



## EUROPEAN UNION

THE EUROPEAN PARLIAMENT

THE COUNCIL

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### LEGISLATIVE ACTS AND OTHER INSTRUMENTS

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Subject: REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the European system of national and regional accounts in the European Union  
(ESA 2010) - (Annex A - Chapter 23)  
**COMMON GUIDELINES**  
**Consultation deadline for Croatia: 17.4.2013**

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# CHAPTER 23

## CLASSIFICATIONS

### INTRODUCTION

- 23.01 The classifications in the ESA 2010 are fully in line with the new coding of the 2008 SNA, the NACE Rev. 2, the CPA 2008 (at the levels of aggregation used in the transmission programme), COFOG, Coicop, COPNI and COPP. Only a very limited number of additional codes have been introduced.
- 23.02 The accounts are built around a small number of conceptual elements, in particular sectors, transactions and classifications of the items subject to transactions and other flows, especially assets and liabilities. For each of these elements, a hierarchical classification exists. Accounts can be compiled at greater or lesser degrees of detail by using higher or lower levels of these hierarchies.
- 23.03 The entries in the accounts are divided into types designated by one or two letters as follows:
- (a) S codes relating to sectors;

- (b) P codes relating to transactions in products;
- (c) NP codes relating to transactions in non-financial non-produced assets;
- (d) D codes relating to distributive transactions;
- (e) F codes relating to transactions in financial assets and liabilities;
- (f) K codes relating to other changes in assets;
- (g) B codes relating to balancing and net worth items;
- (h) L codes relating to balance sheet entries;
- (i) AN codes relating to non-financial assets (both produced and non-produced);
- (j) AF codes relating to stocks of financial assets and liabilities.

- 23.04 In the context of a production approach of GDP, tables by industry and the input-output framework, use is also made of two European classifications: NACE Rev. 2 for economic activities and CPA 2008 for products by economic activities. NACE Rev. 2 is the European version of ISIC Rev. 4. Also, for an expenditure approach of GDP, CPA 2008, COFOG (classification of expenditure according to purpose: classification of the functions of government) and Coicop (classification of individual consumption according to purpose) are used; the latter two classifications are established by UN.
- 23.05 Apart from COFOG and Coicop, the functional classifications include also COPNI (classification of the purposes of non-profit institutions serving households) and COPP (classification of outlays of producers by purpose). These classifications are used for functional analysis of the expenditure by corporations, government, households and non-profit institutions serving households and for functional satellite accounts.

## CLASSIFICATION OF INSTITUTIONAL SECTORS (S)

S.1	Total economy <sup>(1)</sup>
S.11	Non-financial corporations
S.11001	Public non-financial corporations
S.11002	National private non-financial corporations
S.11003	Foreign controlled non-financial corporations
S.12	Financial corporations
S.121	Central bank <sup>(2)</sup> (public)
S.122	Deposit-taking corporations except the central bank <sup>(2)</sup>
S.12201	Public
S.12202	National private
S.12203	Foreign controlled
S.123	Money market funds
S.12301	Public
S.12302	National private
S.12303	Foreign controlled

S.124	Non-MMF investment funds
S.12401	Public
S.12402	National private
S.12403	Foreign controlled
S.125	Other financial intermediaries, except insurance corporations and pension funds
S.12501	Public
S.12502	National private
S.12503	Foreign controlled
S.126	Financial auxiliaries
S.12601	Public
S.12602	National private
S.12603	Foreign controlled
S.127	Captive financial institutions and money lenders
S.12701	Public
S.12702	National private
S.12703	Foreign controlled

S.128	Insurance corporations ( <sup>3</sup> )
S.12801	Public
S.12802	National private
S.12803	Foreign controlled
S.129	Pension funds ( <sup>3</sup> )
S.12901	Public
S.12902	National private
S.12903	Foreign controlled
S.121 + S.122 + S.123	Monetary financial institutions
S.13	General government
S.1311	Central government (excluding social security funds)
S.1312	State government (excluding social security funds)
S.1313	Local government (excluding social security funds)
S.1314	Social security funds
S.14	Households
S.141	Employers
S.142	Own-account workers

