
AN.13	Valuables	15	AF.4	Loans	
AN.2	Non-produced non-financial assets	26	AF.5	Equity and investment fund shares	765
AN.21	Natural resources	23	AF.6	Insurance, pension and standardised guarantee schemes	435
AN.22	Contracts, leases and licences	3	AF.7	Financial derivatives and employee stock options	10
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	0
AF	Financial assets	3 421			
AF.1	Monetary gold and SDRs	690			
AF.2	Currency and deposits				
AF.3	Debt securities	950			
AF.4	Loans	1 187			
AF.5	Equity and investment fund shares	551			
AF.6	Insurance, pension and standardised guarantee schemes	30			
AF.7	Financial derivatives and employee stock options	13			
AF.8	Other accounts receivable/payable	0			
			B.90	Net worth	- 30

IV.2: Changes in balance sheet

Assets			Liabilities and net worth		
Total changes in assets			Total changes in liabilities		
AN	Non-financial assets	- 4	AF	Liabilities	224
AN.1	Produced non-financial assets	- 4	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	- 2	AF.2	Currency and deposits	65

Assets			Liabilities and net worth		
AN.12	Inventories	0	AF.3	Debt securities	64
AN.13	Valuables	- 2	AF.4	Loans	0
AN.2	Non-produced non-financial assets	0	AF.5	Equity and investment fund shares	39
AN.21	Natural resources	- 1	AF.6	Insurance, pension and standardised guarantee schemes	48
AN.22	Contracts, leases and licences	1	AF.7	Financial derivatives and employee stock options	8
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/ payable	0
AF	Financial assets	230			
AF.1	Monetary gold and SDRs	10			
AF.2	Currency and deposits	10			
AF.3	Debt securities	96			
AF.4	Loans	53			
AF.5	Equity and investment fund shares	44			
AF.6	Insurance, pension and standardised guarantee schemes	8			
AF.7	Financial derivatives and employee stock options	8			
AF.8	Other accounts receivable/ payable	1			
			B.10	<i>Changes in net worth</i>	2
			B.101	Changes in net worth due to saving and capital transfers	- 5
			B.102	Changes in net worth due to other changes in volume of assets	- 1
			B.103	Changes in net worth due to nominal holding gains and losses	10
			B.1031	Changes in net worth due to neutral holding gains and losses	6
			B.1032	Changes in net worth due to real holding gains and losses	4

IV: Balance sheets

IV.3: Closing balance sheet

Assets			Liabilities and net worth		
AN	Non-financial assets	89	AF	Liabilities	3 768
AN.1	Produced non-financial assets	63	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	50	AF.2	Currency and deposits	1 346
AN.12	Inventories	0	AF.3	Debt securities	1 117
AN.13	Valuables	13	AF.4	Loans	0
AN.2	Non-produced non-financial assets	26	AF.5	Equity and investment fund shares	804
AN.21	Natural resources	22	AF.6	Insurance, pension and standardised guarantee schemes	483
AN.22	Contracts, leases and licences	4	AF.7	Financial derivatives and employee stock options	18
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/ payable	0
AF	Financial assets	3 651			
AF.1	Monetary gold and SDRs	700			
AF.2	Currency and deposits	10			
AF.3	Debt securities	1 046			
AF.4	Loans	1 240			
AF.5	Equity and investment fund shares	595			
AF.6	Insurance, pension and standardised guarantee schemes	38			
AF.7	Financial derivatives and employee stock options	21			
AF.8	Other accounts receivable/ payable	1			
			B.90	Net worth	- 28

Table 24.5 — Full sequence of accounts for general government

I: Production account

Uses			Resources		
P.2	Intermediate consumption	222	P.1	Output	348
			P.11	Market output	0
			P.12	Output for own final use	0

Uses			Resources		
			P.13	Non-market output	348
B.1g	<i>Value added, gross</i>	126			
P.51c	Consumption of fixed capital	27			
B.1n	<i>Value added, net</i>	99			

II: Distribution and use of income accounts

II.1: Primary distribution of income account

II.1.1: Generation of income account

Uses			Resources		
D.1	Compensation of employees	98	B.1g	<i>Value added, gross</i>	126
D.11	Wages and salaries	63	B.1n	<i>Value added, net</i>	99
D.12	Employers' social contributions	55			
D.121	Employers' actual social contributions	51			
D.1211	Employers' actual pension contributions	48			
D.1212	Employers' actual non-pension contributions	3			
D.122	Employers' imputed social contributions	4			
D.1221	Employers' imputed pension contributions	4			
D.1222	Employers' imputed non-pension contributions	0			
D.29	Other taxes on production	1			
D.39	Other subsidies on production	0			
B.2g	<i>Operating surplus, gross</i>	27			
P.51c1	Consumption of fixed capital on gross operating surplus	27			
B.2n	<i>Operating surplus, net</i>	0			

II.1.2: Allocation of primary income account

Uses			Resources		
D.4	Property income	42	B.2g	<i>Operating surplus, gross</i>	27
D.41	Interest	35	B.2n	<i>Operating surplus, net</i>	0
D.45	Rent	7			
			D.2	Taxes on production and imports	235
			D.21	Taxes on products	141
			D.211	Value added type taxes (VAT)	121
			D.212	Taxes and duties on imports excluding VAT	17
			D.2121	Import duties	17
			D.2122	Taxes on imports excluding VAT and duties	0
			D.214	Taxes on products except VAT and import taxes	3
			D.29	Other taxes on production	94
			D.3	Subsidies	- 44
			D.31	Subsidies on products	- 8
			D.311	Import subsidies	0
			D.319	Other subsidies on products	- 8
			D.39	Other subsidies on production	- 36
			D.4	Property income	22
			D.41	Interest	14
			D.42	Distributed income of corporations	7
			D.421	Dividends	5
			D.422	Withdrawals from income of quasi-corporations	2
			D.43	Reinvested earnings on foreign direct investment	0
			D.44	Other investment income	1
			D.441	Investment income attributable to insurance policy holders	0
			D.442	Investment income payable on pension entitlements	

Uses			Resources		
			D.443	Investment income attributable to collective investment fund shareholders	1
			D.4431	Dividends attributable to collective investment fund shareholders	0
			D.4432	Retained earnings attributable to collective investment fund shareholders	1
			D.45	Rent	0
B.5g	Balance of primary incomes, gross	198			
B.5n	Balance of primary incomes, net	171			

II.2: Secondary distribution of income account

Uses			Resources		
	Current transfers	248	B.5g	Balance of primary incomes, gross	198
D.5	Current taxes on income, wealth, etc.	0	B.5n	Balance of primary incomes, net	171
D.51	Taxes on income	0		Current transfers	367
D.59	Other current taxes	0	D.5	Current taxes on income, wealth, etc.	213
D.62	Social benefits other than social transfers in kind	112	D.51	Taxes on income	204
D.621	Social security benefits in cash	53	D.59	Other current taxes	9
D.6211	Social security pension benefits in cash	45		Net social contributions	50
D.6212	Social security non-pension benefits in cash	8	D.61	Net social contributions	50
D.622	Other social insurance benefits	7	D.611	Employers' actual social contributions	38
D.6221	Other social insurance pension benefits	5	D.6111	Employers' actual pension contributions	35
D.6222	Other social insurance non-pension benefits	2	D.6112	Employers' actual non-pension contributions	3

Uses			Resources		
D.623	Social assistance benefits in cash	52	D.612	Employers' imputed social contributions	4
			D.6121	Employers' imputed pension contributions	4
D.7	Other current transfers	136	D.6122	Employers' imputed non-pension contributions	0
D.71	Net non-life insurance premiums	4	D.613	Households' actual social contributions	9
D.711	Net non-life direct insurance premiums	4	D.6131	Households' actual pension contributions	6
D.712	Net non-life reinsurance premiums		D.6132	Households' actual non-pension contributions	3
D.72	Non-life insurance claims				
D.721	Non-life direct insurance claims		D.7	Other current transfers	104
D.722	Non-life reinsurance claims		D.71	Net non-life insurance premiums	
D.73	Current transfers within general government	96	D.711	Net non-life direct insurance premiums	
D.74	Current international cooperation	22	D.712	Net non-life reinsurance premiums	
D.75	Miscellaneous current transfers	5	D.72	Non-life insurance claims	1
D.751	Current transfers to NPISHs	5	D.721	Non-life direct insurance claims	1
D.752	Current transfers between households		D.722	Non-life reinsurance claims	
D.759	Other miscellaneous current transfers	0	D.73	Current transfers within general government	96
D.76	VAT- and GNI-based EU own resources	9	D.74	Current international cooperation	1
			D.75	Miscellaneous current transfers	6
			D.751	Current transfers to NPISHs	
			D.752	Current transfers between households	
			D.759	Other miscellaneous current transfers	6
B.6g	<i>Disposable income, gross</i>	317			
B.6n	<i>Disposable income, net</i>	290			

II.3: *Redistribution of income in kind account*

Uses			Resources		
D.63	Social transfers in kind	184	B.6g	<i>Disposable income, gross</i>	317
D.631	Social transfers in kind — non-market production	180	B.6n	<i>Disposable income, net</i>	290
D.632	Social transfers in kind — purchased market production	4			
<hr/>			<hr/>		
B.7g	<i>Adjusted disposable income, gross</i>	133			
B.7n	<i>Adjusted disposable income, net</i>	106			

II.4: *Use of income account*II.4.1: *Use of disposable income account*

Uses			Resources		
P.3	Final consumption expenditure	352	B.6g	<i>Disposable income, gross</i>	317
P.31	Individual consumption expenditure	184	B.6n	<i>Disposable income, net</i>	290
P.32	Collective consumption expenditure	168			
<hr/>			<hr/>		
D.8	Adjustment for the change in pension entitlements	0			
<hr/>			<hr/>		
B.8g	<i>Saving, gross</i>	- 35			
B.8n	<i>Saving, net</i>	- 62			

II.4.2: *Use of adjusted disposable income account*

Uses			Resources		
P.4	Actual final consumption	168	B.7g	<i>Adjusted disposable income, gross</i>	133
P.41	Actual individual consumption		B.7n	<i>Adjusted disposable income, net</i>	106
P.42	Actual collective consumption	168			
<hr/>			<hr/>		
D.8	Adjustment for the change in pension entitlements	0			
<hr/>			<hr/>		
B.8g	<i>Saving, gross</i>	- 35			
B.8n	<i>Saving, net</i>	- 62			

III: Accumulation accounts

III.1: Capital account

III.1.1: Change in net worth due to saving and capital transfers account

Changes in assets			Changes in liabilities and net worth		
B.101	<i>Changes in net worth due to saving and capital transfers</i>	- 90	B.8n	<i>Saving, net</i>	- 62
			D.9r	Capital transfers, receivable	6
			D.91r	Capital taxes, receivable	2
			D.92r	Investment grants, receivable	0
			D.99r	Other capital transfers, receivable	4
			D.9p	Capital transfers, payable	- 34
			D.91p	Capital taxes, payable	0
			D.92p	Investment grants, payable	- 27
			D.99p	Other capital transfers, payable	- 7

III.1.2: Acquisition of non-financial assets account

Changes in assets			Changes in liabilities and net worth		
P.5g	Gross capital formation	38	B.101	<i>Changes in net worth due to saving and capital transfers</i>	- 90
P.5n	Net capital formation	11			
P.51g	Gross fixed capital formation	35			
P.511	Acquisitions less disposals of fixed assets	35			
P.5111	Acquisitions of new fixed assets	38			
P.5112	Acquisitions of existing fixed assets	0			
P.5113	Disposal of existing fixed assets	- 3			
P.512	Costs of ownership transfer on non-produced assets				
P.51c	Consumption of fixed capital	- 27			
P.52	Changes in inventories	0			
P.53	Acquisitions less disposals of valuables	3			

Changes in assets			Changes in liabilities and net worth		
NP	Acquisitions less disposals of non-produced assets	2			
NP.1	Acquisitions less disposals of natural resources	2			
NP.2	Acquisitions less disposals of contracts, leases and licences	0			
NP.3	Purchases less sales of goodwill and marketing assets				
B.9	Net lending (+)/net borrowing (-)	- 103			

III.2: Financial account

Changes in assets			Changes in liabilities and net worth		
			B.9	Net lending (+)/net borrowing (-)	- 103
F	Net acquisition of financial assets	- 10	F	Net incurrence of liabilities	93
F.1	Monetary gold and SDRs		F.1	Monetary gold and SDRs	
F.11	Monetary gold		F.11	Monetary gold	
F.12	SDRs		F.12	SDRs	
F.2	Currency and deposits	- 26	F.2	Currency and deposits	37
F.21	Currency	2	F.21	Currency	35
F.22	Transferable deposits	- 27	F.22	Transferable deposits	2
F.221	Inter-bank positions		F.221	Inter-bank positions	
F.229	Other transferable deposits	- 27	F.229	Other transferable deposits	2
F.29	Other deposits	- 1	F.29	Other deposits	0
F.3	Debt securities	4	F.3	Debt securities	38
F.31	Short-term	1	F.31	Short-term	4
F.32	Long-term	3	F.32	Long-term	34
F.4	Loans	3	F.4	Loans	9
F.41	Short-term	1	F.41	Short-term	3
F.42	Long-term	2	F.42	Long-term	6
F.5	Equity and investment fund shares	3	F.5	Equity and investment fund shares	
F.51	Equity	3	F.51	Equity	
F.511	Listed shares	1	F.511	Listed shares	
F.512	Unlisted shares	1	F.512	Unlisted shares	

Changes in assets			Changes in liabilities and net worth		
F.519	Other equity	1	F.519	Other equity	
F.52	Investment fund shares/ units	0	F.52	Investment fund shares/ units	
F.521	Money market fund shares/units	0	F.521	Money market fund shares/units	
F.522	Non-MMF investment fund shares/units	0	F.522	Non-MMF investment fund shares/units	
F.6	Insurance, pension and standardised guarantee schemes	1	F.6	Insurance, pension and standardised guarantee schemes	0
F.61	Non-life insurance technical reserves	0	F.61	Non-life insurance technical reserves	
F.62	Life insurance and annuity entitlements	0	F.62	Life insurance and annuity entitlements	
F.63	Pension entitlements		F.63	Pension entitlements	
F.64	Claim of pension fund on pension managers		F.64	Claim of pension fund on pension managers	
F.65	Entitlements to non- pension benefits		F.65	Entitlements to non- pension benefits	
F.66	Provisions for calls under standardised guarantees	1	F.66	Provisions for calls under standardised guarantees	0
F.7	Financial derivatives and employee stock options	0	F.7	Financial derivatives and employee stock options	0
F.71	Financial derivatives	0	F.71	Financial derivatives	0
F.711	Options	0	F.711	Options	0
F.712	Forwards	0	F.712	Forwards	0
F.72	Employee stock options	0	F.72	Employee stock options	0
F.8	Other accounts receivable/ payable	5	F.8	Other accounts receivable/ payable	9
F.81	Trade credits and advances	1	F.81	Trade credits and advances	6
F.89	Other accounts receivable/ payable, excluding trade credits and advances	4	F.89	Other accounts receivable/ payable, excluding trade credits and advances	3

III.3: *Other changes in assets accounts*III.3.1: *Other changes in volume of assets account*

Changes in assets			Changes in liabilities and net worth		
K.1	Economic appearance of assets	7	K.5	Other changes in volume n.e.c.	0
AN.1	Produced non-financial assets	3	AN.1	Produced non-financial assets	

Changes in assets			Changes in liabilities and net worth		
AN.2	Non-produced non-financial assets	4	AN.2	Non-produced non-financial assets	
AN.21	Natural resources	4	AF	Financial assets/liabilities	0
AN.22	Contracts, leases and licences	0	K.6	Changes in classification	2
AN.23	Purchases less sales of goodwill and marketing assets	0	K.61	Changes in sector classification and structure	2
K.2	Economic disappearance of non-produced assets	- 2	AN.1	Produced non-financial assets	0
K.21	Depletion of natural resources	- 2	AN.2	Non-produced non-financial assets	0
AN.21	Natural resources	- 2	AF	Financial assets/liabilities	2
K.22	Other economic disappearance of non-produced assets	0	K.62	Changes in classification of assets and liabilities	0
AN.21	Natural resources	0	AN.1	Produced non-financial assets	0
AN.22	Contracts, leases and licences	0	AN.2	Non-produced non-financial assets	0
AN.23	Purchases less sales of goodwill and marketing assets		AF	Financial assets/liabilities	0
K.3	Catastrophic losses	- 6		Total other changes in volume	2
AN.1	Produced non-financial assets	- 4	AN.1	Produced non-financial assets	
AN.2	Non-produced non-financial assets	- 2	AN.11	Fixed assets	
AF	Financial assets/liabilities	0	AN.12	Inventories	
K.4	Uncompensated seizures	5	AN.13	Valuables	
AN.1	Produced non-financial assets	1	AN.2	Non-produced non-financial assets	
AN.2	Non-produced non-financial assets	4	AN.21	Natural resources	
AF	Financial assets	0	AN.22	Contracts, leases and licences	
K.5	Other changes in volume n.e.c.	0	AN.23	Purchases less sales of goodwill and marketing assets	
AN.1	Produced non-financial assets	0	AF	Financial assets	2
AN.2	Non-produced non-financial assets	0	AF.1	Monetary gold and SDRs	

Changes in assets			Changes in liabilities and net worth		
AF	Financial assets/liabilities	0	AF.2	Currency and deposits	
K.6	Changes in classification	- 4	AF.3	Debt securities	
K.61	Changes in sector classification and structure	- 4	AF.4	Loans	0
AN.1	Produced non-financial assets	- 3	AF.5	Equity and investment fund shares	2
AN.2	Non-produced non-financial assets	- 1	AF.6	Insurance pension and standardised guarantee schemes	
AF	Financial assets/liabilities	0	AF.7	Financial derivatives and employee stock options	
K.62	Changes in classification of assets and liabilities	0	AF.8	Other accounts receivable/payable	
AN.1	Produced non-financial assets	0			
AN.2	Non-produced non-financial assets	0			
AF	Financial assets/liabilities	0			
	Total other changes in volume	0			
AN.1	Produced non-financial assets	- 3			
AN.11	Fixed assets	- 3			
AN.12	Inventories	0			
AN.13	Valuables	0			
AN.2	Non-produced non-financial assets	3			
AN.21	Natural resources	1			
AN.22	Contracts, leases and licences	2			
AN.23	Purchases less sales of goodwill and marketing assets				
AF	Financial assets	0			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits				
AF.3	Debt securities				
AF.4	Loans				
AF.5	Equity and investment fund shares				

Changes in assets			Changes in liabilities and net worth		
AF.6	Insurance pension and standardised guarantee schemes				
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	0			
			B.102	<i>Changes in net worth due to other changes in volume of assets</i>	- 2

III.3.2: Revaluation account

Changes in assets			Changes in liabilities and net worth		
K.7	Nominal holding gains (+)/losses(-)		K.7	Nominal holding gains(-)/losses(+)	
AN	Non-financial assets	44	AF	Liabilities	7
AN.1	Produced non-financial assets	21	AF.1	Monetary gold and SDRs	0
AN.11	Fixed assets	18	AF.2	Currency and deposits	0
AN.12	Inventories	1	AF.3	Debt securities	7
AN.13	Valuables	2	AF.4	Loans	0
AN.2	Non-produced non-financial assets	23	AF.5	Equity and investment fund shares	0
AN.21	Natural resources	23	AF.6	Insurance, pension and standardised guarantee schemes	
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	0
AF	Financial assets	1			
AF.1	Monetary gold and SDRs	1			
AF.2	Currency and deposits	0			
AF.3	Debt securities	0			
AF.4	Loans	0			
AF.5	Equity and investment fund shares	0			
AF.6	Insurance, pension and standardised guarantee schemes				
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	0			
			B.103	<i>Changes in net worth due to nominal holding gains/losses</i>	38

III.3.2.1: Neutral holding gains/losses account

Changes in assets			Changes in liabilities and net worth		
K.71	Neutral holding gains (+)/losses (-)		K.71	Neutral holding gains (-)/losses (+)	
AN	Non-financial assets	32	AF	Liabilities	13
AN.1	Produced non-financial assets	20	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	18	AF.2	Currency and deposits	2
AN.12	Inventories	1	AF.3	Debt securities	4
AN.13	Valuables	1	AF.4	Loans	7
AN.2	Non-produced non-financial assets	12	AF.5	Equity and investment fund shares	0
AN.21	Natural resources	12	AF.6	Insurance, pension and standardised guarantee schemes	
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets		AF.8	Other accounts receivable/payable	0
AF	Financial assets	8			
AF.1	Monetary gold and SDRs	2			
AF.2	Currency and deposits	3			
AF.3	Debt securities	0			
AF.4	Loans	3			
AF.5	Equity and investment fund shares	0			
AF.6	Insurance, pension and standardised guarantee schemes				
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	0			
			B.1031	<i>Changes in net worth due to neutral holding gains/losses</i>	27

III.3.2.2: Real holding gains/losses account

Changes in assets			Changes in liabilities and net worth		
K.72	Real holding gains (+)/losses (-)		K.72	Real holding gains (-)/losses (+)	
AN	Non-financial assets	12	AF	Liabilities	- 6
AN.1	Produced non-financial assets	1	AF.1	Monetary gold and SDRs	0