S.143	Employees
S.144	Recipients of property and transfer income
S.1441	Recipients of property income
S.1442	Recipients of pensions
S.1443	Recipients of other transfers
S.15	Non-profit institutions serving households
S.15002	National private
S.15003	Foreign controlled
S.2	Rest of the world
S.21	Member States and institutions and bodies of the European Union
S.211	Member States of the European Union
S.2111	Member States of the euro area
S.2112	Member States outside the euro area
S.212	Institutions and bodies of the European Union
S.2121	The European Central Bank (ECB)
S.2122	European institutions and bodies, except the ECB
S.22	Non-member countries and international organisations non-resident in the European Union

- <sup>(1)</sup> For all codes in sectors S.11 and S.12, the fifth digit 1/2/3 refers to public/national private/foreign controlled.
- <sup>(2)</sup> Central bank (S.121) plus deposit-taking corporations except the central bank (S.122) correspond to S.12B.
- <sup>(3)</sup> Insurance corporations (S.128) plus pension funds (S.129) correspond to S.12I.



## CLASSIFICATION OF TRANSACTIONS AND OTHER FLOWS

### Transactions in products (P)

P.1	Output
P.11	Market output
P.119	Financial intermediation services indirectly measured (FISIM)
P.12	Output for own final use
P.13	Non-market output
P.2	Intermediate consumption
P.3	Final consumption expenditure
P.31	Individual consumption expenditure
P.32	Collective consumption expenditure
P.4	Actual final consumption
P.41	Actual individual consumption
P.42	Actual collective consumption
P.5	Gross capital formation/P.5n net capital formation
P.51g	Gross fixed capital formation
P.511	Acquisitions less disposals of fixed assets
P.5111	Acquisitions of new fixed assets

P.5112	Acquisitions of existing fixed assets
P.5113	Disposals of existing fixed assets
P.512	Costs of ownership transfer on non-produced assets
P.51c	Consumption of fixed capital (-)
P.51c1	Consumption of fixed capital on gross operating surplus (-)
P.51c2	Consumption of fixed capital on gross mixed income (-)
P.51n	Net fixed capital formation
P.52	Changes in inventories
P.53	Acquisitions less disposals of valuables
P.6	Exports of goods and services
P.61	Exports of goods
P.62	Exports of services
P.7	Imports of goods and services
P.71	Imports of goods
P.72	Imports of services

## Transactions in non-produced non-financial assets (NP codes)

The codes used for transactions in non-produced non-financial assets can be further disaggregated if desired by appending the classification of non-produced non-financial assets, AN.2.

NP	Acquisitions less disposals of non-produced assets
NP.1	Acquisitions less disposals of natural resources
NP.2	Acquisitions less disposals of contracts, leases and licences
NP.3	Purchases less sales of goodwill and marketing assets

## Distributive transactions (D)

D.1	Compensation of employees
D.11	Wages and salaries
D.12	Employers' social contributions
D.121	Employers' actual social contributions
D.1211	Employers' actual pension contributions
D.1212	Employers' actual non-pension contributions
D.122	Employers' imputed social contributions
D.1221	Employers' imputed pension contributions
D.1222	Employers' imputed non-pension contributions

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 duties
D.214	Taxes on products except VAT and import taxes
D.29	Other taxes on production
D.3	Subsidies
D.31	Subsidies on products
D.311	Import subsidies
D.319	Other subsidies on products
D.39	Other subsidies on production

D.4	Property income
D.41	Interest
D.42	Distributed income of corporations
D.421	Dividends
D.422	Withdrawals from income of quasi-corporations
D.43	Reinvested earnings on foreign direct investment
D.44	Other investment income
D.441	Investment income attributable to insurance policy holders
D.442	Investment income payable on pension entitlements
D.443	Investment income attributable to collective investment fund shareholders
D.4431	Dividends attributable to collective investment fund shareholders
D.4432	Retained earnings attributable to collective investment fund shareholders
D.45	Rent