Changes in assets			Changes in liabilities and net worth		
AN.11	Fixed assets	0	AF.2	Currency and deposits	- 2
AN.12	Inventories	0	AF.3	Debt securities	3
AN.13	Valuables	1	AF.4	Loans	- 7
AN.2	Non-produced non-financial assets	11	AF.5	Equity and investment fund shares	0
AN.21	Natural resources	11	AF.6	Insurance, pension and standardised guarantee schemes	
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets		AF.8	Other accounts receivable/payable	0
AF	Financial assets	- 7			
AF.1	Monetary gold and SDRs	- 1			
AF.2	Currency and deposits	- 3			
AF.3	Debt securities	0			
AF.4	Loans	- 3			
AF.5	Equity and investment fund shares	0			
AF.6	Insurance, pension and standardised guarantee schemes	0			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	0			
			B.1032	<i>Changes in net worth due to real holding gains/losses</i>	11

IV: Balance sheets

IV.1: Opening balance sheet

Assets			Liabilities and net worth		
AN	Non-financial assets	789	AF	Liabilities	687
AN.1	Produced non-financial assets	497	AF.1	Monetary gold and SDRs	0
AN.11	Fixed assets	467	AF.2	Currency and deposits	102
AN.12	Inventories	22	AF.3	Debt securities	212
AN.13	Valuables	8	AF.4	Loans	328
AN.2	Non-produced non-financial assets	292	AF.5	Equity and investment fund shares	4

Assets			Liabilities and net worth		
AN.21	Natural resources	286	AF.6	Insurance, pension and standardised guarantee schemes	19
AN.22	Contracts, leases and licences	6	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets		AF.8	Other accounts receivable/payable	22
AF	Financial assets	396			
AF.1	Monetary gold and SDRs	80			
AF.2	Currency and deposits	150			
AF.3	Debt securities	0			
AF.4	Loans	115			
AF.5	Equity and investment fund shares	12			
AF.6	Insurance, pension and standardised guarantee schemes	20			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	19			
			B.90	<i>Net worth</i>	498

IV.2: Changes in balance sheet

Assets			Liabilities and net worth		
Total changes in assets			Total changes in liabilities		
AN	Non-financial assets	57	AF	Liabilities	102
AN.1	Produced non-financial assets	29	AF.1	Monetary gold and SDRs	0
AN.11	Fixed assets	23	AF.2	Currency and deposits	37
AN.12	Inventories	1	AF.3	Debt securities	45
AN.13	Valuables	5	AF.4	Loans	9
AN.2	Non-produced non-financial assets	28	AF.5	Equity and investment fund shares	2
AN.21	Natural resources	26	AF.6	Insurance, pension and standardised guarantee schemes	0
AN.22	Contracts, leases and licences	2	AF.7	Financial derivatives and employee stock options	0

Assets			Liabilities and net worth		
AN.23	Purchases less sales of goodwill and marketing assets		AF.8	Other accounts receivable/ payable	9
AF	Financial assets	- 9			
AF.1	Monetary gold and SDRs	1			
AF.2	Currency and deposits	- 26			
AF.3	Debt securities	4			
AF.4	Loans	3			
AF.5	Equity and investment fund shares	3			
AF.6	Insurance, pension and standardised guarantee schemes	1			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/ payable	5			
			B.10	<i>Changes in net worth</i>	- 54
			B.101	Changes in net worth due to saving and capital transfers	90
			B.102	Changes in net worth due to other changes in volume of assets	- 2
			B.103	Changes in net worth due to nominal holding gains and losses	38
			B.1031	Changes in net worth due to neutral holding gains and losses	27
			B.1032	Changes in net worth due to real holding gains and losses	11

IV: Balance sheets

IV.3: Closing balance sheet

Assets			Liabilities and net worth		
AN	Non-financial assets	846	AF	Liabilities	789
AN.1	Produced non-financial assets	526	AF.1	Monetary gold and SDRs	0
AN.11	Fixed assets	490	AF.2	Currency and deposits	139

Assets			Liabilities and net worth		
AN.12	Inventories	23	AF.3	Debt securities	257
AN.13	Valuables	13	AF.4	Loans	337
AN.2	Non-produced non-financial assets	320	AF.5	Equity and investment fund shares	6
AN.21	Natural resources	312	AF.6	Insurance, pension and standardised guarantee schemes	19
AN.22	Contracts, leases and licences	8	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/ payable	31
AF	Financial assets	387			
AF.1	Monetary gold and SDRs	81			
AF.2	Currency and deposits	124			
AF.3	Debt securities	4			
AF.4	Loans	118			
AF.5	Equity and investment fund shares	15			
AF.6	Insurance, pension and standardised guarantee schemes	21			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/ payable	24			
			B.90	<i>Net worth</i>	444

Table 24.6 — Full sequence of accounts for households

I: Production account

Uses			Resources		
P.2	Intermediate consumption	115	P.1	Output	270
			P.11	Market output	123
			P.12	Output for own final use	147
B.1g	<i>Value added, gross</i>	155			
P.51c	Consumption of fixed capital	23			
B.1n	<i>Value added, net</i>	132			

II: Distribution and use of income accounts

II.1: Primary distribution of income account

II.1.1: Generation of income account

Uses			Resources		
D.1	Compensation of employees	11	B.1g	Value added, gross	155
D.11	Wages and salaries	11	B.1n	Value added, net	132
D.12	Employers' social contributions	0			
D.121	Employers' actual social contributions	0			
D.1211	Employers' actual pension contributions	0			
D.1212	Employers' actual non-pension contributions	0			
D.122	Employers' imputed social contributions	0			
D.1221	Employers' imputed pension contributions	0			
D.1222	Employers' imputed non-pension contributions	0			
D.29	Other taxes on production	0			
D.39	Other subsidies on production	- 1			
B.2g	Operating surplus, gross	84			
B.3g	Mixed income, gross	61			
P.51c1	Consumption of fixed capital on gross operating surplus	15			
P.51c2	Consumption of fixed capital on gross mixed income	8			
B.2n	Operating surplus, net	69			
B.3n	Mixed income, net	53			

II.1.2: Allocation of primary income account

Uses			Resources		
D.4	Property income	41	B.2g	Operating surplus, gross	84
D.41	Interest	14	B.3g	Mixed income, gross	61

Uses		Resources	
D.45	Rent	27	
B.2n	Operating surplus, net		69
B.3n	Mixed income, net		53
D.1	Compensation of employees		1 154
D.11	Wages and salaries		954
D.12	Employers' social contributions		200
D.121	Employers' actual social contributions		181
D.1211	Employers' actual pension contributions		168
D.1212	Employers' actual non-pension contributions		13
D.122	Employers' imputed social contributions		19
D.1221	Employers' imputed pension contributions		18
D.1222	Employers' imputed non-pension contributions		1
D.4	Property income		123
D.41	Interest		49
D.42	Distributed income of corporations		20
D.421	Dividends		13
D.422	Withdrawals from income of quasi-corporations		7
D.43	Reinvested earnings on foreign direct investment		3
D.44	Other investment income		30
D.441	Investment income attributable to insurance policy holders		20
D.442	Investment income payable on pension entitlements		8
D.443	Investment income attributable to collective investment fund shareholders		2

Uses		Resources	
		D.4431	Dividends attributable to collective investment fund shareholders
			2
		D.4432	Retained earnings attributable to collective investment fund shareholders
			0
		D.45	Rent
			21
B.5g	Balance of primary incomes, gross		1 381
B.5n	Balance of primary incomes, net		1 358

II.2: Secondary distribution of income account

Uses		Resources	
	Current transfers		582
D.5	Current taxes on income, wealth, etc.	B.5g	Balance of primary incomes, gross
			1 381
		B.5n	Balance of primary incomes, net
			1 358
D.51	Taxes on income		
D.59	Other current taxes		420
D.61	Net social contributions	D.61	Net social contributions
			0
D.611	Employers' actual social contributions	D.611	Employers' actual social contributions
			0
D.6111	Employers' actual pension contributions	D.6111	Employers' actual pension contributions
			0
D.6112	Employers' actual non-pension contributions	D.6112	Employers' actual non-pension contributions
			0
D.612	Employers' imputed social contributions	D.612	Employers' imputed social contributions
			0
D.6121	Employers' imputed pension contributions	D.6121	Employers' imputed pension contributions
			0
D.6122	Employers' imputed non-pension contributions	D.6122	Employers' imputed non-pension contributions
			0
D.613	Households' actual social contributions	D.613	Households' actual social contributions
			0
D.6131	Households' actual pension contributions	D.6131	Households' actual pension contributions
			0
D.6132	Households' actual non-pension contributions	D.6132	Households' actual non-pension contributions
			0
D.614	Households' social contribution supplements	D.614	Households' social contribution supplements
			0
D.6141	Households' pension contribution supplements	D.6141	Households' pension contribution supplements
			0

Uses			Resources		
D.6142	Households' non-pension contribution supplements	2	D.6142	Households' non-pension contribution supplements	0
D.61SC	Social insurance scheme service charges	- 6	D.61SC	Social insurance scheme service charges	1
D.62	Social benefits other than social transfers in kind	0	D.62	Social benefits other than social transfers in kind	384
D.622	Other social insurance benefits	0	D.621	Social security benefits in cash	53
D.6221	Other social insurance pension benefits	0	D.6211	Social security pension benefits in cash	45
D.6222	Other social insurance non-pension benefits	0	D.6212	Social security non-pension benefits in cash	8
			D.622	Other social insurance benefits	279
D.7	Other current transfers	71	D.6221	Other social insurance pension benefits	250
D.71	Net non-life insurance premiums	31	D.6222	Other social insurance non-pension benefits	29
D.711	Net non-life direct insurance premiums	31	D.623	Social assistance benefits in cash	52
D.75	Miscellaneous current transfers	40	D.7	Other current transfers	36
D.751	Current transfers to NPISHs	29	D.72	Non-life insurance claims	35
D.752	Current transfers between households	7	D.721	Non-life direct insurance claims	35
D.759	Other miscellaneous current transfers	4	D.75	Miscellaneous current transfers	1
			D.751	Current transfers to NPISHs	0
			D.752	Current transfers between households	1
			D.759	Other miscellaneous current transfers	0
B.6g	<i>Disposable income, gross</i>	1 219			
B.6n	<i>Disposable income, net</i>	1 196			

II.3: Redistribution of income in kind account

Uses			Resources		
			B.6g	<i>Disposable income, gross</i>	1 219
			B.6n	<i>Disposable income, net</i>	1 196
			D.63	Social transfers in kind	215

Uses			Resources		
			D.631	Social transfers in kind — non-market production	211
			D.632	Social transfers in kind — purchased market production	4
B.7g	<i>Adjusted disposable income, gross</i>	1 434			
B.7n	<i>Adjusted disposable income, net</i>	1 411			

II.4: *Use of income account*II.4.1: *Use of disposable income account*

Uses			Resources		
			B.6g	<i>Disposable income, gross</i>	1 219
P.3	Final consumption expenditure	1 015	B.6n	<i>Disposable income, net</i>	1 196
P.31	Individual consumption expenditure	1 015			
			D.8	Adjustment for the change in pension entitlements	11
B.8g	<i>Saving, gross</i>	215			
B.8n	<i>Saving, net</i>	192			

II.4.2: *Use of adjusted disposable income account*

Uses			Resources		
			B.7g	<i>Adjusted disposable income, gross</i>	1 434
P.4	Actual final consumption	1 230	B.7n	<i>Adjusted disposable income, net</i>	1 411
P.41	Actual individual consumption	1 230			
			D.8	Adjustment for the change in pension entitlements	11
B.8g	<i>Saving, gross</i>	215			
B.8n	<i>Saving, net</i>	192			

III: **Accumulation accounts**III.1: *Capital account*III.1.1: *Change in net worth due to saving and capital transfers account*

Changes in assets			Changes in liabilities and net worth		
B.101	<i>Changes in net worth due to saving and capital transfers</i>	210	B.8n	<i>Saving, net</i>	192
			D.9r	Capital transfers, receivable	23

Changes in assets		Changes in liabilities and net worth		
		D.92r	Investment grants, receivable	0
		D.99r	Other capital transfers, receivable	23
		D.9p	Capital transfers, payable	- 5
		D.91p	Capital taxes, payable	- 2
		D.92p	Investment grants, payable	
		D.99p	Other capital transfers, payable	- 3

III.1.2: Acquisition of non-financial assets account

Changes in assets			Changes in liabilities and net worth		
P.5g	Gross capital formation	55	B.101	<i>Changes in net worth due to saving and capital transfers</i>	210
P.5n	Net capital formation	32			
P.51g	Gross fixed capital formation	48			
P.511	Acquisitions less disposals of fixed assets	48			
P.5111	Acquisitions of new fixed assets	45			
P.5112	Acquisitions of existing fixed assets	3			
P.5113	Disposal of existing fixed assets	0			
P.512	Costs of ownership transfer on non-produced assets	0			
P.51c	Consumption of fixed capital	- 23			
P.52	Changes in inventories	2			
P.53	Acquisitions less disposals of valuables	5			
NP	Acquisitions less disposals of non-produced assets	4			
NP.1	Acquisitions less disposals of natural resources	3			
NP.2	Acquisitions less disposals of contracts, leases and licences	1			
NP.3	Purchases less sales of goodwill and marketing assets				
B.9	<i>Net lending (+)/net borrowing (-)</i>	174			

III.2: *Financial account*

Changes in assets			Changes in liabilities and net worth		
			B.9	Net lending (+)/net borrowing (-)	174
F	Net acquisition of financial assets	189	F	Net incurrence of liabilities	15
F.2	Currency and deposits	64	F.3	Debt securities	0
F.21	Currency	10	F.31	Short-term	0
F.22	Transferable deposits	27	F.32	Long-term	0
F.229	Other transferable deposits	27			
F.29	Other deposits	27	F.4	Loans	11
			F.41	Short-term	2
F.3	Debt securities	10	F.42	Long-term	9
F.31	Short-term	3			
F.32	Long-term	7	F.7	Financial derivatives and employee stock options	0
			F.71	Financial derivatives	0
F.4	Loans	3	F.711	Options	0
F.41	Short-term	3	F.712	Forwards	0
F.42	Long-term	0	F.72	Employee stock options	0
F.5	Equity and investment fund shares	66	F.8	Other accounts receivable/payable	4
F.51	Equity	53	F.81	Trade credits and advances	4
F.511	Listed shares	48	F.89	Other accounts receivable/payable, excluding trade credits and advances	0
F.512	Unlisted shares	2			
F.519	Other equity	3			
F.52	Investment fund shares/units	13			
F.521	Money market fund shares/units	5			
F.522	Non-MMF investment fund shares/units	8			
F.6	Insurance, pension and standardised guarantee schemes	39			
F.61	Non-life insurance technical reserves	4			
F.62	Life insurance and annuity entitlements	22			

Changes in assets			Changes in liabilities and net worth		
F.63	Pension entitlements	11			
F.64	Claim of pension fund on pension managers				
F.65	Entitlements to non-pension benefits	2			
F.66	Provisions for calls under standardised guarantees	0			
F.7	Financial derivatives and employee stock options	3			
F.71	Financial derivatives	1			
F.711	Options	1			
F.712	Forwards	0			
F.72	Employee stock options	2			
F.8	Other accounts receivable/payable	4			
F.81	Trade credits and advances	3			
F.89	Other accounts receivable/payable, excluding trade credits and advances	1			

III.3: Other changes in assets accounts

III.3.1: Other changes in volume of assets account

Changes in assets			Changes in liabilities and net worth		
K.1	Economic appearance of assets	0	K.5	Other changes in volume n.e.c.	1
AN.1	Produced non-financial assets	0	AN.1	Produced non-financial assets	0
AN.2	Non-produced non-financial assets	0	AN.2	Non-produced non-financial assets	0
AN.21	Natural resources	0	AF	Financial assets/liabilities	1
AN.22	Contracts, leases and licences	0	K.6	Changes in classification	0
AN.23	Purchases less sales of goodwill and marketing assets	0	K.61	Changes in sector classification and structure	0
K.2	Economic disappearance of non-produced assets	0	AN.1	Produced non-financial assets	0
K.21	Depletion of natural resources	0	AN.2	Non-produced non-financial assets	0
AN.21	Natural resources	0	AF	Financial assets/liabilities	0
K.22	Other economic disappearance of non-produced assets	0	K.62	Changes in classification of assets and liabilities	0

Changes in assets			Changes in liabilities and net worth		
AN.21	Natural resources	0	AN.1	Produced non-financial assets	0
AN.22	Contracts, leases and licences	0	AN.2	Non-produced non-financial assets	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF	Financial assets/liabilities	0
K.3	Catastrophic losses	0	Total other changes in volume		
AN.1	Produced non-financial assets	0	AN.1	Produced non-financial assets	0
AN.2	Non-produced non-financial assets	0	AN.11	Fixed assets	0
AF	Financial assets/liabilities	0	AN.12	Inventories	0
K.4	Uncompensated seizures	0	AN.13	Valuables	0
AN.1	Produced non-financial assets	0	AN.2	Non-produced non-financial assets	0
AN.2	Non-produced non-financial assets	0	AN.21	Natural resources	0
AF	Financial assets	0	AN.22	Contracts, leases and licences	0
K.5	Other changes in volume n.e.c.	0	AN.23	Purchases less sales of goodwill and marketing assets	0
AN.1	Produced non-financial assets	0	AF	Financial assets	1
AN.2	Non-produced non-financial assets	0	AF.1	Monetary gold and SDRs	
AF	Financial assets/liabilities	0	AF.2	Currency and deposits	
K.6	Changes in classification	0	AF.3	Debt securities	
K.61	Changes in sector classification and structure	0	AF.4	Loans	0
AN.1	Produced non-financial assets	0	AF.5	Equity and investment fund shares	
AN.2	Non-produced non-financial assets	0	AF.6	Insurance pension and standardised guarantee schemes	1
AF	Financial assets/liabilities	0	AF.7	Financial derivatives and employee stock options	0
K.62	Changes in classification of assets and liabilities	0	AF.8	Other accounts receivable/payable	0
AN.1	Produced non-financial assets	0			
AN.2	Non-produced non-financial assets	0			

Changes in assets			Changes in liabilities and net worth		
AF	Financial assets/liabilities	0			
	Total other changes in volume	0			
AN.1	Produced non-financial assets	0			
AN.11	Fixed assets	0			
AN.12	Inventories	0			
AN.13	Valuables	0			
AN.2	Non-produced non-financial assets	0			
AN.21	Natural resources	0			
AN.22	Contracts, leases and licences	0			
AN.23	Purchases less sales of goodwill and marketing assets	0			
AF	Financial assets	0			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits				
AF.3	Debt securities				
AF.4	Loans	0			
AF.5	Equity and investment fund shares	0			
AF.6	Insurance pension and standardised guarantee schemes				
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	0			
			B.102	<i>Changes in net worth due to other changes in volume of assets</i>	- 1

III.3.2: Revaluation account

Changes in assets			Changes in liabilities and net worth		
K.7	Nominal holding gains (+)/ losses(-)		K.7	Nominal holding gains(-)/losses(+)	
AN	Non-financial assets	80	AF	Liabilities	0
AN.1	Produced non-financial assets	35	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	28	AF.2	Currency and deposits	0

Changes in assets			Changes in liabilities and net worth		
AN.12	Inventories	2	AF.3	Debt securities	0
AN.13	Valuables	5	AF.4	Loans	0
AN.2	Non-produced non-financial assets	45	AF.5	Equity and investment fund shares	0
AN.21	Natural resources	45	AF.6	Insurance, pension and standardised guarantee schemes	0
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	0
AF	Financial assets	16			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits				
AF.3	Debt securities	6			
AF.4	Loans	0			
AF.5	Equity and investment fund shares	10			
AF.6	Insurance, pension and standardised guarantee schemes				
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	0			
			B.103	<i>Changes in net worth due to nominal holding gains/losses</i>	96

III.3.2.1: Neutral holding gains/losses account

Changes in assets			Changes in liabilities and net worth		
K.71	Neutral holding gains (+)/losses (-)		K.71	Neutral holding gains (-)/losses (+)	
AN	Non-financial assets	56	AF	Liabilities	5
AN.1	Produced non-financial assets	34	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	28	AF.2	Currency and deposits	0
AN.12	Inventories	2	AF.3	Debt securities	0
AN.13	Valuables	4	AF.4	Loans	3
AN.2	Non-produced non-financial assets	22	AF.5	Equity and investment fund shares	0

Changes in assets			Changes in liabilities and net worth		
AN.21	Natural resources	22	AF.6	Insurance, pension and standardised guarantee schemes	0
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	2
AF	Financial assets	36			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits	17			
AF.3	Debt securities	4			
AF.4	Loans	0			
AF.5	Equity and investment fund shares	9			
AF.6	Insurance, pension and standardised guarantee schemes	5			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	1			
			B.1031	<i>Changes in net worth due to neutral holding gains/losses</i>	87

III.3.2.2: Real holding gains/losses account

Changes in assets			Changes in liabilities and net worth		
K.72	Real holding gains (+)/losses (-)		K.72	Real holding gains (-)/losses (+)	
AN	Non-financial assets	24	AF	Liabilities	- 5
AN.1	Produced non-financial assets	1	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	0	AF.2	Currency and deposits	0
AN.12	Inventories	0	AF.3	Debt securities	0
AN.13	Valuables	1	AF.4	Loans	- 3
AN.2	Non-produced non-financial assets	23	AF.5	Equity and investment fund shares	0
AN.21	Natural resources	23	AF.6	Insurance, pension and standardised guarantee schemes	

Changes in assets			Changes in liabilities and net worth		
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	- 2
AF	Financial assets	- 20			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits	- 17			
AF.3	Debt securities	2			
AF.4	Loans	0			
AF.5	Equity and investment fund shares	1			
AF.6	Insurance, pension and standardised guarantee schemes	- 5			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	- 1			
			B.1032	<i>Changes in net worth due to real holding gains/losses</i>	9