**Current transfers in cash and kind (D.5-D.8)**

D.5	Current taxes on income, wealth, etc.
D.51	Taxes on income
D.59	Other current taxes
D.6	Social contributions and benefits
D.61	Net social contributions
D.611	Employers' actual social contributions
D.6111	Employers' actual pension contributions
D.6112	Employers' actual non-pension contributions
D.612	Employers' imputed social contributions
D.6121	Employers' imputed pension contributions
D.6122	Employers' imputed non-pension contributions
D.613	Households' actual social contributions
D.6131	Households' actual pension contributions
D.6132	Households' actual non-pension contributions
D.614	Households' social contribution supplements
D.6141	Households' pension contribution supplements
D.6142	Households' non-pension contribution supplements
D.61SC	Social insurance scheme service charges (-) <sup>(1)</sup>
D.62	Social benefits other than social transfers in kind
D.621	Social security benefits in cash

D.6211	Social security pension benefits in cash
D.6212	Social security non-pension benefits in cash
D.622	Other social insurance benefits
D.6221	Other social insurance pension benefits
D.6222	Other social insurance non-pension benefits
D.623	Social assistance benefits in cash
D.63	Social transfers in kind
D.631	Social transfers in kind — non-market production
D.632	Social transfers in kind — purchased market production
D.7	Other current transfers
D.71	Net non-life insurance premiums
D.711	Net non-life direct insurance premiums
D.712	Net non-life reinsurance premiums
D.72	Non-life insurance claims
D.721	Non-life direct insurance claims
D.722	Non-life reinsurance claims
D.73	Current transfers within general government
D.74	Current international cooperation
D.75	Miscellaneous current transfers
D.751	Current transfers to NPISHs
D.752	Current transfers between households
D.759	Other miscellaneous current transfers

D.76	VAT- and GNI-based EU own resources
D.8	Adjustment for the change in pension entitlements
D.9	Capital transfers
D.9r	Capital transfers, receivable
D.91r	Capital taxes, receivable
D.92r	Investment grants, receivable
D.99r	Other capital transfers, receivable
D.9p	Capital transfers, payable
D.91p	Capital taxes, payable
D.92p	Investment grants, payable
D.99p	Other capital transfers, payable

- (<sup>1</sup>) Employers' contributions appear in both the generation of income account and allocation of primary income account as payable by employers and receivable by employees. In the secondary distribution of income account, these amounts are payable by households and receivable by those administering social insurance schemes. In order to show exactly the same value in each case, the deduction of the charge that represents part of the output of the schemes and final consumption of the beneficiary households is also shown in the secondary distribution of income account as a separate item. The social insurance scheme service charges item (D.61SC) is thus an adjustment item only and not a distributive transaction in itself.



**Transactions in financial assets and liabilities (F)****(Net acquisition of financial assets/net incurrence of liabilities)**

F.1	Monetary gold and SDRs
F.11	Monetary gold
F.12	SDRs
F.2	Currency and deposits
F.21	Currency
F.22	Transferable deposits
F.221	Inter-bank positions
F.229	Other transferable deposits
F.29	Other deposits
F.3	Debt securities
F.31	Short-term
F.32	Long-term
F.4	Loans <sup>(1)</sup>
F.41	Short-term
F.42	Long-term
F.5	Equity and investment fund shares/units
F.51	Equity

F.511	Listed shares
F.512	Unlisted shares
F.519	Other equity
F.52	Investment fund shares/units
F.521	Money Market Fund shares/units
F.522	Non-MMF investment fund shares/units
F.6	Insurance, pension and standardised guarantee schemes
F.61	Non-life insurance technical reserves
F.62	Life insurance and annuity entitlements
F.63	Pension entitlements
F.64	Claims of pension funds on pension managers
F.65	Entitlements to non-pension benefits
F.66	Provisions for calls under standardised guarantees
F.7	Financial derivatives and employee stock options
F.71	Financial derivatives
F.711	Options
F.712	Forwards
F.72	Employee stock options
F.8	Other accounts receivable/payable
F.81	Trade credits and advances
F.89	Other accounts receivable/payable, excluding trade credits and advances

(<sup>1</sup>) Memo item: foreign direct investment (add code FDI).