IV: Balance sheets

IV.1: Opening balance sheet

Assets			Liabilities and net worth		
AN	Non-financial assets	1 429	AF	Liabilities	189
AN.1	Produced non-financial assets	856	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	713	AF.2	Currency and deposits	10
AN.12	Inventories	48	AF.3	Debt securities	2
AN.13	Valuables	95	AF.4	Loans	169
AN.2	Non-produced non-financial assets	573	AF.5	Equity and investment fund shares	
AN.21	Natural resources	573	AF.6	Insurance, pension and standardised guarantee schemes	
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	8

Assets			Liabilities and net worth		
AF	Financial assets	3 260			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits	840			
AF.3	Debt securities	198			
AF.4	Loans	24			
AF.5	Equity and investment fund shares	1 749			
AF.6	Insurance, pension and standardised guarantee schemes	391			
AF.7	Financial derivatives and employee stock options	3			
AF.8	Other accounts receivable/ payable	55			
			B.90	Net worth	4 500

IV.2: Changes in balance sheet

Assets			Liabilities and net worth		
Total changes in assets			Total changes in liabilities		
AN	Non-financial assets	115	AF	Liabilities	16
AN.1	Produced non-financial assets	67	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	53	AF.2	Currency and deposits	0
AN.12	Inventories	4	AF.3	Debt securities	0
AN.13	Valuables	10	AF.4	Loans	11
AN.2	Non-produced non-financial assets	48	AF.5	Equity and investment fund shares	0
AN.21	Natural resources	48	AF.6	Insurance, pension and standardised guarantee schemes	1
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/ payable	4
AF	Financial assets	205			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits	64			
AF.3	Debt securities	16			

Assets			Liabilities and net worth		
AF.4	Loans	3			
AF.5	Equity and investment fund shares	76			
AF.6	Insurance, pension and standardised guarantee schemes	39			
AF.7	Financial derivatives and employee stock options	3			
AF.8	Other accounts receivable/ payable	4			
			B.10	<i>Changes in net worth</i>	304
			B.101	Changes in net worth due to saving and capital transfers	210
			B.102	Changes in net worth due to other changes in volume of assets	- 1
			B.103	Changes in net worth due to nominal holding gains and losses	96
			B.1031	Changes in net worth due to neutral holding gains and losses	87
			B.1032	Changes in net worth due to real holding gains and losses	9

IV: Balance sheets

IV.3: Closing balance sheet

Assets			Liabilities and net worth		
AN	Non-financial assets	1 544	AF	Liabilities	205
AN.1	Produced non-financial assets	923	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	766	AF.2	Currency and deposits	10
AN.12	Inventories	52	AF.3	Debt securities	2
AN.13	Valuables	105	AF.4	Loans	180
AN.2	Non-produced non-financial assets	621	AF.5	Equity and investment fund shares	0
AN.21	Natural resources	621	AF.6	Insurance, pension and standardised guarantee schemes	1
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0

Assets			Liabilities and net worth		
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	12
AF	Financial assets	3 465			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits	904			
AF.3	Debt securities	214			
AF.4	Loans	27			
AF.5	Equity and investment fund shares	1 825			
AF.6	Insurance, pension and standardised guarantee schemes	430			
AF.7	Financial derivatives and employee stock options	6			
AF.8	Other accounts receivable/payable	59			
			B.90	Net worth	4 804

Table 24.7 — Full sequence of accounts for non-profit institutions serving households

I: Production account

Uses			Resources		
P.2	Intermediate consumption	17	P.1	Output	32
			P.11	Market output	0
			P.12	Output for own final use	0
			P.13	Non-market output	32
B.1g	Value added, gross	15			
P.51c	Consumption of fixed capital	3			
B.1n	Value added, net	12			

II: Distribution and use of income accounts

II.1: Primary distribution of income account

II.1.1: Generation of income account

Uses			Resources		
D.1	Compensation of employees	11	B.1g	Value added, gross	15
D.11	Wages and salaries	6	B.1n	Value added, net	12

Uses			Resources		
D.12	Employers' social contributions	5			
D.121	Employers' actual social contributions	4			
D.1211	Employers' actual pension contributions	4			
D.1212	Employers' actual non-pension contributions	0			
D.122	Employers' imputed social contributions	1			
D.1221	Employers' imputed pension contributions	1			
D.1222	Employers' imputed non-pension contributions	0			
D.29	Other taxes on production	1			
D.39	Other subsidies on production	0			
B.2g	<i>Operating surplus, gross</i>	3			
P.51c1	Consumption of fixed capital on gross operating surplus	3			
B.2n	<i>Operating surplus, net</i>	0			

II.1.2: Allocation of primary income account

Uses			Resources		
D.4	Property income	6	B.2g	<i>Operating surplus, gross</i>	3
D.41	Interest	6	B.3g	<i>Mixed income, gross</i>	
D.45	Rent	0	B.2n	<i>Operating surplus, net</i>	0
			B.3n	<i>Mixed income, net</i>	
			D.4	Property income	7
			D.41	Interest	7
			D.42	Distributed income of corporations	0
			D.421	Dividends	0
			D.422	Withdrawals from income of quasi-corporations	

Uses		Resources		
		D.43	Reinvested earnings on foreign direct investment	0
		D.44	Other investment income	0
		D.441	Investment income attributable to insurance policy holders	0
		D.442	Investment income payable on pension entitlements	
		D.443	Investment income attributable to collective investment fund shareholders	0
		D.4431	Dividends attributable to collective investment fund shareholders	0
		D.4432	Retained earnings attributable to collective investment fund shareholders	0
		D.45	Rent	0
B.5g	Balance of primary incomes, gross			4
B.5n	Balance of primary incomes, net			1

II.2: Secondary distribution of income account

Uses		Resources		
	Current transfers			7
D.5	Current taxes on income, wealth, etc.	B.5g	Balance of primary incomes, gross	4
D.51	Taxes on income	B.5n	Balance of primary incomes, net	1
D.59	Other current taxes		Current transfers	40
D.62	Social benefits other than social transfers in kind	D.61	Net social contributions	5
D.621	Social security benefits in cash	D.611	Employers' actual social contributions	3
D.6211	Social security pension benefits in cash	D.6111	Employers' actual pension contributions	2
		D.6112	Employers' actual non-pension contributions	1

Uses			Resources		
D.6212	Social security non-pension benefits in cash		D.612	Employers' imputed social contributions	1
D.622	Other social insurance benefits	5	D.6121	Employers' imputed pension contributions	1
D.6221	Other social insurance pension benefits	3	D.6122	Employers' imputed non-pension contributions	0
D.6222	Other social insurance non-pension benefits	2	D.613	Households' actual social contributions	1
D.623	Social assistance benefits in cash		D.6131	Households' actual pension contributions	0
			D.6132	Households' actual non-pension contributions	1
D.7	Other current transfers	2			
D.71	Net non-life insurance premiums	0	D.7	Other current transfers	36
D.711	Net non-life direct insurance premiums	0	D.72	Non-life insurance claims	0
D.712	Net non-life reinsurance premiums		D.721	Non-life direct insurance claims	0
D.72	Non-life insurance claims		D.722	Non-life reinsurance claims	
D.721	Non-life direct insurance claims		D.73	Current transfers within general government	
D.722	Non-life reinsurance claims		D.74	Current international cooperation	
D.73	Current transfers within general government		D.75	Miscellaneous current transfers	36
D.74	Current international cooperation		D.751	Current transfers to NPISHs	36
D.75	Miscellaneous current transfers	2	D.752	Current transfers between households	
D.751	Current transfers to NPISHs	0	D.759	Other miscellaneous current transfers	0
D.752	Current transfers between households				
D.759	Other miscellaneous current transfers	2			
B.6g	<i>Disposable income, gross</i>	37			
B.6n	<i>Disposable income, net</i>	34			

II.3: *Redistribution of income in kind account*

Uses			Resources		
D.63	Social transfers in kind	31	B.6g	<i>Disposable income, gross</i>	37
D.631	Social transfers in kind — non-market production	31	B.6n	<i>Disposable income, net</i>	34
D.632	Social transfers in kind — purchased market production	0			
B.7g	<i>Adjusted disposable income, gross</i>	6			
B.7n	<i>Adjusted disposable income, net</i>	3			

II.4: *Use of income account*II.4.1: *Use of disposable income account*

Uses			Resources		
P.3	Final consumption expenditure	32	B.6g	<i>Disposable income, gross</i>	37
P.31	Individual consumption expenditure	31	B.6n	<i>Disposable income, net</i>	34
P.32	Collective consumption expenditure	1			
D.8	Adjustment for the change in pension entitlements	0			
B.8g	<i>Saving, gross</i>	5			
B.8n	<i>Saving, net</i>	2			

II.4.2: *Use of adjusted disposable income account*

Uses			Resources		
P.4	Actual final consumption	1	B.7g	<i>Adjusted disposable income, gross</i>	6
P.41	Actual individual consumption		B.7n	<i>Adjusted disposable income, net</i>	3
P.42	Actual collective consumption	1			
D.8	Adjustment for the change in pension entitlements	0			
B.8g	<i>Saving, gross</i>	5			
B.8n	<i>Saving, net</i>	2			

III: Accumulation accounts

III.1: Capital account

III.1.1: Change in net worth due to saving and capital transfers account

Changes in assets			Changes in liabilities and net worth		
B.101	<i>Changes in net worth due to saving and capital transfers</i>	- 1	B.8n	<i>Saving, net</i>	2
			D.9r	Capital transfers, receivable	0
			D.92r	Investment grants, receivable	0
			D.99r	Other capital transfers, receivable	0
			D.9p	Capital transfers, payable	- 3
			D.91p	Capital taxes, payable	0
			D.92p	Investment grants, payable	
			D.99p	Other capital transfers, payable	- 3

III.1.2: Acquisition of non-financial assets account

Changes in assets			Changes in liabilities and net worth		
P.5g	Gross capital formation	5	B.101	<i>Changes in net worth due to saving and capital transfers</i>	- 1
P.5n	Net capital formation	2			
P.51g	Gross fixed capital formation	5			
P.511	Acquisitions less disposals of fixed assets	5			
P.5111	Acquisitions of new fixed assets	5			
P.5112	Acquisitions of existing fixed assets	1			
P.5113	Disposal of existing fixed assets	- 1			
P.512	Costs of ownership transfer on non-produced assets	0			
P.51c	Consumption of fixed capital	- 3			
P.52	Changes in inventories	0			
P.53	Acquisitions less disposals of valuables	0			
NP	Acquisitions less disposals of non-produced assets	1			

Changes in assets			Changes in liabilities and net worth		
NP.1	Acquisitions less disposals of natural resources	1			
NP.2	Acquisitions less disposals of contracts, leases and licences	0			
NP.3	Purchases less sales of goodwill and marketing assets				
B.9	Net lending (+)/net borrowing (-)	- 4			

III.2: Financial account

Changes in assets			Changes in liabilities and net worth		
			B.9	Net lending (+)/net borrowing (-)	- 4
F	Net acquisition of financial assets	2	F	Net incurrence of liabilities	6
F.2	Currency and deposits	2	F.3	Debt securities	0
F.21	Currency	1	F.31	Short-term	0
F.22	Transferable deposits	1	F.32	Long-term	0
F.229	Other transferable deposits	1			
F.29	Other deposits	0	F.4	Loans	6
			F.41	Short-term	2
F.3	Debt securities	- 1	F.42	Long-term	4
F.31	Short-term	0			
F.32	Long-term	- 1	F.7	Financial derivatives and employee stock options	0
			F.71	Financial derivatives	0
F.4	Loans	0	F.711	Options	0
F.41	Short-term	0	F.712	Forwards	0
F.42	Long-term	0	F.72	Employee stock options	0
F.5	Equity and investment fund shares	0	F.8	Other accounts receivable/payable	0
F.51	Equity	0	F.81	Trade credits and advances	0
F.511	Listed shares	0	F.89	Other accounts receivable/payable, excluding trade credits and advances	0

Changes in assets			Changes in liabilities and net worth		
F.512	Unlisted shares	0			
F.519	Other equity	0			
F.52	Investment fund shares/ units	0			
F.521	Money market fund shares/ units	0			
F.522	Non-MMF investment fund shares/units	0			
F.6	Insurance, pension and standardised guarantee schemes	0			
F.61	Non-life insurance technical reserves	0			
F.62	Life insurance and annuity entitlements	0			
F.63	Pension entitlements				
F.64	Claim of pension fund on pension managers				
F.65	Entitlements to non- pension benefits				
F.66	Provisions for calls under standardised guarantees	0			
F.7	Financial derivatives and employee stock options	0			
F.71	Financial derivatives	0			
F.711	Options	0			
F.712	Forwards	0			
F.72	Employee stock options	0			
F.8	Other accounts receivable/payable	1			
F.81	Trade credits and advances				
F.89	Other accounts receivable/ payable, excluding trade credits and advances	1			

III.3: Other changes in assets accounts

III.3.1: Other changes in volume of assets account

Changes in assets			Changes in liabilities and net worth		
K.1	Economic appearance of assets	0	K.5	Other changes in volume n.e.c.	0
AN.1	Produced non-financial assets	0	AN.1	Produced non-financial assets	0
AN.2	Non-produced non- financial assets	0	AN.2	Non-produced non- financial assets	0

Changes in assets			Changes in liabilities and net worth		
AN.21	Natural resources	0	AF	Financial assets/liabilities	0
AN.22	Contracts, leases and licences	0	K.6	Changes in classification	0
AN.23	Purchases less sales of goodwill and marketing assets	0	K.61	Changes in sector classification and structure	0
K.2	Economic disappearance of non-produced assets	0	AN.1	Produced non-financial assets	0
K.21	Depletion of natural resources	0	AN.2	Non-produced non-financial assets	0
AN.21	Natural resources	0	AF	Financial assets/liabilities	0
K.22	Other economic disappearance of non-produced assets	0	K.62	Changes in classification of assets and liabilities	0
AN.21	Natural resources	0	AN.1	Produced non-financial assets	0
AN.22	Contracts, leases and licences	0	AN.2	Non-produced non-financial assets	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF	Financial assets/liabilities	0
K.3	Catastrophic losses	0		Total other changes in volume	0
AN.1	Produced non-financial assets	0	AN.1	Produced non-financial assets	0
AN.2	Non-produced non-financial assets	0	AN.11	Fixed assets	0
AF	Financial assets/liabilities	0	AN.12	Inventories	0
K.4	Uncompensated seizures	0	AN.13	Valuables	0
AN.1	Produced non-financial assets	0	AN.2	Non-produced non-financial assets	0
AN.2	Non-produced non-financial assets	0	AN.21	Natural resources	0
AF	Financial assets	0	AN.22	Contracts, leases and licences	0
K.5	Other changes in volume n.e.c.	0	AN.23	Purchases less sales of goodwill and marketing assets	0
AN.1	Produced non-financial assets	0	AF	Financial assets	0
AN.2	Non-produced non-financial assets	0	AF.1	Monetary gold and SDRs	
AF	Financial assets/liabilities	0	AF.2	Currency and deposits	
K.6	Changes in classification	0	AF.3	Debt securities	
K.61	Changes in sector classification and structure	0	AF.4	Loans	0
AN.1	Produced non-financial assets	0	AF.5	Equity and investment fund shares	

Changes in assets			Changes in liabilities and net worth		
AN.2	Non-produced non-financial assets	0	AF.6	Insurance pension and standardised guarantee schemes	0
AF	Financial assets/liabilities	0	AF.7	Financial derivatives and employee stock options	0
K.62	Changes in classification of assets and liabilities	0	AF.8	Other accounts receivable/payable	0
AN.1	Produced non-financial assets	0			
AN.2	Non-produced non-financial assets	0			
AF	Financial assets/liabilities	0			
	Total other changes in volume	0			
AN.1	Produced non-financial assets	0			
AN.11	Fixed assets	0			
AN.12	Inventories	0			
AN.13	Valuables	0			
AN.2	Non-produced non-financial assets	0			
AN.21	Natural resources	0			
AN.22	Contracts, leases and licences	0			
AN.23	Purchases less sales of goodwill and marketing assets	0			
AF	Financial assets	0			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits				
AF.3	Debt securities				
AF.4	Loans	0			
AF.5	Equity and investment fund shares	0			
AF.6	Insurance pension and standardised guarantee schemes				
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	0			
			B.102	Changes in net worth due to other changes in volume of assets	- 1

III.3.2: Revaluation account

Changes in assets			Changes in liabilities and net worth		
K.7	Nominal holding gains (+)/ losses(-)		K.7	Nominal holding gains(-)/losses(+)	
AN	Non-financial assets	8	AF	Liabilities	0
AN.1	Produced non-financial assets	5	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	5	AF.2	Currency and deposits	0
AN.12	Inventories	0	AF.3	Debt securities	0
AN.13	Valuables	0	AF.4	Loans	0
AN.2	Non-produced non-financial assets	3	AF.5	Equity and investment fund shares	0
AN.21	Natural resources	3	AF.6	Insurance, pension and standardised guarantee schemes	0
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/ payable	0
AF	Financial assets	2			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits				
AF.3	Debt securities	1			
AF.4	Loans				
AF.5	Equity and investment fund shares	1			
AF.6	Insurance, pension and standardised guarantee schemes				
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/ payable	0			
			B.103	<i>Changes in net worth due to nominal holding gains/losses</i>	10

III.3.2.1: Neutral holding gains/losses account

Changes in assets			Changes in liabilities and net worth		
K.71	Neutral holding gains (+)/losses (-)		K.71	Neutral holding gains (-)/losses (+)	
AN	Non-financial assets	6	AF	Liabilities	3

Changes in assets			Changes in liabilities and net worth		
AN.1	Produced non-financial assets	5	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	5	AF.2	Currency and deposits	1
AN.12	Inventories	0	AF.3	Debt securities	0
AN.13	Valuables	0	AF.4	Loans	1
AN.2	Non-produced non-financial assets	1	AF.5	Equity and investment fund shares	0
AN.21	Natural resources	1	AF.6	Insurance, pension and standardised guarantee schemes	0
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	1
AF	Financial assets	3			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits	2			
AF.3	Debt securities	1			
AF.4	Loans	0			
AF.5	Equity and investment fund shares	0			
AF.6	Insurance, pension and standardised guarantee schemes	0			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	0			
			B.1031	<i>Changes in net worth due to neutral holding gains/losses</i>	6

III.3.2.2: Real holding gains/losses account

Changes in assets			Changes in liabilities and net worth		
K.72	Real holding gains (+)/losses (-)		K.72	Real holding gains (-)/losses (+)	
AN	Non-financial assets	2	AF	Liabilities	- 3
AN.1	Produced non-financial assets	0	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	0	AF.2	Currency and deposits	- 1
AN.12	Inventories	0	AF.3	Debt securities	0

Changes in assets			Changes in liabilities and net worth		
AN.13	Valuables	0	AF.4	Loans	- 1
AN.2	Non-produced non-financial assets	2	AF.5	Equity and investment fund shares	0
AN.21	Natural resources	2	AF.6	Insurance, pension and standardised guarantee schemes	
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	- 1
AF	Financial assets	- 1			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits	- 2			
AF.3	Debt securities	0			
AF.4	Loans	0			
AF.5	Equity and investment fund shares	1			
AF.6	Insurance, pension and standardised guarantee schemes	0			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	0			
			B.1032	<i>Changes in net worth due to real holding gains/losses</i>	4

IV: Balance sheets

IV.1: Opening balance sheet

Assets			Liabilities and net worth		
AN	Non-financial assets	159	AF	Liabilities	121
AN.1	Produced non-financial assets	124	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	121	AF.2	Currency and deposits	38
AN.12	Inventories	1	AF.3	Debt securities	0
AN.13	Valuables	2	AF.4	Loans	43
AN.2	Non-produced non-financial assets	35	AF.5	Equity and investment fund shares	
AN.21	Natural resources	35	AF.6	Insurance, pension and standardised guarantee schemes	5

Assets			Liabilities and net worth		
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	35
AF	Financial assets	172			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits	110			
AF.3	Debt securities	25			
AF.4	Loans	8			
AF.5	Equity and investment fund shares	22			
AF.6	Insurance, pension and standardised guarantee schemes	4			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	3			
			B.90	Net worth	210

IV.2: Changes in balance sheet

Assets			Liabilities and net worth		
Total changes in assets			Total changes in liabilities		
AN	Non-financial assets	11	AF	Liabilities	6
AN.1	Produced non-financial assets	7	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	7	AF.2	Currency and deposits	0
AN.12	Inventories	0	AF.3	Debt securities	0
AN.13	Valuables	0	AF.4	Loans	6
AN.2	Non-produced non-financial assets	4	AF.5	Equity and investment fund shares	0
AN.21	Natural resources	4	AF.6	Insurance, pension and standardised guarantee schemes	0
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	0

Assets			Liabilities and net worth		
AF	Financial assets	4			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits	2			
AF.3	Debt securities	0			
AF.4	Loans	0			
AF.5	Equity and investment fund shares	1			
AF.6	Insurance, pension and standardised guarantee schemes	0			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/ payable	1			
			B.10	Changes in net worth	9
			B.101	Changes in net worth due to saving and capital transfers	- 1
			B.102	Changes in net worth due to other changes in volume of assets	0
			B.103	Changes in net worth due to nominal holding gains and losses	10
			B.1031	Changes in net worth due to neutral holding gains and losses	6
			B.1032	Changes in net worth due to real holding gains and losses	4

IV: Balance sheets

IV.3: Closing balance sheet

Assets			Liabilities and net worth		
AN	Non-financial assets	170	AF	Liabilities	127
AN.1	Produced non-financial assets	131	AF.1	Monetary gold and SDRs	
AN.11	Fixed assets	128	AF.2	Currency and deposits	38
AN.12	Inventories	1	AF.3	Debt securities	0
AN.13	Valuables	2	AF.4	Loans	49

Assets			Liabilities and net worth		
AN.2	Non-produced non-financial assets	39	AF.5	Equity and investment fund shares	0
AN.21	Natural resources	39	AF.6	Insurance, pension and standardised guarantee schemes	5
AN.22	Contracts, leases and licences	0	AF.7	Financial derivatives and employee stock options	0
AN.23	Purchases less sales of goodwill and marketing assets	0	AF.8	Other accounts receivable/payable	35
AF	Financial assets	176			
AF.1	Monetary gold and SDRs				
AF.2	Currency and deposits	112			
AF.3	Debt securities	25			
AF.4	Loans	8			
AF.5	Equity and investment fund shares	23			
AF.6	Insurance, pension and standardised guarantee schemes	4			
AF.7	Financial derivatives and employee stock options	0			
AF.8	Other accounts receivable/payable	4			
			B.90	<i>Net worth</i>	219

ANNEX B

Overview of the tables

Table No	Subject of the tables	Deadline t + months (days where specified) (1)	Period covered (2)
1	Main aggregates — quarterly	2	1995Q1 onwards
1	Main aggregates — annual	2/9	1995 onwards
2	Main aggregates of general government — annual	3/9	1995 onwards
3	Tables by industry — annual	9/21	1995 onwards
5	Household final consumption expenditure by purpose — annual	9	1995 onwards
6	Financial accounts by sector (transactions) — annual	9	1995 onwards
7	Balance sheets for financial assets and liabilities — annual	9	1995 onwards
8	Non-financial accounts by sector — annual	9	1995 onwards
801	Non-financial accounts by sector — quarterly	85 days (4) (5) (6)	1999Q1 onwards
9	Detailed tax and social contribution receipts by type of tax and social contribution and receiving subsector including the list of taxes and social contributions according to national classification — annual	9	1995 onwards
10	Tables by industry and by region, NUTS level 2 — annual	12 (3)/24	2000 onwards
11	General government expenditure by function — annual	12	1995 onwards
12	Tables by industry and by region, NUTS level 3 — annual	24	2000 onwards
13	Household accounts by region, NUTS level 2 — annual	24	2000 onwards
15	Supply table at basic prices incl. transformation into purchasers' prices — annual	36	2010 onwards
16	Use table at purchasers' prices — annual	36	2010 onwards
17	Symmetric input-output table at basic prices — five yearly	36	2010 onwards
20	Cross classification of fixed assets by industry and by asset — annual	24	2000 onwards
22	Cross classification of gross fixed capital formation by industry and by asset — annual	24	1995 onwards
26	Balance sheets for non-financial assets — annual	24	1995 onwards
27	Financial accounts of general government — quarterly	85 days (4) (5)	1999Q1 onwards

Table No	Subject of the tables	Deadline t + months (days where specified) ⁽¹⁾	Period covered ⁽²⁾
28	Government debt (Maastricht debt) for general government — quarterly	3	2000Q1 onwards
29	Accrued-to-date pension entitlements in social insurance — three yearly	24	2012 onwards

t = Reference period (year or quarter).

⁽¹⁾ In all cases, the variables shall be transmitted to the Commission (Eurostat) no later than the day they are published by the national authority. When data that have already been transmitted to the Commission (Eurostat) are revised, those revised data shall be transmitted to the Commission (Eurostat) no later than the day they are published by the national authority.

⁽²⁾ Applicable to the entire table with the exception of selected items (see table details).

⁽³⁾ Applicable to selected items (see table details).

⁽⁴⁾ The deadline of 85 days is applicable to Member States whose currency is the euro. For Member States whose currency is not the euro, the data transmission deadline is 3 months.

If flagged as 'not published' at national level, the provisional figures that have been transmitted before expiry of the deadline of 85 days by the individual Member States should not be published at European level. The corresponding finalised figures shall be transmitted by the Member States concerned before expiry of the deadline of 3 months. Transmission within a period of 85 days of seasonally adjusted figures and figures in chain-linked volumes is voluntary.

For Member States entering the economic and monetary union after the entry into force of this Regulation the applicable data transmission deadline is 85 days from the date of the Member State's entry.

⁽⁵⁾ If a Member State transmits the complete data set within 85 days, data does not need to be transmitted at 3 months.

⁽⁶⁾ For Member States whose gross domestic product at current prices is less than 1 % of the corresponding Union total GDP, only data for selected items shall be compulsory (see table 801 details).

Table 1 — Main aggregates — quarterly ⁽¹⁾ and annual exercise

Code	List of variables	Breakdown ⁽²⁾	Current prices	Previous year's prices and chain-linked volumes ⁽¹⁰⁾
Gross value added and gross domestic product				
B.1g	1. Gross value added at basic prices	A*10	x	x
D.21	2. (a) Taxes on products ⁽³⁾		x	x
D.31	(b) Subsidies on products ⁽³⁾		x	x
B.1*g	3. Gross domestic product at market prices		x	x
Expenditure side of gross domestic product				
P.3	4. Total final consumption expenditure		x	x
P.3	5. (a) Household final consumption expenditure (domestic concept)	Durability ⁽⁴⁾	x	x
P.3	(b) Household final consumption expenditure (national concept)		x	x
P.3	6. Final consumption expenditure of NPISHs		x	x
P.3	7. Government final consumption expenditure		x	x
P.31	(a) Individual consumption expenditure		x	x
P.32	(b) Collective consumption expenditure		x	x
P.4	8. Actual final consumption		x	x
P.41	(a) Actual individual consumption		x	x

Code	List of variables	Breakdown ⁽²⁾	Current prices	Previous year's prices and chain-linked volumes ⁽¹⁰⁾
P.5	9. Gross capital formation		x	x
P.51g	(a) Gross fixed capital formation	AN_F6 ⁽⁵⁾	x	x
P.52	(b) Changes in inventories		x	x ⁽⁶⁾
P.53	(c) Acquisitions less disposals of valuables		x	x ⁽⁶⁾
P.6	10. Exports of goods (fob) and services		x	x
P.61	(a) Goods		x	x
P.62	(b) Services		x	x
	Exports of goods (fob) and services to S.21 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area ⁽⁷⁾		x	x
	S.xx (S.21-S.21) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area) ⁽⁷⁾		x	x
	Exports of goods (fob) and services to S.22 non-member countries and international organisations non-resident in the European Union ⁽⁷⁾		x	x
P.7	11. Imports of goods (fob) and services		x	x
P.71	(a) Goods		x	x
P.72	(b) Services		x	x
	Imports of goods (fob) and services from S.21 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area ⁽⁷⁾		x	x
	Imports of goods (fob) and services from S.xx (S.21-S.21) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area) ⁽⁷⁾		x	x
	Imports of goods (fob) and services from S.22 non-member countries and international organisations non-resident in the European Union ⁽⁷⁾		x	x
B.11	12. External balance of goods and services		x	x ⁽⁶⁾
Gross operating surplus and gross mixed income, taxes on production and imports, subsidies				
B.2g + B.3g	13. Gross operating surplus and gross mixed income		x	
D.2	14. Taxes on production and imports		x	
D.3	15. Subsidies		x	

Code	List of variables	Breakdown ⁽²⁾	Current prices	Previous year's prices and chain-linked volumes ⁽¹⁰⁾
Population, employment, compensation of employees				
	16. Population and employment data			
POP	(a) Total population (thousands of persons)			
EMP	(b) Employment in resident production units (thousands of persons employed, thousands of hours worked and thousands of jobs ⁽⁸⁾) and employment of residents (thousands of persons)	A*10 ⁽⁹⁾		
ESE	(c) Self employed	A*10 ⁽⁹⁾		
EEM	(d) Employees	A*10 ⁽⁹⁾		
D.1	17. Compensation of employees working in resident production units and compensation of resident employees	A*10	x	
D.11	(a) Wages and salaries	A*10	x	
D.12	(b) Employers' social contributions	A*10	x	

⁽¹⁾ Quarterly data are to be provided in non-seasonally adjusted form, as well as in seasonally adjusted form (including calendar adjustments, where relevant). Seasonally adjusted quarterly data in the previous year's prices are not to be provided. The provision of quarterly data that only include calendar adjustments is voluntary.

⁽²⁾ If no breakdown is indicated, that means total economy.

⁽³⁾ Split between taxes and subsidies for quarterly accounts on a voluntary basis.

⁽⁴⁾ Breakdown by durability for annual accounts: durable goods, semi-durable goods, non-durable goods, services. Breakdown by durability for quarterly accounts: durable goods and others.

⁽⁵⁾ AN_F6: Breakdown of fixed assets:

AN.111 dwellings

AN.112 other buildings and structures

AN.113 + AN.114 machinery and equipment + weapon systems

— AN.1131 transport equipment

— AN.1132 ICT equipment ^(*)

— AN.1139 + AN.114 other machinery and equipment + weapon systems ^(*)

AN.115 cultivated biological resources

AN.117 intellectual property products

^(*) On a voluntary basis.

⁽⁶⁾ Only in previous year's prices.

⁽⁷⁾ Imports and exports shall be broken down into:

(a) S.2I Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area;

(b) S.xx (S.21 - S.2I) Member States whose currency is not the euro, and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area);

(c) S.22 Non-member countries and international organisations non-resident in the European Union, taking into account that:

— EMU and EU breakdowns should represent the actual composition at the end of each reference period ('evolving composition');

— data for reference periods from 2012 onwards should be provided in CUP, PYP and CLV on a compulsory basis;

— data for reference periods 2008-2011 should be provided in CUP on a compulsory basis, and in PYP and CLV on a voluntary basis,

— data for reference periods 1999-2007 should be provided in CUP on a voluntary basis,

⁽⁸⁾ On a voluntary basis.

⁽⁹⁾ A*10 only for total employment, self employed and employees in resident production units.

⁽¹⁰⁾ Annual and quarterly data in previous year's prices are not to be provided for reference year 1995.

Table 2 — Main aggregates of general government

Code	Transaction	Sectors and subsectors ^(*) ⁽¹⁾ ⁽²⁾
P.1	Output	S.13, S.1311, S.1312, S.1313, S.1314
P.11 + P.12	— Market output and output for own final use	S.13, S.1311, S.1312, S.1313, S.1314

Code	Transaction	Sectors and subsectors (*) (1) (2)
P.13	— Non-market output	S.13, S.1311, S.1312, S.1313, S.1314
P.131	Payments for non-market output	S.13, S.1311, S.1312, S.1313, S.1314
P.132	Non-market output, other	S.13, S.1311, S.1312, S.1313, S.1314
P.11 + P.12 + P.131	Market output, output for own final use and payments for non-market output	S.13, S.1311, S.1312, S.1313, S.1314
P.2	Intermediate consumption	S.13, S.1311, S.1312, S.1313, S.1314
B.1g	Value added, gross	S.13, S.1311, S.1312, S.1313, S.1314
P.51c	Consumption of fixed capital	S.13, S.1311, S.1312, S.1313, S.1314
B.1n	Value added, net	S.13, S.1311, S.1312, S.1313, S.1314
D.1p	Compensation of employees, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.29p	Other taxes on production, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.39r	Other subsidies on production, receivable	S.13, S.1311, S.1312, S.1313, S.1314
B.2n	Operating surplus, net	S.13, S.1311, S.1312, S.1313, S.1314
D.2r	Taxes on production and imports, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.21r	Taxes on products, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.211r	VAT, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.29r	Other taxes on production, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.4r	Property income, receivable (1)	S.13, S.1311, S.1312, S.1313, S.1314
D.41r	Interest, receivable (1)	S.13, S.1311, S.1312, S.1313, S.1314
D.42r + D.43r + D.44r + D.45r	Other property income, receivable (1)	S.13, S.1311, S.1312, S.1313, S.1314
D.3p	Subsidies, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.31p	Subsidies on products, payable	S.13, S.1311, S.1312, S.1313, S.1314

Code	Transaction	Sectors and subsectors (*) (1) (2)
D.39p	Other subsidies on production, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.4p	Property income, payable (1)	S.13, S.1311, S.1312, S.1313, S.1314
D.4p_S.1311	of which, payable to subsector Central Government (S.1311) (1) (4)	S.1312, S.1313, S.1314
D.4p_S.1312	of which, payable to subsector State Government (S.1312) (1) (4)	S.1311, S.1313, S.1314
D.4p_S.1313	of which, payable to subsector Local Government (S.1313) (1) (4)	S.1311, S.1312, S.1314
D.4p_S.1314	of which, payable to subsector Social Security Funds (S.1314) (1) (4)	S.1311, S.1312, S.1313
D. 41 p	— Interest, payable (1)	S.13, S.1311, S.1312, S.1313, S.1314
D.42p + D.43p + D.44p + D.45p	— Other property income, payable (1)	S.13, S.1311, S.1312, S.1313, S.1314
B.5n	Balance of primary incomes, net	S.13, S.1311, S.1312, S.1313, S.1314
D.5r	Current taxes on income, wealth etc., receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.61r	Net social contributions, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.611r	— of which employers' actual social contributions	S.13, S.1311, S.1312, S.1313, S.1314
D.613r	— of which households' actual social contributions	S.13, S.1311, S.1312, S.1313, S.1314
D.7r	Other current transfers, receivable (1)	S.13, S.1311, S.1312, S.1313, S.1314
D.5p	Current taxes on income, wealth etc., payable	S.13, S.1311, S.1312, S.1313, S.1314
D.62p	Social benefits other than social transfers in kind, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.632p	Social transfers in kind — purchased market production, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.62p+D.632p	Social benefits other than social transfers in kind and social transfers in kind — purchased market production, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.7p	Other current transfers, payable (1)	S.13, S.1311, S.1312, S.1313, S.1314
D.7p_S.1311	of which, payable to subsector central government (S.1311) (1) (4)	S.1312, S.1313, S.1314
D.7p_S.1312	of which, payable to subsector state government (S.1312) (1) (4)	S.1311, S.1313, S.1314

Code	Transaction	Sectors and subsectors (*) (1) (2)
D.7p_S.1313	of which, payable to subsector local government (S.1313) (1) (4)	S.1311, S.1312, S.1314
D.7p_S.1314	of which, payable to subsector social security funds (S.1314) (1) (4)	S.1311, S.1312, S.1313
B.6n	Disposable income, net	S.13, S.1311, S.1312, S.1313, S.1314
P.3	Final consumption expenditure	S.13, S.1311, S.1312, S.1313, S.1314
P.31	— Individual consumption expenditure	S.13, S.1311, S.1312, S.1313, S.1314
P.32	— Collective consumption expenditure	S.13, S.1311, S.1312, S.1313, S.1314
D.8	Adjustment for the change in pension entitlements	S.13, S.1311, S.1312, S.1313, S.1314
B.8g	Saving, gross	S.13, S.1311, S.1312, S.1313, S.1314
B.8n	Saving, net	S.13, S.1311, S.1312, S.1313, S.1314
D.9r	Capital transfers, receivable (1)	S.13, S.1311, S.1312, S.1313, S.1314
D.91r	— Capital taxes, receivable (1)	S.13, S.1311, S.1312, S.1313, S.1314
D.92r+D.99r	— Other capital transfers and investment grants, receivable (1) (2)	S.13, S.1311, S.1312, S.1313, S.1314
D.9p	Capital transfers, payable (1) (2)	S.13, S.1311, S.1312, S.1313, S.1314
D.9p_S.1311	of which, payable to subsector central government (S.1311) (1) (2) (4)	S.1312, S.1313, S.1314
D.9p_S.1312	of which, payable to subsector state government (S.1312) (1) (2) (4)	S.1311, S.1313, S.1314
D.9p_S.1313	of which, payable to subsector local government (S.1313) (1) (2) (4)	S.1311, S.1312, S.1314
D.9p_S.1314	of which, payable to subsector social security funds (S.1314) (1) (2) (4)	S.1311, S.1312, S.1313
D.92p	— Investment grants, payable	S.13, S.1311, S.1312, S.1313, S.1314
P.5	Gross capital formation	S.13, S.1311, S.1312, S.1313, S.1314
P.51g	— Gross fixed capital formation	S.13, S.1311, S.1312, S.1313, S.1314
P.52+P.53	— Changes in inventories and acquisitions less disposals of valuables	S.13, S.1311, S.1312, S.1313, S.1314
NP	Acquisitions less disposals of non-financial non-produced assets	S.13, S.1311, S.1312, S.1313, S.1314

Code	Transaction	Sectors and subsectors (*) (1) (2)
OP5ANP	Gross capital formation and acquisitions less disposals of non-financial non-produced assets	S.13, S.1311, S.1312, S.1313, S.1314
B.9	Net lending (+)/net borrowing (—)	S.13, S.1311, S.1312, S.1313, S.1314
TE	Total expenditure	S.13, S.1311, S.1312, S.1313, S.1314
TR	Total revenue	S.13, S.1311, S.1312, S.1313, S.1314
D.995	Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected (1) (2) (3)	S.13, S.1311, S.1312, S.1313, S.1314
PTC	Total payable tax credits (5) (6) (7)	S.13, S.1311, S.1312, S.1313, S.1314
TC	— of which payable tax credits that exceed the taxpayer's liability (5) (6) (7)	S.13, S.1311, S.1312, S.1313, S.1314

(*) Sector and subsectors:

S.13 General government subsector breakdown:

- S.13 General government
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds.

(1) Subsector data shall be consolidated within each subsector but not between subsectors. Sector S.13 data equal the sum of subsector data, except for items D.4, D.7 and D.9 (and their subitems) which should be consolidated between subsectors (with counterpart information).

(2) D.995 is to be deducted from D.99r. No amounts for D.995 are to be included under D.9p.

(3) The split by receiving subsectors is voluntary.

(4) Whenever substantial payments for items other than D.4, D.7 or D.9 and subitems occur between subsectors, please specify these payments in the sender footnotes.

(5) A tax credit is a tax relief which is directly subtracted from the tax liability otherwise due by the beneficiary household or corporation. Payable tax credits are tax credits for which any amount exceeding the amount of tax liability (otherwise due) is paid out to the beneficiary. The whole amount of the payable tax credit should be recorded as government expenditure ('Total payable tax credits', PTC) while mentioning the amount of the 'transfer component' (TC), which are payable tax credits that exceed the taxpayer's liability and that are paid out to the taxpayer.

(6) Data to be transmitted on a voluntary basis for subsectors.

(7) Data for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory for reference years from 2012 onwards.

Table 3 — Tables by industry

Code	List of variables	Breakdown (1) (3)	Current prices	Previous year's prices and chain-linked volumes (2)
Output				
P.1	1. Output at basic prices by industry	A*21/A*64	x	
P.2	2. Intermediate consumption at purchaser's prices by industry	A*21/A*64	x	
B.1g	3. Gross value added at basic prices by industry	A*21/A*64	x	x
P.51c	4. Consumption of fixed capital by industry	A*21/A*64	x	x
B.2n+B.3n	5. Net operating surplus and net mixed income	A*21/A*64	x	
D.29 – D.39	6. Other taxes on production less other subsidies on production	A*21/A*64	x	

Code	List of variables	Breakdown ⁽¹⁾ ⁽³⁾	Current prices	Previous year's prices and chain-linked volumes ⁽²⁾
Capital formation				
P.5	7. Gross capital formation		x	x
P.51g	a) Gross fixed capital formation by industry	A*10 (A*21 ⁽⁵⁾)/A*10 (A*64 ⁽⁵⁾)	x	x
	Breakdown by fixed asset AN_F6	A*10 (A*21 ⁽⁵⁾)/A*10 (A*64 ⁽⁵⁾)	x	x
P.52	b) Changes in inventories by industry	A*10 (A*21 ⁽⁵⁾)/A*10 (A*64 ⁽⁵⁾)	x	x ⁽⁶⁾
P.53	c) Acquisitions less disposals of valuables		x	x ⁽⁶⁾
Employment and compensation of employees				
EMP	8. Employment by industry (thousands of persons, thousands of hours worked ⁽⁴⁾ and thousands of jobs ⁽⁵⁾)	A*21/A*64		
ESE	a) self employed by industry (thousands of persons, thousands of hours worked ⁽⁴⁾ and thousands of jobs ⁽⁵⁾)	A*21/A*64		
EEM	b) employees by industry (thousands of persons, thousands of hours worked ⁽⁴⁾ and thousands of jobs ⁽⁵⁾)	A*21/A*64		
D.1	9. Compensation of employees by industry	A*21/A*64	x	
D.11	a) Wages and salaries by industry	A*21/A*64	x	

AN_F6: Breakdown of fixed assets:

AN.111 dwellings

AN.112 other buildings and structures

AN.113 +AN.114 machinery and equipment + weapon systems

— AN.1131 transport equipment

— AN.1132 ICT equipment (*), (**)

— AN.1139+AN.114 other machinery and equipment + weapon systems (*), (**)

AN.115 cultivated biological resources

AN.117 intellectual property products (**)

(*) On a voluntary basis.

(**) Only total economy.

⁽¹⁾ Breakdown by industry according to NACE classification. The first mentioned breakdown level applies to the transmission at t+9 months. The second mentioned breakdown level applies to the transmission at t+21 months. If no breakdown is indicated, that means total economy.

⁽²⁾ Data in previous year's prices not to be provided for reference year 1995.

⁽³⁾ For breakdowns level A*64, the data transmission for item 'imputed rentals of owner-occupied dwellings' (item 44, — "Real estate activities") is compulsory only for variables P.1, P.2, B.1g.

⁽⁴⁾ For data provision for hours worked on NACE, level A*64 is voluntary.

⁽⁵⁾ On a voluntary basis.

⁽⁶⁾ Only in previous year's prices.