**Other changes in assets (K)**

K.1-5	Total changes in volume
K.1	Economic appearance of assets
K.2	Economic disappearance of non-produced assets
K.21	Depletion of natural resources
K.22	Other economic disappearance of non-produced assets
K.3	Catastrophic losses
K.4	Uncompensated seizures
K.5	Other changes in volume n.e.c.
K.6	Changes in classification
K.61	Changes in sector classification and structure
K.62	Changes in classification of assets and liabilities
K.7	Nominal holding gains and losses
K.71	Neutral holding gains and losses
K.72	Real holding gains and losses

**CLASSIFICATION OF BALANCING ITEMS AND NET WORTH (B) <sup>(1)</sup>**

B.1g	Value added, gross/Gross domestic product
B.2g	Operating surplus, gross
B.3g	Mixed income, gross
B.4g	Entrepreneurial income, gross
B.5g	Balance of primary incomes, gross/National income, gross
B.6g	Disposable income, gross
B.7g	Adjusted disposable income, gross
B.8g	Saving, gross
B.9	Net lending (+)/net borrowing (-)
B.9N	Net lending (+)/net borrowing (-) of the non-financial accounts
B.9F	Net lending (+)/net borrowing (-) of the financial accounts
B.10	Changes in net worth

B.101	Changes in net worth due to saving and capital transfers <sup>(2)</sup> <sup>(3)</sup>
B.102	Changes in net worth due to other changes in volume of assets
B.103	Changes in net worth due to nominal holding gains and losses
B.1031	Changes in net worth due to neutral holding gains and losses
B.1032	Changes in net worth due to real holding gains and losses
B.11	External balance of goods and services
B.12	Current external balance
B.90	Net worth
BF.90	Financial net worth

- <sup>(1)</sup> All balancing items can be measured gross or net of consumption of fixed capital. The code for gross balancing items is constituted of the code of the item plus the letter 'g'. Similarly, the letter 'n' attached to a code indicates the net value.
- <sup>(2)</sup> This is not a balancing item in the structure of the accounting system. It is the total of the right-hand side of the capital account. However, as a significant component of changes in net worth, it is coded with the other components of the latter.
- <sup>(3)</sup> For the rest of the world, this refers to changes in net worth due to current external balance and capital transfers.

## CLASSIFICATION OF BALANCE SHEET ENTRIES (L)

For a single balance sheet, as for the financial account, the only codes necessary are those giving the details of assets by type, using AN and AF codes. However, an account can be drawn up showing the stock levels at the start (LS) and end (LE) of a period, and the total changes between them (LX). All three codes need to be qualified by asset types. The LX entries are the sum of the entries of P.5, NP, F and K codes for the assets in question for the period covered.

From the entries in the opening balance sheet a value of net worth (B.90) can be calculated. The difference between this and the value of B.90 in the closing balance sheet must be equal to the balance of all the LX codes, which must also be equal to the value for B.10.

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

## CLASSIFICATION OF ASSETS (A)

### Non-financial assets (AN)

AN.1	Produced non-financial assets
AN.11	Fixed assets by type of asset
AN.111	Dwellings
AN.112	Other buildings and structures
AN.1121	Buildings other than dwellings
AN.1122	Other structures
AN.1123	Land improvements
AN.113	Machinery and equipment
AN.1131	Transport equipment
AN.1132	ICT equipment
AN.1139	Other machinery and equipment
AN.114	Weapons systems
AN.115	Cultivated biological resources
AN.1151	Animal resources yielding repeat products
AN.1152	Tree, crop and plant resources yielding repeat products
(AN.116)	(Costs of ownership transfer on non-produced assets) <sup>(1)</sup>
AN.117	Intellectual property products
AN.1171	Research and development
AN.1172	Mineral exploration and evaluation