Table 5 — Household final consumption expenditure

Code	List of variables	Breakdown	Current prices	Previous year's prices and chain-linked volumes ⁽²⁾
P.3	1. Final consumption expenditure by purpose (Household)	Coicop groups ⁽¹⁾	x	x
P.3	2. Final consumption expenditure of resident and non-resident households on the economic territory		x	x
P.33	3. Final consumption expenditure of resident households in the rest of the world		x	x
P.34	4. Final consumption expenditure of non-resident households on the economic territory		x	x
P.3	5. Final consumption expenditure of resident households on the economic territory and abroad		x	x

⁽¹⁾ Coicop groups 12.2 'Prostitution' and 12.7 'Other services, not elsewhere classified' are to be provided as an aggregate.

⁽²⁾ Data in previous year's prices are not to be provided for reference year 1995.

Table 6 — Financial accounts by sector

(Transactions, other changes in volume and revaluation accounts — consolidated and non-consolidated — and counterpart information ^(*))

		Total economy	Non-financial corporations including subsectors ⁽¹⁾	Financial corporations including subsectors ⁽²⁾	General government including subsectors ⁽³⁾	Households and non-profit institutions serving households ⁽⁴⁾	Rest of the world including subsectors ⁽⁵⁾
Transactions/other changes in volume ^(**)/re-valuation of financial instruments ^(**)	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
Financial assets	F.A	x	x	x	x	x	x
Monetary gold and special drawing rights (SDRs)	F.1	x	x	x	x	x	x
Monetary gold	F.11	x	x	x	x	x	x
SDRs	F.12	x	x	x	x	x	x
Currency and deposits	F.2	x	x	x	x	x	x
Currency	F.21	x	x	x	x	x	x
Transferable deposits	F.22	x	x	x	x	x	x
Other deposits	F.29	x	x	x	x	x	x
Debt securities	F.3	x	x	x	x	x	x
Short-term	F.31	x	x	x	x	x	x
Long-term	F.32	x	x	x	x	x	x

		Total economy	Non-financial corporations including subsectors ⁽¹⁾	Financial corporations including subsectors ⁽²⁾	General government including subsectors ⁽³⁾	Households and non-profit institutions serving households ⁽⁴⁾	Rest of the world including subsectors ⁽⁵⁾
Transactions/other changes in volume ^(**)/re-valuation of financial instruments ^(**)	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
Loans	F.4	x	x	x	x	x	x
Short-term	F.41	x	x	x	x	x	x
Long-term	F.42	x	x	x	x	x	x
Equity and investment fund shares/units	F.5	x	x	x	x	x	x
Equity	F.51	x	x	x	x	x	x
Listed shares	F.511	x	x	x	x	x	x
Unlisted shares	F.512	x	x	x	x	x	x
Other equity	F.519	x	x	x	x	x	x
Investment fund shares/units	F.52	x	x	x	x	x	x
Money Market Fund shares/units (MMFs) ⁽⁶⁾	F.521	x	x	x	x	x	x
Non-MMF investment fund shares/units ⁽⁶⁾	F.522	x	x	x	x	x	x
Insurance, pension and standardised guarantee schemes	F.6	x	x	x	x	x	x
Non-life insurance technical reserves	F.61	x	x	x	x	x	x
Life insurance and annuity entitlements	F.62	x	x	x	x	x	x
Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	F.63+ F.64+ F.65	x	x	x	x	x	x
Pension entitlements ⁽⁶⁾	F.63	x	x	x	x	x	x
Claims of pension funds on pension managers ⁽⁶⁾	F.64	x	x	x	x	x	x
Entitlements to non-pension benefits ⁽⁶⁾	F.65	x	x	x	x	x	x
Provisions for calls under standardised guarantees	F.66	x	x	x	x	x	x
Financial derivatives and employee stock options	F.7	x	x	x	x	x	x

		Total economy	Non-financial corporations including subsectors (1)	Financial corporations including subsectors (2)	General government including subsectors (3)	Households and non-profit institutions serving households (4)	Rest of the world including subsectors (5)
Transactions/other changes in volume (**)/re-valuation of financial instruments (**)	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
Financial derivatives (6)	F.71	x	x	x	x	x	x
Employee stock options (6)	F.72	x	x	x	x	x	x
Other accounts receivable	F.8	x	x	x	x	x	x
Trade credits and advances	F.81	x	x	x	x	x	x
Other accounts receivable, excluding trade credits and advances	F.89	x	x	x	x	x	x
Liabilities	F.L	x	x	x	x	x	x
Monetary gold and special drawing rights (SDRs)	F.1	x	x	x	x	x	x
Monetary gold	F.11	x	x	x	x	x	x
SDRs	F.12	x	x	x	x	x	x
Currency and deposits	F.2	x	x	x	x	x	x
Currency	F.21	x	x	x	x	x	x
Transferable deposits	F.22	x	x	x	x	x	x
Other deposits	F.29	x	x	x	x	x	x
Debt securities	F.3	x	x	x	x	x	x
Short-term	F.31	x	x	x	x	x	x
Long-term	F.32	x	x	x	x	x	x
Loans	F.4	x	x	x	x	x	x
Short-term	F.41	x	x	x	x	x	x
Long-term	F.42	x	x	x	x	x	x
Equity and investment fund shares/units	F.5	x	x	x	x	x	x
Equity	F.51	x	x	x	x	x	x
Listed shares	F.511	x	x	x	x	x	x
Unlisted shares	F.512	x	x	x	x	x	x
Other equity	F.519	x	x	x	x	x	x
Investment fund shares/units	F.52	x	x	x	x	x	x

		Total economy	Non-financial corporations including subsectors (1)	Financial corporations including subsectors (2)	General government including subsectors (3)	Households and non-profit institutions serving households (4)	Rest of the world including subsectors (5)
Transactions/other changes in volume (**)/re-valuation of financial instruments (**)	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
Money Market Fund shares/units (MMFs) (6)	F.521	x	x	x	x	x	x
Non-MMF investment fund shares/units (6)	F.522	x	x	x	x	x	x
Insurance, pension and standardised guarantee schemes	F.6	x	x	x	x	x	x
Non-life insurance technical reserves	F.61	x	x	x	x	x	x
Life insurance and annuity entitlements	F.62	x	x	x	x	x	x
Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	F.63+ F.64+ F.65	x	x	x	x	x	x
Pension entitlements (6)	F.63	x	x	x	x	x	x
Claims of pension funds on pension managers (6)	F.64	x	x	x	x	x	x
Entitlements to non-pension benefits (6)	F.65	x	x	x	x	x	x
Provisions for calls under standardised guarantees	F.66	x	x	x	x	x	x
Financial derivatives and employee stock options	F.7	x	x	x	x	x	x
Financial derivatives (6)	F.71	x	x	x	x	x	x
Employee stock options (6)	F.72	x	x	x	x	x	x
Other accounts payable	F.8	x	x	x	x	x	x
Trade credits and advances	F.81	x	x	x	x	x	x
Other accounts payable excluding trade credits and advances	F.89	x	x	x	x	x	x
Net acquisition of financial assets (7)	F.A	x	x	x	x	x	x

		Total economy	Non-financial corporations including subsectors ⁽¹⁾	Financial corporations including subsectors ⁽²⁾	General government including subsectors ⁽³⁾	Households and non-profit institutions serving households ⁽⁴⁾	Rest of the world including subsectors ⁽⁵⁾
Transactions/other changes in volume ^(**)/re-valuation of financial instruments ^(**)	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
Net incurrence of liabilities ⁽⁷⁾	F.L	x	x	x	x	x	x
Net financial transactions ⁽⁷⁾		x	x	x	x	x	x

(*) Non-consolidated counterpart information to be provided on a voluntary basis and limited to the following counterpart sectors:

- S.11 Non-financial corporations
- S.12 Financial corporations
- S.13 General government
- S.14 + S.15 Households and non-profit institutions serving households
- S.2 Rest of the world.

(**) Non-consolidated other changes in volume and revaluation accounts are to be provided on a compulsory basis for the reference years from 2012 onwards and limited to the following sectors and the instruments split:

- S.11 Non-financial corporations
- S.12 Financial corporations
- S.13 General government
- S.14 + S.15 Households and non-profit institutions serving households
- S.2 Rest of the world
- F.1 Monetary gold and special drawing rights (SDRs)
- F.2 Currency and deposits
- F.3 Debt securities
- F.4 Loans
- F.5 Equity and investment fund shares/units
- F.6 Insurance, pension and standardised guarantee schemes
- F.7 Financial derivatives and employee stock options
- F.8 Other accounts receivable/payable

Consolidated other changes in volume and revaluation accounts to be provided on a voluntary basis.

(1) Non-financial corporations:

- S.11 Non-financial corporations — total
- S.11001 All public non-financial corporations (to be provided on a voluntary basis).

(2) Financial corporations:

- S.12 Financial corporations — total
- S.121+S.122+S.123 Monetary financial institutions
- S.121 Central Bank
- S.122+S.123 Deposit-taking corporations except the Central Bank, and money market funds (breakdown to be provided on a voluntary basis)
- S.124 Non-MMF investment funds
- S.125+S.126+S.127 Other financial intermediaries, except insurance corporations and pension funds, financial auxiliaries and captive financial institutions and money lenders (breakdown to be provided on a voluntary basis)
- S.128+S.129 Insurance corporations and pension funds (breakdown to be provided on a voluntary basis)
- S.12001 All public financial corporations (to be provided on a voluntary basis).

(3) General government subsector breakdown:

- S.13 General government — total
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds.

(4) Households and non-profit institutions serving households (breakdown to be provided on a voluntary basis for reference years before 2012):

- S.14+S.15 Households + non-profit institutions serving households — total
- S.14 Households
- S.15 Non-profit institutions serving households.

(5) Rest of the world:

- S.2 Rest of the world — total (breakdown to be provided on a voluntary basis)
- S.21 Member States and institutions and bodies of the European Union
- S.22 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area
- S.22 Non-member countries and international organisations non-resident in the European Union, taking into account that:
 - EMU and EU breakdowns should represent the actual composition at the end of each reference period ('evolving composition');
 - the voluntary data should not be provided for reference periods before 1999.

(6) To be provided on a voluntary basis.

(7) Only for 'transactions in financial instruments' but not meaningful for 'changes in volume', 'revaluation of financial instruments' and counterpart sector information.

Table 7 — Balance Sheets for financial assets and liabilities (Stocks of financial instruments — consolidated and non-consolidated — and counterpart information (*)

		Total economy	Non-financial corporations including subsectors ⁽¹⁾	Financial corporations including subsectors ⁽²⁾	General government including subsectors ⁽³⁾	Households and non-profit institutions serving households ⁽⁴⁾	Rest of the world including subsectors ⁽⁵⁾
Stocks of financial assets and liabilities	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
Financial assets	AF.A	x	x	x	x	x	x
Monetary gold and special drawing rights (SDRs)	AF.1	x	x	x	x	x	x
Monetary gold	AF.11	x	x	x	x	x	x
SDRs	AF.12	x	x	x	x	x	x
Currency and deposits	AF.2	x	x	x	x	x	x
Currency	AF.21	x	x	x	x	x	x
Transferable deposits	AF.22	x	x	x	x	x	x
Other deposits	AF.29	x	x	x	x	x	x
Debt securities	AF.3	x	x	x	x	x	x
Short-term	AF.31	x	x	x	x	x	x
Long-term	AF.32	x	x	x	x	x	x
Loans	AF.4	x	x	x	x	x	x
Short-term	AF.41	x	x	x	x	x	x
Long-term	AF.42	x	x	x	x	x	x
Equity and investment fund shares/units	AF.5	x	x	x	x	x	x
Equity	AF.51	x	x	x	x	x	x
Listed shares	AF.511	x	x	x	x	x	x
Unlisted shares	AF.512	x	x	x	x	x	x
Other equity	AF.519	x	x	x	x	x	x
Investment fund shares/units	AF.52	x	x	x	x	x	x
Money Market Fund shares/units (MMFs) ⁽⁶⁾	AF.521	x	x	x	x	x	x
Non-MMF investment fund shares/units ⁽⁶⁾	AF.522	x	x	x	x	x	x
Insurance, pension and standardised guarantee schemes	AF.6	x	x	x	x	x	x
Non-life insurance technical reserves	AF.61	x	x	x	x	x	x
Life insurance and annuity entitlements	AF.62	x	x	x	x	x	x

		Total economy	Non-financial corporations including subsectors (1)	Financial corporations including subsectors (2)	General government including subsectors (3)	Households and non-profit institutions serving households (4)	Rest of the world including subsectors (5)
Stocks of financial assets and liabilities	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	AF.63+ AF.64+ AF.65	x	x	x	x	x	x
Pension entitlements (6)	AF.63	x	x	x	x	x	x
Claims of pension funds on pension managers (6)	AF.64	x	x	x	x	x	x
Entitlements to non-pension benefits (6)	AF.65	x	x	x	x	x	x
Provisions for calls under standardised guarantees	AF.66	x	x	x	x	x	x
Financial derivatives and employee stock options	AF.7	x	x	x	x	x	x
Financial derivatives (6)	AF.71	x	x	x	x	x	x
Employee stock options (6)	AF.72	x	x	x	x	x	x
Other accounts receivable	AF.8	x	x	x	x	x	x
Trade credits and advances	AF.81	x	x	x	x	x	x
Other accounts receivable, excluding trade credits and advances	AF.89	x	x	x	x	x	x
Liabilities	AF.L	x	x	x	x	x	x
Monetary gold and special drawing rights (SDRs)	AF.1	x	x	x	x	x	x
Monetary gold	AF.11	x	x	x	x	x	x
SDRs	AF.12	x	x	x	x	x	x
Currency and deposits	AF.2	x	x	x	x	x	x
Currency	AF.21	x	x	x	x	x	x
Transferable deposits	AF.22	x	x	x	x	x	x
Other deposits	AF.29	x	x	x	x	x	x
Debt securities	AF.3	x	x	x	x	x	x
Short-term	AF.31	x	x	x	x	x	x

		Total economy	Non-financial corporations including subsectors ⁽¹⁾	Financial corporations including subsectors ⁽²⁾	General government including subsectors ⁽³⁾	Households and non-profit institutions serving households ⁽⁴⁾	Rest of the world including subsectors ⁽⁵⁾
Stocks of financial assets and liabilities	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
Long-term	AF.32	x	x	x	x	x	x
Loans	AF.4	x	x	x	x	x	x
Short-term	AF.41	x	x	x	x	x	x
Long-term	AF.42	x	x	x	x	x	x
Equity and investment fund shares/units	AF.5	x	x	x	x	x	x
Equity	AF.51	x	x	x	x	x	x
Listed shares	AF.511	x	x	x	x	x	x
Unlisted shares	AF.512	x	x	x	x	x	x
Other equity	AF.519	x	x	x	x	x	x
Investment fund shares/units	AF.52	x	x	x	x	x	x
Money Market Fund shares/units (MMFs) ⁽⁶⁾	AF.521	x	x	x	x	x	x
Non-MMF investment fund shares/units ⁽⁶⁾	AF.522	x	x	x	x	x	x
Insurance, pension and standardised guarantee schemes	AF.6	x	x	x	x	x	x
Non-life insurance technical reserves	AF.61	x	x	x	x	x	x
Life insurance and annuity entitlements	AF.62	x	x	x	x	x	x
Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	AF.63 + AF.64 + AF.65	x	x	x	x	x	x
Pension entitlements ⁽⁶⁾	AF.63	x	x	x	x	x	x
Claims of pension funds on pension managers ⁽⁶⁾	AF.64	x	x	x	x	x	x
Entitlements to non-pension benefits ⁽⁶⁾	AF.65	x	x	x	x	x	x
Provisions for calls under standardised guarantees	AF.66	x	x	x	x	x	x
Financial derivatives and employee stock options	AF.7	x	x	x	x	x	x

		Total economy	Non-financial corporations including subsectors ⁽¹⁾	Financial corporations including subsectors ⁽²⁾	General government including subsectors ⁽³⁾	Households and non-profit institutions serving households ⁽⁴⁾	Rest of the world including subsectors ⁽⁵⁾
Stocks of financial assets and liabilities	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
Financial derivatives ⁽⁶⁾	AF.71	x	x	x	x	x	x
Employee stock options ⁽⁶⁾	AF.72	x	x	x	x	x	x
Other accounts payable	AF.8	x	x	x	x	x	x
Trade credits and advances	AF.81	x	x	x	x	x	x
Other accounts payable excluding trade credits and advances	AF.89	x	x	x	x	x	x
Financial assets ⁽⁷⁾	AF.A	x	x	x	x	x	x
Liabilities ⁽⁷⁾	AF.L	x	x	x	x	x	x
Financial net worth ⁽⁷⁾	BF.90	x	x	x	x	x	x

(*) Non-consolidated counterpart information to be provided on a voluntary basis and limited to the following counterpart sectors:

- S.11 Non-financial corporations
- S.12 Financial corporations
- S.13 General government
- S.14 + S.15 Households and non-profit institutions serving households
- S.2 Rest of the world.

(1) Non-financial corporations:

- S.11 Non-financial corporations — total
- S.11001 All public non-financial corporations (to be provided on a voluntary basis).

(2) Financial corporations:

- S.12 Financial corporations — total
- S.121+S.122+S.123 Monetary financial institutions
- S.121 Central Bank
- S.122+S.123 Deposit-taking corporations, except the Central Bank, and money-market funds (breakdown to be provided on a voluntary basis)
- S.124 Non-MMF investment funds
- S.125 + S.126+S.127 Other financial intermediaries, except insurance corporations and pension funds, financial auxiliaries and captive financial institutions and money lenders (breakdown to be provided on a voluntary basis)
- S.128+S.129 Insurance corporations and pension funds (breakdown to be provided on a voluntary basis)
- S.12001 All public financial corporations (to be provided on a voluntary basis).

(3) Breakdown of general government subsectors:

- S.13 General government — total
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds.

(4) Households and non-profit institutions serving households (breakdown to be provided on a voluntary basis for reference years before 2012):

- S.14+S.15 Households + non-profit institutions serving households — total
- S.14 Households
- S.15 Non-profit institutions serving households.

(5) Rest of the world:

- S.2 Rest of the world — total (breakdown to be provided on a voluntary basis)
- S.21 Member States and institutions and bodies of the European Union
- S.21 Members States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area
- S.22 Non-member countries and international organisations non-resident in the European Union, taking into account that:
 - EMU and EU breakdowns should represent the actual composition at the end of each reference period ('evolving composition');
 - The voluntary data should not be provided for periods before reference year 1999.

(6) To be provided on a voluntary basis.

(7) Counterpart sector information not relevant for this item.

Table 8 — Non-financial accounts by sector — annual

Transactions and balancing items	Sectors											
	S.1	S.11	S.11001	S.12	S.12001	S.13	S.14+S.15	S.14 (1)	S.15 (1)	S.1N	S.2	
I Production account/External account of goods and services												
Resources												
P.1 Output	X	X	0	X	0	X	X	X	X			
(P.11+P.12 +P.131) Market output, output for final use and payments for other non-market output						X						
P.11 — Market Output	X	X	0	X	0	X	X	X	X			
P.12 — Output for own final use	X	X	0	X	0	X	X	X	X			
P.13 — Non-market output	X					X	X		X			
P.7 Imports of goods and services												X
P.71 — Imports of goods												X
P.72 — Imports of services												X
P.72F — Imports of FISIM												0
(D.21 — D.31) Taxes less subsidies on products	X									X		
Uses												
2												
P.2 Intermediate consumption	X	X	0	X	0	X	X	X	X			
P.6 — Exports of goods and services												X
P.61 — Exports of goods												X
P.62 — Exports of services												X
P.62F — Exports of FISIM												0
B.1g Value added, gross/gross domestic product	X	X	0	X	0	X	X	X	X	X		

Transactions and balancing items		Sectors											S.2					
		S.1	S.11	S.11001	S.12	S.12001	S.13	S.14+S.15	S.14 (1)	S.15 (1)	S.1N	S.2						
I Production account/External account of goods and services																		
Resources																		
B.11	External balance of goods and services																	X
P.51c	Consumption of fixed capital	X	X	O	X	O		X		X	X	X	X	X				
B.1n	Value added, net/net domestic product	X	X	O	X	O		X		X	X	X	X	X			X	
II.1.1 Generation of income account																		
Resources																		
S.1		S.1	S.11	S.11001	S.12	S.12001		S.13	S.14+S.15	S.14 (1)	S.15 (1)	S.1N	S.2					
B.1g	Value added, gross/gross domestic product	X	X	O	X	O		X		X	X	X	X					
D.3	Subsidies	X	X	O	X	O		X		X	X	X	X					
D.31	— Subsidies on products																	
D.39	— Other subsidies on production	X	X	O	X	O		X		X	X	X	X					
Uses																		
D.1	Compensation of employees	X	X	O	X	O		X		X	X	X	X					X
D.11	— Wages and salaries	X	X	O	X	O		X		X	X	X	X					X
D.12	— Employers' social contributions	X	X	O	X	O		X		X	X	X	X					X
D.2	Taxes on production and imports	X	X	O	X	O		X		X	X	X	X					X
D.21	— Taxes on products																	X
D.29	— Other taxes on production	X	X	O	X	O		X		X	X	X	X					X
(B.2g+ B.3g)	Operating surplus, gross plus mixed income, gross	X	X	O	X	O		X		X	X	X	X					X