AN.1173	Computer software and databases
AN.11731	Computer software
AN.11732	Databases
AN.1174	Entertainment, literary or artistic originals
AN.1179	Other intellectual property products
AN.12	Inventories by type of inventory
AN.121	Materials and supplies
AN.122	Work-in-progress
AN.1221	Work-in-progress on cultivated biological assets
AN.1222	Other work-in-progress
AN.123	Finished goods
AN.124	Military inventories
AN.125	Goods for resale
AN.13	Valuables
AN.131	Precious metals and stones
AN.132	Antiques and other art objects
AN.133	Other valuables
AN.2	Non-produced non-financial assets
AN.21	Natural resources
AN.211	Land
AN.2111	Land underlying buildings and structures



AN.2112	Land under cultivation
AN.2113	Recreational land and associated surface water
AN.2119	Other land and associated surface water
AN.212	Mineral and energy reserves
AN.213	Non-cultivated biological resources
AN.214	Water resources
AN.215	Other natural resources
AN.2151	Radio spectra
AN.2159	Other
AN.22	Contracts, leases and licences
AN.221	Marketable operating leases
AN.222	Permits to use natural resources
AN.223	Permits to undertake specific activities
AN.224	Entitlement to future goods and services on an exclusive basis
AN.23	Purchases less sales of goodwill and marketing assets

(<sup>1</sup>) Costs of ownership transfer on non-produced assets (AN.116) are treated as part of fixed capital formation, that is the acquisition of fixed assets. However, when stock levels are itemised, the value of these costs of ownership transfer is included with the non-produced assets to which they refer and so are not shown separately as part of AN.11. In the case of land transferring, the costs of ownership transfer on all land are to be included with land improvements (AN.1123). The item AN.116 is included in the full list, shown below, for presentation purposes only.

## Financial assets (AF)

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

AF.1	Monetary gold and SDRs
AF.11	Monetary gold
AF.12	SDRs
AF.2	Currency and deposits
AF.21	Currency
AF.22	Transferable deposits
AF.221	Inter-bank positions
AF.229	Other transferable deposits
AF.29	Other deposits
AF.3	Debt securities
AF.31	Short-term
AF.32	Long-term
AF.4	Loans (1)

AF.41	Short-term
AF.42	Long-term
AF.5	Equity and investment fund shares/units
AF.51	Equity
AF.511	Listed shares
AF.512	Unlisted shares
AF.519	Other equity
AF.52	Investment fund shares/units
AF.521	Money Market Fund shares/units
AF.522	Non-MMF investment fund shares/units
AF.6	Insurance, pension and standardised guarantee schemes
AF.61	Non-life insurance technical reserves
AF.62	Life insurance and annuity entitlements
AF.63	Pension entitlements
AF.64	Claims of pension funds on pension managers
AF.65	Entitlements to non-pension benefits

AF.66	Provisions for calls under standardised guarantees
AF.7	Financial derivatives and employee stock options
AF.71	Financial derivatives
F.711	Options
F.712	Forwards
AF.72	Employee stock options
AF.8	Other accounts receivable/payable
AF.81	Trade credits and advances
AF.89	Other accounts receivable/payable, excluding trade credits and advances

<sup>(1)</sup> Memo item: foreign direct investment (add code FDI).

## CLASSIFICATION OF SUPPLEMENTARY ITEMS

The general convention is that a supplementary code begins with X and is linked to the code of a standard item by building on the code of that item.

### Non-performing loans

The following codes apply to stocks and flows of non-performing loans. Since loans have the code AF.4 and F.4, the supplementary codes begin XAF4 for stocks and XF4 for flows.

The codes for stocks are:

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

and the associated flows:

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

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

XAF41NNP	Short-term loans: nominal value, non-performing
XAF42MNP	Long-term loans: market value, non-performing

## Capital services

The following codes apply to capital services.

XCS	Capital services
XCSC	Capital services — Corporations
P.51c1	Consumption of fixed capital on gross operating surplus
XRC	Return to capital — Corporations
XOC	Other costs of capital — Corporations
XCSU	Capital services — Unincorporated enterprises
P.51c2	Consumption of fixed capital on gross mixed income
XRU	Return to capital — Unincorporated enterprises
XOU	Other costs of capital — Unincorporated enterprises

## Pensions table

The following codes apply to the supplementary table described in the chapter on pensions. Different codes are proposed for the columns and rows of the table.