Transactions and balancing items	Sectors										
	S.1	S.11	S.11001	S.12	S.12001	S.13	S.14+S.15	S.14 ⁽¹⁾	S.15 ⁽¹⁾	S.1N	S.2
I Production account/External account of goods and services											
Resources											
B.2g — Operating surplus, gross	x						x	x			
B.3g — Mixed income, gross	x						x	x			
II.1.2 Allocation of primary income account											
Resources											
(B.2g+B.3g) Operating surplus, gross plus mixed income, gross	x	x	o	x	o		x	x	x		
B.2g — Operating surplus, gross	x						x	x			
B.3g — Mixed income, gross	x						x	x			
D.1 Compensation of employees	x						x	x			x
D.11 — Wages and salaries	x						x	x			x
D.12 — Employers' social contributions	x						x	x			x
D.2 Taxes on production and imports	x						x				x
D.21 — Taxes on products	x						x				x
D.211 — Value added type taxes (VAT)	x						x				x
D.212 — Taxes and duties on imports excluding VAT	x						x				x
D.214 — Taxes on products, except VAT and import taxes	x						x				x
D.29 — Other taxes on production	x						x				x
D.4 Property income	x	x	o	x	o		x	x	x		x
D.41 — Interest ⁽²⁾	x	x	o	x	o		x	x	x		x
D.42 — Distributed income of corporations	x	x	o	x	o		x	x	x		x

Transactions and balancing items	Sectors											
	S.1	S.11	S.11001	S.12	S.12001	S.13	S.14+S.15	S.14 ⁽¹⁾	S.15 ⁽¹⁾	S.1N	S.2	
I Production account/External account of goods and services												
Resources												
D.41g Total interest before FISIM allocation ⁽²⁾	X	X	0	X	0	X	X	X	X		X	X
Uses												
D.3 Subsidies	X					X						X
D.31 — Subsidies on products	X					X						X
D.39 — Other subsidies on production	X					X						X
D.4 Property income	X	X	0	X	0	X	X	X	X			X
D.41 — Interest ⁽²⁾	X	X	0	X	0	X	X	X	X			X
D.42 — Distributed income of corporations	X	X	0	X	0	X						X
D.421 — — Dividends	0	0	0	0	0							0
D.422 — — Withdrawals from the income of quasi-corporations	0	0	0	0	0							0
D.43 — Reinvested earnings on foreign direct investment	X	X	0	X	0				X			X
D.43S21 — — Reinvested earnings on Intra-EA F.D.I. ⁽³⁾ ⁽⁴⁾		X	0	X	0				X			
D.43S2X — — Reinvested earnings on Extra-EA F.D.I. ⁽³⁾ ⁽⁴⁾		X	0	X	0							
D.43S21 — — Reinvested earnings on Intra-EU F.D.I. ⁽³⁾		X	0	X	0							
D.43S22 — — Reinvested earnings on Extra-EU F.D.I. ⁽³⁾		X	0	X	0							
D.44 — Other investment income	X	X	0	X	0	X	X	X	X			X

Transactions and balancing items	Sectors											
	S.1	S.11	S.11001	S.12	S.12001	S.13	S.14+S.15	S.14 ⁽¹⁾	S.15 ⁽¹⁾	S.1N	S.2	
I Production account/External account of goods and services												
Resources												
D.441 — — Investment income attributable to insurance policy holders ⁽²⁾	X	X	0	X	0	X	X	X	X		X	
D.442 — — Investment income payable on pension entitlements ⁽²⁾	X	X	0	X	0	X	X	X	X		X	
D.443 — — Investment income attributable to collective investment fund shareholders ⁽²⁾	X	X	0	X	0	X	X	X	X		X	
D.45 — Rent	X	X	0	X	0	X	X	X	X			
B.5g Balance of primary incomes, gross/national income, gross	X	X	0	X	0	X	X	X	X			
D.41g Total interest before FISIM allocation ⁽²⁾	X	X	0	X	0	X	X	X	X		X	
II.2 Secondary distribution of income account												
Resources												
B.5g Balance of primary incomes, gross/national income, gross	X	X	0	X	0	X	X	X	X			
D.5 Current taxes on income, wealth, etc	X					X						X
D.51 — Taxes on income	X					X						X
D.59 — Other current taxes	X					X						X
D.6 Social contributions and benefits	X	X	0	X	0	X	X	X	X		X	X
D.61 — Net social contributions	X	X	0	X	0	X	X	X	X		X	X

Transactions and balancing items	Sectors											
	S.1	S.11	S.11001	S.12	S.12001	S.13	S.14+S.15	S.14 ⁽¹⁾	S.15 ⁽¹⁾	S.1N	S.2	
I Production account/External account of goods and services												
Resources												
D.611 — — Employers' actual social contributions ⁽³⁾	X	X	0	X	0	X	X	X	X		X	X
D.612 — — Employers' imputed social contributions ⁽³⁾	X	X	0	X	0	X	X	X	X		X	X
D.613 — — Households' actual social contributions ⁽³⁾	X	X	0	X	0	X	X	X	X		X	X
D.614 — — Households' social contribution supplements ⁽³⁾	X	X	0	X	0	X	X	X	X		X	X
D.61SC — — Social insurance scheme service charges ⁽³⁾	X	X	0	X	0	X	X	X	X		X	X
D.62 — Social benefits other than social transfers in kind	X							X				X
D.63 — Social transfers in kind	X							X				
D.631 — Social transfers in kind — non-market production	0							0				
D.632 — Social transfers in kind — purchased market production	0							0				
D.7 Other current transfers	X	X	0	X	0	X	X	X	X		X	X
D.71 — Net non-life insurance premiums	X			X	0	X	X	X	X		X	X
D.72 — Non-life insurance claims	X	X	0	X	0	X	X	X	X		X	X
D.74 — Current international cooperation	X					X					X	X
D. 74A — — Of which: payable to/receivable by European institutions (e.g. EDF)						X					X	X

Transactions and balancing items	Sectors											
	S.1	S.11	S.11001	S.12	S.12001	S.13	S.14+S.15	S.14 (1)	S.15 (1)	S.1N	S.2	
I Production account/External account of goods and services												
Resources												
D.7 Other current transfers	X	X	0	X	0	X	X	X	X		X	
D.71 — Net non-life insurance premiums	X	X	0	X	0	X	X	X	X		X	
D.72 — Non-life insurance claims	X			X	0	X					X	
D.74 — Current international cooperation	X					X					X	
D.74A — — Of which: payable to/receivable by European institutions (e.g. EDF)	X					X					X	
D.75 — Miscellaneous current transfers (2)	X	X	0	X	0	X	X	X	X		X	
D.76 — VAT - and GNI - based EU own resources	X					X						
B.7g Adjusted disposable income, gross	X					X	X	X	X			
B.6g Disposable income, gross	X	X	0	X	0	X	X	X	X			
II.4.1 Use of disposable income account												
Resources												
B.6g Disposable income, gross	X	X	0	X	0	X	X	X	X			
D.8 Adjustment for the change in pension entitlements	X						X	X	X			X
Uses												
P.3 Final consumption expenditure	X					X	X	X	X			X

Transactions and balancing items	Sectors											
	S.1	S.11	S.11001	S.12	S.12001	S.13	S.14+S.15	S.14 ⁽¹⁾	S.15 ⁽¹⁾	S.1N	S.2	
I Production account/External account of goods and services Resources	Total Economy	Non-financial corporations	Public non-financial corporations	Financial corporations	Public financial corporations	General government	Households + non-profit institutions serving households	Households	Non-profit institutions serving households	Not sectorised	Rest of the world	
	P.31	X				X	X	X	X			
	P.32	X				X						
	D.8	X	X	O	X	X	X	X	X		X	
	B.8g	X	X	O	X	O	X	X	X			
	B.12										X	
	III.1.1 Change in net worth due to saving and capital transfers account											
	Changes in liabilities and net worth											
	B.8g	X	X	O	X	O	X	X	X	X		X
	B.12											X
D.9r	X	X	O	X	O	X	X	X	X		X	
D.91r	X					X					X	
D.92r	X	X	O	X	O	X	X	X	X		X	
D.99r	X	X	O	X	O	X	X	X	X		X	
Changes in assets												
D.9p	X	X	O	X	O	X	X	X	X		X	
D.91p	X	X	O	X	O		X	X	X		X	

Transactions and balancing items	Sectors											
	S.1	S.11	S.11001	S.12	S.12001	S.13	S.14+S.15	S.14 ⁽¹⁾	S.15 ⁽¹⁾	S.1N	S.2	
I Production account/External account of goods and services												
Resources												
D.92p — Investment grants, payable ⁽²⁾	X					X					X	
D.99p — Other capital transfers, payable ⁽²⁾	X	X	O	X	O	X	X	X	X		X	X
P.51c Consumption of fixed capital	X	X	O	X	O	X	X	X	X		X	
B.10.1 Change in net worth due to saving and capital transfers	X	X	O	X	O	X	X	X	X		X	
III.1.2 Acquisitions of non-financial assets account												
Changes in liabilities and net worth	S.1	S.11	S.11001	S.12	S.12001	S.13	S.14+S.15	S.14 ⁽¹⁾	S.15 ⁽¹⁾	S.1N	S.2	
B.10.1 Change in net worth due to saving and capital transfers	X	X	O	X	O	X	X	X	X		X	
Changes in assets												
P.5g Gross capital formation	X	X	O	X	O	X	X	X	X		X	
P.51g — Gross fixed capital formation	X	X	O	X	O	X	X	X	X		X	
P.51c Consumption of fixed capital	X	X	O	X	O	X	X	X	X		X	
P.52 — Changes in inventories	X	X	O	X	O	X	X	X	X		X	
P.53 — Acquisitions less disposals of valuables	X	X	O	X	O	X	X	X	X		X	
NP Acquisitions less disposals of non-produced assets	X	X	O	X	O	X	X	X	X		X	
B.9 Net lending (+) / net borrowing (—)	X	X	O	X	O	X	X	X	X		X	

Transactions and balancing items	Sectors										
	S.1	S.11	S.11001	S.12	S.12001	S.13	S.14+S.15	S.14 ⁽¹⁾	S.15 ⁽¹⁾	S.1N	S.2
I Production account/External account of goods and services											
Resources											
DB.9 Discrepancy with net lending/net borrowing of financial accounts	x	Non-financial corporations	Public non-financial corporations	Financial corporations	Public financial corporations	General government	Households + non-profit institution serving households	Households	Non-profit institutions	Not sectorised	Rest of the world
	x	x	o	x	o	x	x	x	x		x
Additional information											
EMP Employment (in number of persons and number of hours worked)	o	o	o	o	o	x	o	o	o		
OTE Total general government expenditure											
OTR Total general government revenue						x			x		
		x									

o = non relevant cells

x = required

o = voluntary

(1) Data for S.14 and S.15 for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory for reference years from 2012 onwards.
 (2) In general, government data should be consolidated within each subsector but not between subsectors. However, for this transaction consolidation should be made between subsectors of general government (S.13) as well: central government, state government, local government and social security funds.
 (3) Data for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory for reference years from 2012 onwards.
 (4) To be transmitted only by Member States whose currency is the euro.

Table 801 — Non-financial accounts by sector — quarterly

Code	Transactions and balancing items	Sectors						
		S.1	S.11 (1)	S.12 (1)	S.13	S.14 + S.15 (1)	S.1N (1)	S.2
I Production account/External account of goods and services								
Resources		Total Economy	Non-financial corporations	Financial corporations	General government	Households + non-profit institution serving households	Not sectorised	Rest of the world
P.1	Output	o	o	o	o	o		
(P.11+P12+P131)	Of which: Market output, output for final use and payments for other non-market output				x			
P.7	Imports of goods and services							x
P.71	— Imports of goods							x
P.72	— Imports of services							x
P.72F	— Imports of FISIM							o
D.21 — D.31	Taxes less subsidies on products	x					x	
Uses								
P.2	Intermediate consumption	o	o	o	o	o		
P.6	Exports of goods and services							x
P.61	— Exports of goods							x
P.62	— Exports of services							x
P.62F	— Exports of FISIM							o
B.1g	Value added, gross/gross domestic product	x	x	x	x	x	x	
B.11	External balance of goods and services							x
P51c	Consumption of fixed capital	x	x	x	x	x		
B.1n	Value added, net/net domestic product	x	x	x	x	x		
II.1.1 Generation of income account								
Resources		S.1	S.11 (1)	S.12 (1)	S.13	S.14 + S.15 (1)	S.1N (1)	S.2
B.1g	Value added, gross/gross domestic product	x	x	x	x	x	x	
D.3	Subsidies	x	x	x	x	x	x	
D.31	— Subsidies on products	x					x	
D.39	— Other subsidies on production	x	x	x	x	x		
Uses								
D.1	Compensation of employees	x	x	x	x	x		x
D.2	Taxes on production and imports	x	x	x	x	x	x	
D.21	— Taxes on products	x					x	
D.29	— Other taxes on production	x	x	x	x	x		
B.2g+B.3g	Operating surplus, gross plus mixed income, gross	x	x	x	x	x	x	
B.3g	— Mixed income, gross	x				x		

Code	Transactions and balancing items	Sectors						
		S.1	S.11 ⁽¹⁾	S.12 ⁽¹⁾	S.13	S.14 + S.15 ⁽¹⁾	S.1N ⁽¹⁾	S.2
	I Production account/External account of goods and services							
	Resources	Total Economy	Non-financial corporations	Financial corporations	General government	Households + non-profit institution serving households	Not sectorised	Rest of the world
	II.1.2 Allocation of primary income account							
	Resources	S.1	S.11 ⁽¹⁾	S.12 ⁽¹⁾	S.13	S.14 + S.15 ⁽¹⁾	S.1N ⁽¹⁾	S.2
B.2g+B.3g	Operating surplus, gross plus mixed income, gross	x	x	x	x	x	x	
B.3g	— Mixed income, gross	x				x		
D.1	Compensation of employees	x				x		x
D.2	Taxes on production and imports	x			x			x
D.21	— Taxes on products	x			x			x
D.211	— Value added type taxes (VAT)				x			
D.29	— Other taxes on production	x			x			x
D.4	Property income	x ⁽¹⁾	x	x	x	x		x
D.41	— Interest ⁽²⁾	x ⁽¹⁾	x	x	x	x		x
(D.42+D.43+D.44+D.45)	— Other property income, not elsewhere specified	x ⁽¹⁾	x	x	x	x		x
D.42	— Distributed income of corporations	x ⁽¹⁾	x	x	x	x		x
D.43	— Reinvested earnings on foreign direct investment	x ⁽¹⁾	x	x	x	x		x
D.43S2I	— Reinvested earnings on intra-EA F.D.I.		o	o				
D.43S2X	— Reinvested earnings on extra-EA F.D.I.		o	o				
D.43S2I	— Reinvested earnings on intra-EU F.D.I.		o	o				
D.43S22	— Reinvested earnings on extra-EU F.D.I.		o	o				
D.44	— Other investment income	x ⁽¹⁾	x	x	x	x		x
D.45	— Rent	x ⁽¹⁾	x	x	x	x		
B.4g	Entrepreneurial income, gross	o	x	x	o	o		
D.41g	Total interest before FISIM allocation ⁽²⁾	x ⁽¹⁾	x	x	x	x		x
	Uses							
D.3	Subsidies	x			x		x	x
D.31	— Subsidies on products	x			x		x	x
D.39	— Other subsidies on production	x			x			x

Code	Transactions and balancing items	Sectors						
		S.1	S.11 ⁽¹⁾	S.12 ⁽¹⁾	S.13	S.14 + S.15 ⁽¹⁾	S.1N ⁽¹⁾	S.2
I Production account/External account of goods and services								
Resources		Total Economy	Non-financial corporations	Financial corporations	General government	Households + non-profit institution serving households	Not sectorised	Rest of the world
D.4	Property income	x ⁽¹⁾	x	x	x	x		x
D.41	— Interest ⁽²⁾	x ⁽¹⁾	x	x	x	x		x
(D.42 + D.43 + D.44 + D.45)	— Other Property Income, not elsewhere specified	x ⁽¹⁾	x	x	x	x		x
D.42	— Distributed income of corporations	x ⁽¹⁾	x	x				x
D.43	— Reinvested earnings on foreign direct investment	x ⁽¹⁾	x	x				x
D.43S2I	— Reinvested earnings on Intra-EA F.D.I.		o	o				
D.43S2X	— Reinvested earnings on Extra-EA F.D.I.		o	o				
D.43S2I	— Reinvested earnings on Intra-EU F.D.I.		o	o				
D.43S22	— Reinvested earnings on Extra-EU F.D.I.		o	o				
D.44	— Other investment income	x ⁽¹⁾	x	x	x			x
D.45	— Rents	x ⁽¹⁾	x	x	x	x		
B.5g	Balance of primary incomes, gross/national income, gross	x	x	x	x	x		
D.41g	Total interest before FISIM allocation ⁽²⁾	x ⁽¹⁾	x	x	x	x		x
II.2 Secondary distribution of income account								
Resources		S.1	S.11 ⁽¹⁾	S.12 ⁽¹⁾	S.13	S.14 + S.15 ⁽¹⁾	S.1N ⁽¹⁾	S.2
B.5g	Balance of primary incomes, gross/national income, gross	x	x	x	x	x		
D.5	Current taxes on income, wealth, etc	x			x			x
D.6	Social contributions and benefits	x ⁽¹⁾	x	x	x	x		x
D.61	— Net social contributions	x ⁽¹⁾	x	x	x	x		x
D.62	— Social benefits other than social transfers in kind	x ⁽¹⁾				x		x
D.63	— Social transfers in kind	x ⁽¹⁾				x		
D.7	Other current transfers	x ⁽¹⁾	x	x	x	x		x
D.71	— Net non-life insurance premiums	x ⁽¹⁾		x	x			x
D.72	— Non-life insurance claims	x ⁽¹⁾	x	x	x	x		x
(D.74+D.75+D.76)	— Other current transfers, not elsewhere specified	x ⁽¹⁾	x	x	x	x		x

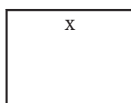
Code	Transactions and balancing items	Sectors						
		S.1	S.11 ⁽¹⁾	S.12 ⁽¹⁾	S.13	S.14 + S.15 ⁽¹⁾	S.1N ⁽¹⁾	S.2
	I Production account/External account of goods and services							
	Resources	Total Economy	Non-financial corporations	Financial corporations	General government	Households + non-profit institution serving households	Not sectorised	Rest of the world
D.74	— Current international cooperation	o			o			o
D.74A	— Of which: payable to/receivable by European institutions (e.g. EDF)							x
D.75	— Miscellaneous current transfers ⁽²⁾	o	o	o	o	o		o
D.76	— VAT - and GNI - based EU own resources							o
	Uses							
D.5	Current taxes on income, wealth, etc	x ⁽¹⁾	x	x	x	x		x
D.6	Social contributions and benefits	x ⁽¹⁾	x	x	x	x		x
D.61	— Net social contributions	x ⁽¹⁾				x		x
D.62	— Social benefits other than social transfers in kind	x ⁽¹⁾	x	x	x	x		x
D.63	— Social transfers in kind	x ⁽¹⁾			x	x		
D.631	— Social transfers in kind — non-market production	x			x			
D.632	— Social transfers in kind — purchased market production	x			x			
D.7	Other current transfers	x ⁽¹⁾	x	x	x	x		x
D.71	— Net non-life insurance premiums	x ⁽¹⁾	x	x	x	x		x
D.72	— Non-life insurance claims	x ⁽¹⁾		x	x			x
(D.74+D.75+D.76)	— Other Current transfers, not elsewhere specified	x ⁽¹⁾	x	x	x	x		x
D.74	— Current international cooperation	o			o			o
D.74A	— Of which: payable to/receivable by European institutions (e.g. EDF)	x			x			
D.75	— Miscellaneous current transfers ⁽²⁾	o	o	o	o	o		o
D.76	— VAT - and GNI - based EU own resources	o			o			
B.7g	Adjusted disposable income, gross				x	x		
B.6g	Disposable income, gross	x	x	x	x	x		

Code	Transactions and balancing items	Sectors						
		S.1	S.11 ⁽¹⁾	S.12 ⁽¹⁾	S.13	S.14 + S.15 ⁽¹⁾	S.1N ⁽¹⁾	S.2
I Production account/External account of goods and services								
Resources		Total Economy	Non-financial corporations	Financial corporations	General government	Households + non-profit institution serving households	Not sectorised	Rest of the world
II.4.1 Use of disposable income account		Sectors						
Resources		S.1	S.11 ⁽¹⁾	S.12 ⁽¹⁾	S.13	S.14 + S.15 ⁽¹⁾	S.1N ⁽¹⁾	S.2
B.6g	Disposable income, gross	x	x	x	x	x		
D.8	Adjustment for the change in pension entitlements	x				x		x
Uses								
P.3	Final consumption expenditure	x			x	x		
P.31	— Individual consumption expenditure	x			x	x		
P.32	— Collective consumption expenditure	x			x			
D.8	Adjustment for the change in pension entitlements	x	x	x	x	x		x
B.8g	Saving, gross	x	x	x	x	x		
B.12	Current external balance							x
III.1.1 Change in net worth due to saving and capital transfers account								
Changes in liabilities and net worth								
B.8g	Gross saving	x	x	x	x	x		
B.12	Current external balance							x
D.9r	Capital transfers, receivable	x ⁽¹⁾	x	x	x	x		x
D.91r	— Capital taxes, receivable	x			x			x
D.92r + D.99r	— Investment grants and other capital transfers ⁽²⁾	x ⁽¹⁾	x	x	x	x		x
D.92r	— Investment grants, receivable ⁽²⁾	o	o	o	o	o		o
D.99r	— Other capital transfers, receivable ⁽²⁾	o	o	o	o	o		o
Changes in assets								
D.9p	Capital transfers, payable	x ⁽¹⁾	x	x	x	x		x
D.91p	— Capital taxes, payable	x ⁽¹⁾	x	x		x		x
D.92p + D.99p	— Investment grants and other capital transfers ⁽²⁾	x ⁽¹⁾	x	x	x	x		x
D.92p	— Investment grants, payable ⁽²⁾	o			o			o
D.99p	— Other capital transfers, payable ⁽²⁾	o	o	o	o	o		o
P.51c	Consumption of fixed capital	x	x	x	x	x		

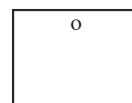
Code	Transactions and balancing items	Sectors						
		S.1	S.11 ⁽¹⁾	S.12 ⁽¹⁾	S.13	S.14 + S.15 ⁽¹⁾	S.1N ⁽¹⁾	S.2
	I Production account/External account of goods and services							
	Resources	Total Economy	Non-financial corporations	Financial corporations	General government	Households + non-profit institution serving households	Not sectorised	Rest of the world
B.101	Change in net worth due to saving and capital transfers	x	x	x	x	x		x
	III.1.2 Acquisitions of non-financial assets account	Sectors						
	Changes in liabilities and net worth	S.1	S.11 ⁽¹⁾	S.12 ⁽¹⁾	S.13	S.14 + S.15 ⁽¹⁾	S.1N ⁽¹⁾	S.2
B.101	Change in net worth due to saving and capital transfers	x	x	x	x	x		x
	Changes in assets							
P.5g	Gross capital formation	x	x	x	x	x		
P.51g	— Gross fixed capital formation	x	x	x	x	x		
P.51c	Consumption of fixed capital	x	x	x	x	x		
P.52 + P.53	— Changes in inventories and net acquisition of valuables	x	x	x	x	x		
NP	Acquisitions less disposals of non-produced assets	x	x	x	x	x		x
B.9	Net lending (+)/net borrowing (—)	x	x	x	x	x		x
DB.9	Discrepancy with net lending/net borrowing of financial accounts	o	o	o	o	o		o
	Additional information							
EMP	Employment (in number of persons and number of hours worked)	o	o	o	o	o		o
OTE	Total general government expenditure				x			
OTR	Total general government revenue				x			
AN.111	Dwellings					o		
AN.211	Land					o		



= non relevant cells



= required



= voluntary

⁽¹⁾ Voluntary for countries whose GDP at current prices represents less than 1 % of the corresponding Union total. The 1 % threshold is calculated as a moving average based on the three latest available years.