## Columns

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

(a) Liabilities recorded in the main sequence of accounts

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

XPC1W	Defined contribution schemes
XPB1W	Defined benefit schemes
XPCB1W	Total

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

XPCG	Defined contribution schemes
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General government employee defined benefit schemes

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

(b) Liabilities not recorded in the main sequence of accounts

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



Rows

(a) Opening balance sheet

XAF63LS	Pension entitlements
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(b) Transactions

XD61p	Special contributions relating to pension schemes
XD6111	Employer actual social contributions
XD6121	Employer imputed social contributions
XD6131	Household actual social contributions
XD6141	Household social contribution supplements
XD619	Other (actuarial) accumulation of pension entitlements in social security funds
XD62p	Pension benefits
XD8	Adjustment for the change in pension entitlements
XD81	Change in pension entitlements due to transfers of entitlements
XD82	Change in entitlements due to negotiated changes in scheme structure

(c) Other economic flows

XK7	Revaluations
XK5	Other changes in volume

(d) Closing balance sheet

XAF63LE	Pension entitlements
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(e) Related indicators

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

## Consumer durables

Consumer durables are coded using X as a prefix plus DHHCE (durable household consumption expenditure) plus a one-digit affix for subgroups and two digits for the items. The corresponding Coicop numbers are also provided.

Coicop	SNA codes	
	XDHHCE1	Furniture and household appliances
05.1.1	XDHHCE11	Furniture and furnishings
05.1.2	XDHHCE12	Carpets and other floor coverings
05.3.1	XDHHCE13	Major household appliances whether electric or not
05.5.1	XDHHCE14	Major tools and equipment for house and garden
	XDHHCE2	Personal transport equipment
07.1.1	XDHHCE21	Motor cars
07.1.2	XDHHCE22	Motor cycles
07.1.3	XDHHCE23	Bicycles
07.1.4	XDHHCE24	Animal drawn vehicles
	XDHHCE3	Recreational and entertainment goods

Coicop	SNA codes	
08.2.0	XDHHCE31	Telephone and telefax equipment
09.1.1	XDHHCE32	Equipment for the reception, recording and reproduction of sound and pictures
09.1.2	XDHHCE33	Photographic and cinematographic equipment and optical instruments
09.1.3	XDHHCE34	Information processing equipment
09.2.1	XDHHCE35	Major durables for outdoor recreation
09.2.2	XDHHCE36	Musical instruments and major durables for indoor recreation
	XDHHCE4	Other durable goods
12.3.1	XDHHCE41	Jewellery, clocks and watches
06.1.3	XDHHCE42	Therapeutic medical appliances and equipment

### Foreign direct investment

Supplementary items for foreign direct investment (FDI) can be coded with X as prefix plus the F or AF code plus a FDI suffix, for example:

XF42FDI	for foreign direct investment transaction in long-term loans
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## Contingent positions

Supplementary codes for contingent positions are coded with X as prefix plus the AF code plus a CP suffix, for example:

XAF11CP	when the pledge of monetised gold may affects its usability as reserve asset
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## Currency and deposits

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

For transactions

XF21NC	local currency notes and coins
XF22FC	deposits in foreign currency

For stocks

XAF21NC	local currency notes and coins
XAF22FC	deposits in foreign currency

## Classification of debt securities according to outstanding maturity

It is suggested to classify debt securities according to outstanding maturity. This can be achieved by using an X prefix plus the AF code plus a suffix indicating a maturity date, for example:

XAF32Y20	for debt securities maturing in 2020
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## Listed and unlisted debt securities

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

For transactions

XF321	for transactions in listed long-term debt securities
XF322	for transactions in unlisted long-term debt securities

For stocks

XAF321	for stocks of listed long-term debt securities
XAF322	for stocks of unlisted long-term debt securities

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

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

For transactions

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

For stocks

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

**Listed and unlisted investment shares**

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

For transactions

XF5221	for transactions in listed non-MMF investment fund shares
XF5222	for transactions in unlisted non-MMF investment fund shares

For stocks

XAF5221	for stocks of listed non-MMF investment fund shares
XAF5222	for stocks of unlisted non-MMF investment fund shares



### Arrears in interest and repayments

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

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

### Personal and total remittances

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

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

## REGROUPING AND CODING OF INDUSTRIES (A) AND PRODUCTS (P)

The classifications of activities and products to be used are NACE Rev. 2 and CPA 2008. The corresponding aggregations for the ESA Transmission Programme are: A\*3, A\*10, A\*21, A\*38 and A\*64 for economic activities and P\*3, P\*10, P\*21, P\*38 and P\*64 for products. While not used in the ESA Transmission Programme, the levels A\*88 (NACE Rev.2) and P\*88 (CPA) are also presented in this Chapter.

In the following, the new aggregations are presented.

### A\*3

Seq. No	NACE Rev. 2 sections	Description
1	A	Agriculture, forestry and fishing
2	B, C, D, E and F	Mining and quarrying; manufacturing; electricity, gas, steam and air conditioning supply; water supply; sewerage, waste management and remediation activities, construction
3	G, H, I, J, K, L, M, N, O, P, Q, R, S, T and U	Services

A\*10

Seq. No	NACE Rev. 2 sections	Description
1	A	Agriculture, forestry and fishing
2	B, C, D and E	Mining and quarrying; manufacturing; electricity, gas, steam and air conditioning supply; water supply; sewerage, waste management and remediation activities
2a	C	of which: manufacturing
3	F	Construction
4	G, H and I	Wholesale and retail trade; repair of motor vehicles and motorcycles; transportation and storage; accommodation and food service activities
5	J	Information and communication
6	K	Financial and insurance activities
7	L	Real estate activities
8	M and N	Professional, scientific and technical activities; administrative and support service activities
9	O, P, and Q	Public administration and defence; compulsory social security; education; human health and social work activities
10	R, S, T and U	Arts, entertainment and recreation; other service activities; activities of households as employers; undifferentiated goods- and services-producing activities of households for own use; activities of extraterritorial organisations and bodies

A\*21

Seq. No	NACE Rev. 2 section	NACE Rev. 2 division	Description
1	A	01-03	Agriculture, forestry and fishing
2	B	05-09	Mining and quarrying
3	C	10-33	Manufacturing
4	D	35	Electricity, gas, steam and air conditioning supply
5	E	36-39	Water supply; sewerage, waste management and remediation activities
6	F	41-43	Construction
7	G	45-47	Wholesale and retail trade; repair of motor vehicles and motorcycles
8	H	49-53	Transportation and storage
9	I	55-56	Accommodation and food service activities
10	J	58-63	Information and communication
11	K	64-66	Financial and insurance activities

Seq. No	NACE Rev. 2 section	NACE Rev. 2 division	Description
12	L	68	Real estate activities
13	M	69-75	Professional, scientific and technical activities
14	N	77-82	Administrative and support service activities
15	O	84	Public administration and defence; compulsory social security
16	P	85	Education
17	Q	86-88	Human health and social work activities
18	R	90-93	Arts, entertainment and recreation
19	S	94-96	Other service activities
20	T	97-98	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use
21	U	99	Activities of extraterritorial organisations and bodies

A\*38

Seq. No	NACE Rev. 2 divisions	Description
1	01-03	Agriculture, forestry and fishing
2	05-09	Mining and quarrying
3	10-12	Manufacture of food products, beverages and tobacco products
4	13-15	Manufacture of textiles, wearing apparel and leather products
5	16-18	Manufacture of wood and paper products, and printing
6	19	Manufacture of coke and refined petroleum products
7	20	Manufacture of chemicals and chemical products
8	21	Manufacture of basic pharmaceutical products and pharmaceutical preparations
9	22-23	Manufacture of rubber and plastics products, and other non-metallic mineral products