⁽²⁾ In general, government data should be consolidated within each subsector but not between subsectors. However, for this transaction consolidation should be made between subsectors of general government (S.13) as well: Central government, state government, local government and social security funds.

SEASONAL ADJUSTMENT

- Seasonal adjustment (including calendar adjustments, where relevant) starting from reference year 2014 is compulsory for:

Uses: S.2/P.6, S.2/D.1+D.2+D.3+D.4, S.2/D.5+D.6+D.7, S.2/D.8, S.2/D.9

Resources: S.2/P.7, S.2/D.1+D.2+D.3+D.4, S.2/D.5+D.6+D.7, S.2/D.8, S.2/D.9

Balancing items: S.1/B.1g, S.1/B.2g+B.3g, S.1/B.5g, S.1/B.6g, S.1/B.8g, S.1/B.9

Transmission deadline: three working days after deadline for non-seasonally adjusted data.

- Seasonal adjustment (including calendar adjustments, where relevant) starting from reference year 2017 is compulsory for:

Uses: S.11/D.1^(e), S.11/P.51g^(e), S.13/P.3, S.13/P.51g, S.13/OTE, S.14+S.15/D.4^(e), S.14+S.15/D.5^(e), S.14+S.15/D.61^(e), S.14+S.15/D.7^(e), S.14+S.15/D.8^(e), S.14+S.15/P.31, S.14+S.15/P.51g^(e)

Resources: S.13/OTR, S.14+S.15/D.1^(e), S.14+S.15/D.4^(e), S.14+S.15/D.62^(e), S.14+S.15/D.7^(e), S.14+S.15/D.8^(e)

Balancing items: S.11/B.1g^(e), S.11/B.2g+B.3g^(e), S.13/B.9, S.14+S.15/B.2g+B.3g^(e), S.14+S.15/B.6g^(e), S.14+S.15/B.8g^(e)

Transmission deadline: three working days after deadline for non-seasonally adjusted data.

- Seasonal adjustment (including calendar adjustments, where relevant) is voluntary for:

Uses: S.11/(P.52+P.53), S.11/D.5, S.14+S.15/D.62, S.14+S.15/D.63, S.2/P.61, S.2/P.62

Resources: S.14+S.15/D.61, S.14+S.15/D.63, S.2/P.71, S.2/P.72

Balancing items: S.11/B.4g, S.11/B.9, S.14+S.15/B.3g, S.14+S.15/B.9

Transmission deadline: three working days after deadline for non-seasonally adjusted data.

^(e) Voluntary for countries whose GDP at current prices represents less than 1 % of the corresponding Union total. The 1 % threshold is calculated as a moving average based on the latest three available years.

VOLUME DATA

Data in chain-linked volumes, after seasonal adjustment (including calendar adjustments, where relevant), are voluntary for:

S.11/B1g, S.11/P.51g, S.14+S.15/P.31, S.14+S.15/P.51g.

Transmission deadline: three working days after deadline for non-seasonally adjusted data.

SOURCES AND METHODS

Member States shall inform the Commission of major methodological or other changes that would affect the data transmitted not later than three months after such change takes effect.

Table 9 — Detailed tax and social contribution receipts by type of tax or social contribution and receiving subsector including the list of taxes and social contributions according to national classification (*)

Code (**)	Transaction
D.2	Taxes on production and imports
D.21	Taxes on products
D.211	Value added type taxes (VAT)
D.212	Taxes and duties on imports excluding VAT
D.2121	Import duties
D.2122	Taxes on imports, excluding VAT and import duties
D.2122a	Levies on imported agricultural products
D.2122b	Monetary compensatory amounts on imports

Code (**)	Transaction
D.2122c	Excise duties
D.2122d	General sales taxes
D.2122e	Taxes on specific services
D.2122f	Profits of import monopolies
D.214	Taxes on products, except VAT and import taxes
D.214a	Excise duties and consumption taxes
D.214b	Stamp taxes
D.214c	Taxes on financial and capital transactions
D.214d	Car registration taxes
D.214e	Taxes on entertainment
D.214f	Taxes on lotteries, gambling and betting
D.214g	Taxes on insurance premiums
D.214h	Other taxes on specific services
D.214i	General sales or turnover taxes
D.214j	Profits of fiscal monopolies
D.214k	Export duties and monetary comp. amounts on exports
D.214l	Other taxes on products n.e.c.
D.29	Other taxes on production
D.29a	Taxes on land, buildings or other structures
D.29b	Taxes on the use of fixed assets
D.29c	Total wage bill and payroll taxes
D.29d	Taxes on international transactions
D.29e	Business and professional licences
D.29f	Taxes on pollution
D.29g	Under-compensation of VAT (flat rate system)
D.29h	Other taxes on production n.e.c.
D.5	Current taxes on income wealth, etc.
D.51	Taxes on income
D.51a+D.51c1	Taxes on individual or household income including holding gains
D.51a	Taxes on individual or household income excluding holding gains ⁽¹⁾
D.51c1	Taxes on individual or household holding gains ⁽¹⁾

Code (**)	Transaction
D.51b+D51c2	Taxes on the income or profits of corporations including holding gains
D.51b	Taxes on the income or profits of corporations excluding holding gains ⁽¹⁾
D.51c2	Taxes on holding gains of corporations ⁽¹⁾
D.51c3	Other taxes on holding gains ⁽¹⁾
D.51c	Taxes on holding gains
D.51d	Taxes on winnings from lottery or gambling
D.51e	Other taxes on income n.e.c.
D.59	Other current taxes
D.59a	Current taxes on capital
D.59b	Poll taxes
D.59c	Expenditure taxes
D.59d	Payments by households for licences
D.59e	Taxes on international transactions
D.59f	Other current taxes n.e.c.
D.91	Capital taxes
D.91a	Taxes on capital transfers
D.91b	Capital levies
D.91c	Other capital taxes n.e.c.
ODA	Total tax receipts
D.61	Net social contributions
D.611	Employers' actual social contributions
D.611C	Compulsory employers' actual social contributions
D.611V	Voluntary employers' actual social contributions
D.61SC	Social insurance scheme service charges ⁽³⁾
D.6111	Employers' actual pension contributions ⁽¹⁾
D.6112	Employers' actual non-pension contributions ⁽¹⁾
D.6121	Employers' imputed pension contributions ⁽¹⁾
D.6122	Employers' imputed non-pension contributions ⁽¹⁾
D.6131	Households' actual pension contributions ⁽¹⁾
D.6132	Households' actual non-pension contributions ⁽¹⁾
D.6141	Households' pension contributions supplements ⁽¹⁾

Code (**)	Transaction
D.6142	Households' non-pension contributions supplements ⁽¹⁾
D.612	Employers' imputed social contributions
D.613	Households' actual social contributions
D.613c	Compulsory households' actual social contributions
D.613ce	Compulsory employees' actual social contributions
D.613cs	Compulsory actual social contributions by the self-employed ⁽¹⁾
D.613cn	Compulsory actual social contributions by the non-employed ⁽¹⁾
D.613v	Voluntary households' actual social contributions
D.614	Households' social contributions supplements ⁽³⁾
D.995	Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected ⁽²⁾
D.995a	Taxes on products assessed but unlikely to be collected ⁽²⁾
D.995b	Other taxes on production assessed but unlikely to be collected ⁽²⁾
D.995c	Taxes on income assessed but unlikely to be collected ⁽²⁾
D.995d	Other current taxes assessed but unlikely to be collected ⁽²⁾
D.995e	Employers' actual social contributions assessed but unlikely to be collected ⁽²⁾
D.995f	Households' actual social contributions assessed but unlikely to be collected ⁽²⁾
D.995fe	Employees' actual social contributions assessed but unlikely to be collected ⁽²⁾
D.995fs	Actual social contributions by self-employed persons assessed but unlikely to be collected ⁽¹⁾
D.995fn	Actual social contributions by non-employed persons assessed but unlikely to be collected ⁽¹⁾
D.995g	Capital taxes assessed but unlikely to be collected ⁽²⁾
ODB	Total receipts from taxes and social contributions after deduction of amounts assessed but unlikely to be collected
ODC	Total receipts from taxes and net social contributions (including imputed social contributions) after deduction of amounts assessed but unlikely to be collected
ODD	Tax burden = total receipts from taxes and compulsory social contributions after deduction of amounts assessed but unlikely to be collected

(*) Sector and subsectors:

S.13 General Government. Subsectors breakdown:

- S.13 General government
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds.

S.212 Institutions and bodies of the European Union.

(**) In addition, the full detail of the national classification of taxes and social contributions (the 'National Tax List'), with corresponding amounts under each related ESA code, will be provided in Table 9. The National Tax List is requested on a compulsory basis for general government plus the institutions and bodies of the European Union.

⁽¹⁾ On a voluntary basis.

⁽²⁾ Split by receiving subsector on a voluntary basis.

⁽³⁾ Data for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory for reference years from 2012 onwards.

Table 10 — Tables by industry and by region (NUTS level 2)

Code	List of variables	Breakdown
B.1g	1. Gross value added at basic prices (volume growth rate based on previous year's prices) ⁽¹⁾	
B.1g	2. Gross value added at basic prices (current prices) ⁽²⁾	A*10
D.1	3. Compensation of employees (current prices)	A*10
P.51g	4. Gross fixed capital formation (current prices)	A*10
	5. Employment ⁽²⁾ ⁽³⁾ in thousands of persons and in thousands of hours worked	
ETO	— Total ⁽²⁾ ⁽³⁾	A*10
EEM	— Employees ⁽³⁾	A*10
POP	6. Population in thousands of persons ⁽⁴⁾	

⁽¹⁾ Transmission on a voluntary basis until 2016. From 2017 onwards: transmission at t+24 months on a compulsory basis and transmission at t+12 months on a voluntary basis.

⁽²⁾ Total gross value added and total employment in thousands of persons: transmission at t+12 months.

Total employment in hours worked, A*10 breakdowns of employment in persons and in hours worked, A*10 breakdown of gross value added: transmission at t+24 months.

⁽³⁾ Employment and employees: residents and non-residents employed by resident producer units (Domestic Concept, DC).

⁽⁴⁾ Transmission at t+12 months is compulsory.

Table 11 — General government expenditure by function

Code	List of variables	Function	Subsector breakdown ⁽¹⁾
OP5ANP	Gross capital formation + Acquisitions less disposals of non-financial non-produced assets	COFOG divisions COFOG groups ⁽³⁾ ⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
P.5	Gross capital formation	COFOG divisions COFOG groups ⁽³⁾ ⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
P.51g	of which, gross fixed capital formation	COFOG divisions COFOG groups ⁽⁷⁾	S.13
NP	Acquisitions less disposals of non-financial non-produced assets	COFOG divisions COFOG groups ⁽³⁾ ⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.1	Compensation of employees	COFOG divisions COFOG groups ⁽³⁾ ⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.3	Subsidies	COFOG divisions COFOG groups ⁽³⁾ ⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.4	Property income ⁽²⁾	COFOG divisions COFOG groups ⁽³⁾ ⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.4p_S.1311	of which, payable to subsector central government (S.1311) ⁽²⁾ ⁽⁶⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.1312, S.1313, S.1314
D.4p_S.1312	of which, payable to subsector state government (S.1312) ⁽²⁾ ⁽⁶⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.1311, S.1313, S.1314
D.4p_S.1313	of which, payable to subsector local government (S.1313) ⁽²⁾ ⁽⁶⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.1311, S.1312, S.1314

Code	List of variables	Function	Subsector breakdown (1)
D.4p_S.1314	of which, payable to subsector social security funds (S.1314) (2) (6)	COFOG divisions COFOG groups (7)	S.1311, S.1312, S.1313
D.62+D.632	Social benefits other than social transfers in kind and social transfers in kind - purchased market production	COFOG divisions COFOG groups (3) (7)	S.13, S.1311, S.1312, S.1313, S.1314
D.62	Social benefits other than social transfers in kind (8)	COFOG divisions COFOG groups (3) (7)	S.13, S.1311, S.1312, S.1313, S.1314
D.632	Social transfers in kind - purchased market production (8)	COFOG divisions COFOG groups (3) (7)	S.13, S.1311, S.1312, S.1313, S.1314
P.2+D.29+D.5+D.8	Intermediate consumption + Other taxes on production + Current taxes on income, wealth, etc.+ Adjustment for the change in pension entitlements	COFOG divisions COFOG groups (3) (7)	S.13, S.1311, S.1312, S.1313, S.1314
P.2	Intermediate consumption	COFOG divisions COFOG groups (3) (7)	S.13, S.1311, S.1312, S.1313, S.1314
D.29+D.5+D.8	Other taxes on production + Current taxes on income, wealth, etc.+ Adjustment for the change in pension entitlements	COFOG divisions COFOG groups (3) (7)	S.13, S.1311, S.1312, S.1313, S.1314
D.7	Other current transfers (2)	COFOG divisions COFOG groups (3) (7)	S.13, S.1311, S.1312, S.1313, S.1314
D.7p_S.1311	of which, payable to subsector central government (S.1311) (2) (6)	COFOG divisions COFOG groups (7)	S.1312, S.1313, S.1314
D.7p_S.1312	of which, payable to subsector state government (S.1312) (2) (6)	COFOG divisions COFOG groups (7)	S.1311, S.1313, S.1314
D.7p_S.1313	of which, payable to subsector local government (S.1313) (2) (6)	COFOG divisions COFOG groups (7)	S.1311, S.1312, S.1314
D.7p_S.1314	of which, payable to subsector social security funds (S.1314) (2) (6)	COFOG divisions COFOG groups (7)	S.1311, S.1312, S.1313
D.9	Capital transfers (2) (5)	COFOG divisions COFOG groups (3) (7)	S.13, S.1311, S.1312, S.1313, S.1314
D.92p	of which, investment grants (2) (3)	COFOG divisions COFOG groups (7)	S.13
D.9p_S.1311	of which, payable to subsector central government (S.1311) (2) (6)	COFOG divisions COFOG groups (7)	S.1312, S.1313, S.1314
D.9p_S.1312	of which, payable to subsector state government (S.1312) (2) (6)	COFOG divisions COFOG groups (7)	S.1311, S.1313, S.1314
D.9p_S.1313	of which, payable to subsector local government (S.1313) (2) (6)	COFOG divisions COFOG groups (7)	S.1311, S.1312, S.1314

Code	List of variables	Function	Subsector breakdown ⁽¹⁾
D.9p_S.1314	of which, payable to subsector social security funds (S.1314) ⁽²⁾ ⁽⁶⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.1311, S.1312, S.1313
TE	Total expenditure	COFOG divisions COFOG groups ⁽³⁾ ⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
P.3	Final consumption expenditure	COFOG divisions COFOG groups ⁽³⁾ ⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
P.31	Individual consumption expenditure ⁽⁴⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
P.32	Collective consumption expenditure ⁽⁴⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314

⁽¹⁾ Breakdown of general government subsectors:

- S.13 General government
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds.

⁽²⁾ Subsector data should be consolidated within each subsector but not between subsectors. Sector S.13 data equal the sum of subsector data, except for items D.4, D.7 and D.9 (and their sub-items) which should be consolidated between subsectors (with counterpart information).

⁽³⁾ On a voluntary basis for subsectors.

⁽⁴⁾ On a compulsory basis for the total of COFOG groups.

⁽⁵⁾ No amounts for D.995 are to be included under D.9p. D.995 is to be deducted from D.99r.

⁽⁶⁾ On a voluntary basis.

⁽⁷⁾ To be provided for reference year 2001 onwards.

⁽⁸⁾ Data for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory for reference years from 2012 onwards.

Table 12 — Tables by industry and by region (NUTS level 3)

Code	List of variables	Breakdown ⁽¹⁾
B1.g	1. Gross value added at basic prices (current prices)	A*10
	2. Employment ⁽²⁾ (thousands of persons)	
ETO	— Total	A*10
EEM	— Employees	A*10
POP	3. Population (thousands of persons)	

⁽¹⁾ The following aggregated positions of NACE Rev 2 breakdown A*10 may be used:

- (G, H, I and J) instead of (G, H and I) and (J);
- (K, L, M and N) instead of (K), (L) and (M and N)
- (O, P, Q, R, S, T and U) instead of (O, P and Q) and (R, S, T and U).

⁽²⁾ Employment and employees: residents and non-residents employed by resident producer units (Domestic Concept, DC).

Table 13 — Households accounts by region (NUTS level 2)

Allocation of primary income account of households (S.14)

Code	Uses	Code	Resources
D.4	1. Property income	B.2n/B.3n	3. Operating surplus, net/mixed income, net
B.5n	2. Balance of primary income, net	D.1	4. Compensation of employees
		D.4	5. Property income

Allocation of primary income account of households (S.14)			
Code	Uses	Code	Resources
Secondary distribution of income account of households (S.14)			
Code	Uses	Code	Resources
D.5	6. Current taxes on income, wealth, etc.	B.5	10. Balance of primary income, net
D.61	7. Net social contributions	D.62	11. Social benefits other than social benefits in kind
D.7	8. Other current transfers	D.7	12. Other current transfers
B.6n	9. Disposable income, net		
Household final consumption expenditure (S.14)			
P.3	13. Household final consumption expenditure ⁽¹⁾		

⁽¹⁾ On a voluntary basis.

Table 15 — Supply table at basic prices, including transformation into purchasers' prices (current prices and previous year's prices ⁽¹⁾)

n=64, m=64

	Industries (NACE A*64) 1 2 3 4 n	Σ (1)	Imports cif ⁽²⁾	Total supply at basic prices	Trade and transport margins	Taxes less subsidies on products	Total supply at purchasers' prices
1	Output by product and by industry at basic prices						
2							
3							
4							
.							
.	(1)						
.							
Products (CPA)							
.							
.							
.							
m							
Σ (1)	Total output by industry						
Adjust. Items:							
— Cif/fob adjustments on imports	—				—	—	
— Direct purchase abroad by residents	—				—	—	
(1) + (2)							
Total of which:							
— Market output							
— Output for own final use					—	—	
— Non-market output					—	—	

⁽¹⁾ Transmission of PYP data for reference years 2010-2014 on a voluntary basis. Compulsory transmission for reference years from 2015 onwards.

⁽²⁾ Imports should be broken down into:

a) S.21 Member States and institutions and bodies of the European Union,

a1) S.21 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area,

a2) S.xx (S.21-S.21) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area), and

b) S.22 Non-member countries and international organisations non-resident in the European Union,

taking into account that:

— EMU and EU breakdowns should represent the actual composition at the end of each reference period (evolving composition),

— Member States whose currency is the euro have to provide all breakdowns as mentioned under a), a1), a2) and b); Member States whose currency is not the euro should provide the breakdowns as mentioned under a) and b), but the provision of the breakdowns mentioned under a1) and a2) is voluntary;

— data should be provided in CUP and PYP.

⁽³⁾ The concept to apply to the data by products in supply and use tables and input-output tables is the domestic concept. Adjustments to the national concept (direct purchases abroad by residents) are included as row totals in part (2) of the table. Imports (cif) by products do not include direct purchases abroad by residents.

Table 16 — Use table at purchasers' prices () (current prices and previous year's prices (1))

n=64, m=64

	Industries (NACE A*64) 1 2 3 n	Σ (1)	Final uses a) b) c) d) e) f) g) h) i) j) k) l)	Σ (3)	Σ (1) + Σ (3)
	(1)	(2)	(3)	(4)	(5)
1 2 3 m	Intermediate consumption at purchasers' prices by product and by industry	(1)	Final uses at purchasers' prices (2): Final consumption expenditure: a) by households b) by NPISH c) by general government d) total Gross capital formation: e) gross fixed capital formation f) changes in inventories (2) g) changes in valuables (2) h) changes in inventories and valuables i) total Exports fob (2): j) intra EU j1) — to S.21 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area (2) j2) — to S.xx (S.21-S.2) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area) (2) k) extra EU (2) l) total		
	Total intermediate consumption by industry	(2)	Total final uses by type		Total use
Adjustment items:					
— Cif/fob adjustments on exports	—		only exports	only exports	
— Direct purchases abroad by residents	—		only final consumption expenditure of households	only final consumption expenditure of households	
— Purchases on the domestic territory by non-resident	—		only final consumption expenditure of households and exports	only final consumption expenditure of households and exports	
Σ (1)					

	(1)	(2)	(3)	(4)	(5)
Σ (2) + Σ (3)	(4)				
— Compensation of employees ⁽⁴⁾ Wages and salaries ⁽⁴⁾			—	—	—
— Other taxes less subsidies on production ⁽⁴⁾			—	—	—
— Consumption of fixed capital ⁽⁴⁾	(5)		—	—	—
— Operating surplus, net ⁽⁴⁾			—	—	—
— Operating surplus, gross ⁽⁴⁾			—	—	—
— Mixed income, gross ⁽⁴⁾			—	—	—
Gross value added at basic prices	(6)		—	—	—
Total output at basic prices	(7)		—	—	—
Supplementary voluntary data:					
— Gross fixed capital formation	(8)(2)		—	—	—
— Gross fixed capital stock			—	—	—
— Hours worked (in thousands)			—	—	—

(*) The five additional tables mentioned below are required on a five-yearly basis (for reference years ending in 0 or 5). Transmission of these five additional tables at current prices is compulsory and voluntary in previous year's prices.

The five tables are:

— use table at basic prices (made of row-blocks (1)-(7));

— use table for domestic output at basic prices (made of row-blocks (1) and (2));

— use table for imports at basic prices (made of row-blocks (1) and (2));

— table of trade and transport margins (made of row-blocks (1) and (2));

— table of taxes less subsidies on products (made of row-blocks (1) and (2)).

(1) Transmission of PYP data for reference years 2010-2014 on a voluntary basis. Compulsory transmission for reference years from 2015 onwards.

(2) On a voluntary basis.

(3) Exports should be broken down into:

j) S.21 Member States and institutions and bodies of the European Union,

i1) S.21 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area,

j2) S.xx (S.21 - S.21) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area), and

k) S.22 Non-member countries and international organisations non-resident in the European Union, taking into account that:

— EMU and EU breakdowns should represent the actual composition at the end of each reference period (evolving composition);

— Member States whose currency is the euro have to provide all breakdowns as mentioned under j), i1), j2) and k); Member States whose currency is not the euro should provide the breakdowns as mentioned under j) and k), but the provision of the breakdowns mentioned under i1) and j2) is voluntary;

— data should be provided in CUP and PYP.

(4) Data in current prices on a compulsory basis, data in previous year's prices on a voluntary basis.

(5) The concept to apply to the data by products in supply and use tables and input-output tables is the domestic concept. Adjustments to the national concept (direct purchases abroad by residents and purchases on the domestic territory by non-residents) are included as row totals in part (3) of the table. Final consumption expenditure by households by products does not include direct purchases abroad by residents. Final consumption expenditure by households by products includes purchases on the domestic territory by non-residents. Exports (fob) by products do not include purchases on the domestic territory by non-residents.

Table 17 — Symmetric input-output table at basic prices (**) (product by product (*))

(current prices ⁽⁴⁾)

n=64

	Products 1 2 3 n	Σ (1)	Final uses a) b) c) d) e) f) g) h) i) j) k) l)	Σ (3)	Σ (1) + Σ (3)
	(1)	(2)	(3)	(4)	(5)
1	Intermediate consumption at basic prices (product by product)		Final uses at basic prices ⁽²⁾ : Final consumption expenditure: a) by households b) by NPISH c) by general government d) total Gross capital formation: e) gross fixed capital formation f) changes in inventories ⁽¹⁾ g) changes in valuables ⁽¹⁾ h) changes in inventories and valuables i) total Exports ⁽²⁾ : j) intra EU j1) — to S.21 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area ⁽²⁾ j2) — to S.xxx (S.21-S.21) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area) k) extra EU ⁽²⁾ l) total		
2					
3					
Products . . . n					
Σ (1)	Total intermediate consumption at basic prices by product		Final use by type at basic prices		Total use at basic prices
Use of imported products (***)	Total intermediate consumption of imported products by product, cif		Final use of imported products, cif		Total imports
Taxes less subsidies on products	Taxes less subsidies on products by product		Taxes less subsidies on products by type of final use		Total taxes less subsidies on products
Σ (1) + (3)	Total intermediate consumption at purchasers' prices by product		Total final uses by type at purchasers' prices		Total use at purchasers' prices

	(1)	(2)	(3)	(4)	(5)
— Compensation of employees Wages and salaries					
— Other taxes less subsidies on production					
— Consumption of fixed capital	(5)		—	—	—
— Operating surplus, net			—	—	—
— Operating surplus, gross			—	—	—
— Mixed income, gross ⁽¹⁾			—	—	—
Gross value added at basic prices	(6)		—	—	—
Total output at basic prices	(7)		—	—	—
Imports intra EU cif ⁽²⁾					
— imports from S.2I Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area (cif) ⁽²⁾	(8)		—	—	—
— imports from S.xx (S.21 - S.2J) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area) (cif) ⁽²⁾			—	—	—
Imports extra EU cif ⁽²⁾	(9)			—	—
Σ (8)	(10)				
Total supply at basic prices					

(*) Industry by industry provided that industry by industry is a good approximation of product by product.

(**) Transmission of the two additional tables mentioned below is compulsory in current prices:

— symmetric input-output table for domestic output at basic prices (made of row-block (1), row-block (2), row 'use of imported products', row-blocks (3) and (4))

— symmetric input-output table for imports at basic prices (made of row-blocks (1) and (2)).

(***) Only for the subtable for domestic output.

(1) On a voluntary basis.

(2) Imports and exports should be broken down into:

j) S.2I Member States and institutions and bodies of the European Union,

j1) S.2I Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area,

j2) S.xx (S.21 - S.2J) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area), and

k) S.22 Non-member countries and international organisations non-resident in the European Union,

taking into account:

— EMU and EU breakdowns should represent the actual composition at the end of each reference period ('evolving composition');

— Member States whose currency is the euro have to provide all breakdowns as mentioned under j), j1), j2) and k); Member States whose currency is not the euro should provide the breakdowns as mentioned under j) and k), but the provision of the breakdowns mentioned under j1) and j2) is voluntary;

— data should be provided in CUP.

(3) The concept to apply to the data by products in supply and use tables and input-output tables is the domestic concept. Adjustments to the national concept (direct purchases abroad by residents and purchases on the domestic territory by non-residents) are included as row totals. Final consumption expenditure by households by products does not include direct purchases abroad by residents. Final consumption expenditure by households by products includes purchases on the domestic territory by non-residents. Exports (fob) by products do not include purchases on the domestic territory by non-residents.

(4) Transmission of all symmetric input-output tables in previous year's prices is voluntary.

Table 20 — Cross classification of fixed assets by industry and by asset (stocks)

Code	List of variables	Breakdown Industries ⁽¹⁾	Current replacement costs	Previous year's replacement costs
AN.11g	1. Fixed assets, gross		x	x
AN.111g	2. Dwellings, gross	A*21/A*38/A*64	x	x
AN.112g	3. Other buildings and structures, gross	A*21/A*38/A*64	x	x
AN.113g+AN.114g	4. Machinery and equipment, gross + weapon systems, gross	A*21/A*38/A*64	x	x
AN.1131g	5. Transport equipment, gross	A*21/A*38/A*64	x	x
AN.1132g	6. ICT equipment, gross		x	x
AN.11321g	7. Computer hardware, gross		x	x
AN.11322g	8. Telecommunications equipment, gross		x	x
AN.1139g+AN.114g	9. Other machinery and equipment, gross + weapon systems, gross		x	x
AN.115g	10. Cultivated biological resources, gross	A*21/A*38/A*64	x	x
AN.117g	11. Intellectual property products, gross		x	x
AN.1173g	12. Computer software and databases, gross		x	x
AN.11n	13. Fixed assets, net		x	x
AN.111n	14. Dwellings, net	A*21/A*38/A*64	x	x
AN.112n	15. Other buildings and structures, net	A*21/A*38/A*64	x	x
AN.113n+AN.114n	16. Machinery and equipment, net + weapon systems, net	A*21/A*38/A*64	x	x
AN.1131n	17. Transport equipment, net	A*21/A*38/A*64	x	x
AN.1132n	18. ICT equipment, net		x	x
AN.11321n	19. Computer hardware, net		x	x
AN.11322n	20. Telecommunications equipment, net		x	x
AN.1139n+AN.114n	21. Other machinery and equipment, net + weapon systems, net		x	x
AN.115n	22. Cultivated biological resources, net	A*21/A*38/A*64	x	x
AN.117n	23. Intellectual property products, net		x	x
AN.1173n	24. Computer software and databases, net		x	x

⁽¹⁾ A*21 compulsory

A*38/A*64: on a voluntary basis

If no breakdown is indicated, that means total economy.

Table 22 — Cross classification of gross fixed capital formation (GFCF) by industry and by asset (transactions)

Code	List of variables	Breakdown Industries ⁽¹⁾	Current prices	Previous year's prices and chain-linked volumes ⁽³⁾
P.51g_AN.11	1. GFCF in fixed assets		x	x
P.51g_AN.111	2. GFCF in dwellings	A*21/A*38/A*64	x	x
P.51g_AN.112	3. GFCF in other buildings and structures	A*21/A*38/A*64	x	x
P.51g_AN.113+AN.114	4. GFCF in machinery and equipment + weapon systems	A*21/A*38/A*64	x	x
P.51g_AN.1131	5. GFCF in transport equipment	A*21/A*38/A*64	x	x
P.51g_AN.1132	6. GFCF in ICT equipment ⁽²⁾		x	x
P.51g_AN.11321	7. GFCF in computer hardware ⁽²⁾		x	x
P.51g_AN.11322	8. GFCF in telecommunications equipment ⁽²⁾		x	x
P.51g_AN.1139+AN.114	9. GFCF in other machinery and equipment + weapon systems ⁽²⁾		x	x
P.51g_AN.115	10. GFCF in cultivated biological resources	A*21/A*38/A*64	x	x
P.51g_AN.117	11. GFCF in intellectual property products		x	x
P.51g_AN.1173	12. GFCF in computer software and databases ⁽²⁾		x	x

⁽¹⁾ A*21 compulsory

A*38/A*64: on a voluntary basis

If no breakdown is indicated, that means total economy.

⁽²⁾ On a voluntary basis for reference years before 2000. For reference years from 2000 onwards on a compulsory basis.

⁽³⁾ Data in previous year's prices not to be provided for reference year 1995.

Table 26 — Balance sheets for non-financial assets

Code	List of variables	Breakdown Sectors
AN.1	1. Produced non-financial assets ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.11+AN.12	2. Fixed assets + Inventories ⁽¹⁾	S.1, S.11 ⁽⁴⁾ , S.12 ⁽⁴⁾ , S.13 ⁽⁴⁾ , S.14 + S.15 ⁽⁴⁾
AN.11	3. Fixed assets ⁽²⁾	S.1, S.11 ⁽⁴⁾ , S.12 ⁽⁴⁾ , S.13 ⁽⁴⁾ , S.14 + S.15 ⁽⁴⁾
AN.111	4. Dwellings	S.1, S.11, S.12, S.13, S.14 + S.15
AN.112	5. Other buildings and structures ⁽²⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1121	6. Buildings other than dwellings ⁽¹⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1122	7. Other structures ⁽¹⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.113+AN.114	8. Machinery and equipment + Weapons systems ⁽²⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.115	9. Cultivated biological resources ⁽²⁾	S.1, S.11 ⁽⁴⁾ , S.12 ⁽⁴⁾ , S.13 ⁽⁴⁾ , S.14 + S.15 ⁽⁴⁾
AN.117	10. Intellectual property products ⁽²⁾	S.1, S.11 ⁽⁴⁾ , S.12 ⁽⁴⁾ , S.13 ⁽⁴⁾ , S.14 + S.15 ⁽⁴⁾
AN.1171	11. Research and development ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15

Code	List of variables	Breakdown Sectors
AN.1172	12. Mineral exploration and evaluation ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1173	13. Computer software and databases ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1174	14. Entertainment, literary or artistic originals ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1179	15. Other intellectual property products ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.12	16. Inventories ⁽¹⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.13	17. Valuables ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.2	18. Non-produced non-financial assets ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.21	19. Natural resources ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.211	20. Land	S.1 ⁽³⁾ , S.11 ⁽³⁾ , S.12 ⁽³⁾ , S.13 ⁽³⁾ , S.14 + S.15 ⁽⁴⁾
AN.212	21. Mineral and energy reserves ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.213 + AN.214	22. Non-cultivated biological resources and water resources ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.215	23. Other natural resources ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.22	24. Contracts, leases and licences ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.23	25. Purchases less sales of goodwill and marketing assets ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15

Unit: current prices

⁽¹⁾ Data for reference years before 2012 to be transmitted on a voluntary basis. Transmission for reference years from 2012 onwards is compulsory.

⁽²⁾ Data for reference years before 2000 to be transmitted on a voluntary basis. Data for reference years 2000 —2011 on a compulsory basis only for total economy. Transmission is compulsory for total economy and for institutional sectors for reference years from 2012 onwards.

⁽³⁾ On a voluntary basis.

⁽⁴⁾ First transmission in 2017.

Table 27 ⁽¹⁾ — Quarterly financial accounts of general government

Code	Transaction/balance	Assets/liabilities	Sectors and subsectors ⁽²⁾ ⁽³⁾
F	Financial transactions	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.1	Monetary gold and special drawing rights (SDRs)	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.2	Currency and deposits	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.21	Currency	Liabilities	S.1311
F.3	Debt securities	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.31	Short-term securities	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.32	Long-term securities	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.4	Loans	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.41	Short-term loans	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314

Code	Transaction/balance	Assets/liabilities	Sectors and subsectors ⁽²⁾ ⁽³⁾
F.42	Long-term loans	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.5	Equity and investment fund shares	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.51	Equity	Assets	S.13
F.52	Investment fund shares/units	Assets	S.13
F.6	Insurance, pensions and standardised guarantees	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.61	Non-life insurance technical reserves	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.63+F.64+F.65	Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.66	Provisions for calls under standardised guarantees	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.7	Financial derivatives and employee stock options	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.8	Other accounts receivable / payable	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
LE	Balance	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.1	Monetary gold and special drawing rights (SDRs)	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.2	Currency and deposits	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.21	Currency	Liabilities	S.1311
AF.3	Debt securities	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.31	Short-term securities	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.32	Long-term securities	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.4	Loans	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.41	Short-term loans	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.42	Long-term loans	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.5	Equity and investment fund shares	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.51	Equity	Assets	S.13
AF.52	Investment fund shares/units	Assets	S.13

Code	Transaction/balance	Assets/liabilities	Sectors and subsectors ⁽²⁾ ⁽³⁾
AF.6	Insurance, pension and standardised guarantees	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.61	Non-life insurance technical reserves	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.63+AF.64+AF.65	Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.66	Provisions for calls under standardised guarantees	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.7	Financial derivatives and employee stock options	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.8	Other accounts receivable/payable	Assets/liabilities	S.13, S.1311, S.1312, S.1313, S.1314
	Counterpart information ⁽⁴⁾ /transactions		
F.31	Short-term securities	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128+S.129, S.2
F.32	Long-term securities	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128+S.129, S.2
F.41	Short-term loans	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12 ⁽⁵⁾ , S.128+S.129, S.14+S.15, S.2 ⁽⁵⁾
F.41	Short-term loans	Liabilities	S.1311 and S.1314 vis-à-vis: S.11 ⁽⁵⁾ , S.12 ⁽⁵⁾ , S.128+S.129, S.2 ⁽⁵⁾
F.42	Long-term loans	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12 ⁽⁴⁾ , S.128+S.129, S.14+S.15, S.2 ⁽⁴⁾
F.42	Long-term loans	Liabilities	S.1311 and S.1314 vis-à-vis: S.11 ⁽⁵⁾ , S.12 ⁽⁵⁾ , S.128+S.129, S.2 ⁽⁵⁾
F.5	Equity and investment fund shares	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128+S.129, S.2
	Counterpart information ⁽⁴⁾ /balance		
AF.31	Short-term securities	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128+S.129, S.2
AF.32	Long-term securities	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128+S.129, S.2
AF.41	Short-term loans	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12 ⁽⁵⁾ , S.128 +S.129, S.14+S.15, S.2 ⁽⁵⁾
AF.41	Short-term loans	Liabilities	S.1311 and S.1314 vis-à-vis: S.11 ⁽⁵⁾ , S.12 ⁽⁵⁾ , S.128 +S.129, S.2 ⁽⁵⁾
AF.42	Long-term loans	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12 ⁽⁵⁾ , S.128 +S.129, S.14+S.15, S.2 ⁽⁵⁾

Code	Transaction/balance	Assets/liabilities	Sectors and subsectors ⁽²⁾ ⁽³⁾
AF.42	Long-term loans	Liabilities	S.1311 and S.1314 vis-à-vis: S.11 ⁽²⁾ , S.12 ⁽²⁾ , S.128 +S.129, S.2 ⁽²⁾
AF.5	Equity and investment fund shares	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128+S.129, S.2

⁽¹⁾ Member States shall provide the Commission (Eurostat) with a description of the sources and methods used to compile the data, when they first start to transmit table 27. Member States shall inform the Commission (Eurostat) of any changes to this initial description when they communicate the revised data.

⁽²⁾ General government subsector breakdown:

- S.13 General government
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds.

⁽³⁾ Consolidation:

- S.13 Consolidated and non-consolidated
- other subsectors: consolidated.

⁽⁴⁾ Counterpart information — counterpart sectors and subsectors:

- S.11 Non-financial corporations
- S.12 Financial corporations
- S.128+S.129 Insurance corporations and pension funds
- S.14+S.15 Households and non-profit institutions serving households
- S.2 Rest of the world.

⁽⁵⁾ On a voluntary basis.

Table 28 — Quarterly government debt (Maastricht debt) for general government

Code	Liabilities ⁽¹⁾	Sectors and subsectors ⁽²⁾ ⁽³⁾
GD	Total	S.13, S.1311, S.1312, S.1313, S.1314
AF.2	Currency and deposits	S.13, S.1311, S.1312, S.1313, S.1314
AF.21	Currency	S.13, S.1311, S.1312, S.1313, S.1314
AF.22 + AF.29	Deposits	S.13, S.1311, S.1312, S.1313, S.1314
AF.3	Debt securities	S.13, S.1311, S.1312, S.1313, S.1314
AF.31	Short-term	S.13, S.1311, S.1312, S.1313, S.1314
AF.32	Long-term	S.13, S.1311, S.1312, S.1313, S.1314
AF.4	Loans	S.13, S.1311, S.1312, S.1313, S.1314
AF.41	Short-term	S.13, S.1311, S.1312, S.1313, S.1314
AF.42	Long-term	S.13, S.1311, S.1312, S.1313, S.1314

⁽¹⁾ Level at face value outstanding at end of quarter.

⁽²⁾ General government subsector breakdown:

- S.13 General government
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds.

⁽³⁾ Subsector data should be consolidated within each subsector but not between subsectors.

Relations	Code	Row No	Recording manager	Core national accounts				Not in the core national accounts				Total pension schemes	Counter-parts: Pension entitlements of non-resident households ⁽⁴⁾
				Non-general government		General government		General government		Not in the core national accounts			
				Defined contribution schemes	Defined benefit schemes and other ⁽¹⁾ non-defined contribution schemes	Total	Defined contribution schemes	Defined benefit schemes for general government employees ⁽²⁾	Classified in general government	Classified in general government	Classified in general government		
				XPC1W	XPB1W	XPCB1W	XPCG	XPBG12	XPBG13	XPBOUT13	XPI314	XPTOT	XPTOTNRH
			Column number	A	B	C	D	E	F	G	H	I	J
				Changes in pension entitlements due to other flows									
	XK7	8	Changes in entitlements due to revaluations ⁽⁶⁾										
	XK5	9	Changes in entitlements due to other changes in volume ⁽⁶⁾										
				Closing balance sheet									
1+ Σ 5 to 9	XAF63LE	10	Pension entitlements										
				Related indicators									
	XP1	11	Output										

⁽¹⁾ Such other non-defined contribution schemes, often described as hybrid schemes, have both a defined benefit and a defined contribution element.

⁽²⁾ Schemes organised by general government for its current and former employees.

⁽³⁾ These are non-autonomous defined benefit schemes whose pension entitlements are recorded in the core national accounts.

⁽⁴⁾ Counterpart data for non-resident households will only be shown separately when pension relationships with the rest of the world are significant.

⁽⁵⁾ These supplements represent the return on members' claims on pension schemes, both through investment income on defined contribution schemes' assets and for defined benefit schemes through the unwinding of the discount rate applied.

⁽⁶⁾ A more detailed split of these positions has to be provided for columns G and H based on the model calculations carried out for these schemes. The cells shown as ■ are not applicable; the cells in ■ will contain data which is not in the core national accounts.

⁽⁷⁾ The data for columns G and H should comprise three datasets based on the actuarial calculations carried out for those pension schemes. The datasets should reflect the outcomes of a sensitivity analysis with respect to the most important parameters of the calculations, as agreed by statisticians on the one hand and experts in ageing populations working under the auspices of the Economic Policy Committee on the other. The parameters to be used shall be clarified in accordance with Article 2(3) of this Regulation.

⁽⁸⁾ Data for reference year 2012 are to be transmitted on a voluntary basis. Transmission of data for reference years from 2015 onwards is compulsory.