Seq. No	NACE Rev. 2 divisions	Description
10	24-25	Manufacture of basic metals and fabricated metal products, except machinery and equipment
11	26	Manufacture of computer, electronic and optical products
12	27	Manufacture of electrical equipment
13	28	Manufacture of machinery and equipment n.e.c.
14	29-30	Manufacture of transport equipment
15	31-33	Manufacture of furniture; other manufacturing; repair and installation of machinery and equipment
16	35	Electricity, gas, steam and air conditioning supply
17	36-39	Water supply; sewerage, waste management and remediation activities
18	41-43	Construction
19	45-47	Wholesale and retail trade, repair of motor vehicles and motorcycles

Seq. No	NACE Rev. 2 divisions	Description
20	49-53	Transportation and storage
21	55-56	Accommodation and food service activities
22	58-60	Publishing, audiovisual and broadcasting activities
23	61	Telecommunications
24	62-63	Computer programming, consultancy and related activities; information service activities
25	64-66	Financial and insurance activities
26	68	Real estate activities
26a		of which: imputed rents of owner-occupied dwellings
27	69-71	Legal and accounting activities; activities of head offices; management consultancy activities; architecture and engineering activities; technical testing and analysis
28	72	Scientific research and development



Seq. No	NACE Rev. 2 divisions	Description
29	73-75	Advertising and market research; other professional, scientific and technical activities; veterinary activities
30	77-82	Administrative and support service activities
31	84	Public administration and defence; compulsory social security
32	85	Education
33	86	Human health activities
34	87-88	Social work activities
35	90-93	Arts, entertainment and recreation
36	94-96	Other service activities
37	97-98	Activities of households as employers of domestic personnel and undifferentiated goods and services production of households for own use
38	99	Activities of extra-territorial organisations and bodies

A\*64

Seq. No	NACE Rev. 2 divisions	Description
1	01	Crop and animal production, hunting and related service activities
2	02	Forestry and logging
3	03	Fishing and aquaculture
4	05-09	Mining and quarrying
5	10-12	Manufacture of food products, beverages and tobacco products
6	13-15	Manufacture of textiles, wearing apparel and leather products
7	16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
8	17	Manufacture of paper and paper products
9	18	Printing and reproduction of recorded media
10	19	Manufacture of coke and refined petroleum products
11	20	Manufacture of chemicals and chemical products

Seq. No	NACE Rev. 2 divisions	Description
12	21	Manufacture of basic pharmaceutical products and pharmaceutical preparations
13	22	Manufacture of rubber and plastics products
14	23	Manufacture of other non-metallic mineral products
15	24	Manufacture of basic metals
16	25	Manufacture of fabricated metal products, except machinery and equipment
17	26	Manufacture of computer, electronic and optical products
18	27	Manufacture of electrical equipment
19	28	Manufacture of machinery and equipment n.e.c.
20	29	Manufacture of motor vehicles, trailers and semi-trailers
21	30	Manufacture of other transport equipment
22	31-32	Manufacture of furniture; other manufacturing
23	33	Repair and installation of machinery and equipment
24	35	Electricity, gas, steam and air conditioning supply

Seq. No	NACE Rev. 2 divisions	Description
25	36	Water collection, treatment and supply
26	37-39	Sewerage; waste collection, treatment and disposal activities; materials recovery; remediation activities and other waste management services
27	41-43	Construction
28	45	Wholesale and retail trade and repair of motor vehicles and motorcycles
29	46	Wholesale trade, except of motor vehicles and motorcycles
30	47	Retail trade, except of motor vehicles and motorcycles
31	49	Land transport and transport via pipelines
32	50	Water transport
33	51	Air transport
34	52	Warehousing and support activities for transportation
35	53	Postal and courier activities

Seq. No	NACE Rev. 2 divisions	Description
36	55-56	Accommodation; food and beverage service activities
37	58	Publishing activities
38	59-60	Motion picture, video and television programme production, sound recording and music publishing activities; programming and broadcasting activities
39	61	Telecommunications
40	62-63	Computer programming, consultancy and related activities; information service activities
41	64	Financial service activities, except insurance and pension funding
42	65	Insurance, reinsurance and pension funding, except compulsory social security
43	66	Activities auxiliary to financial services and insurance activities
44	68	Real estate activities
44a		of which: imputed rents of owner-occupied dwellings

Seq. No	NACE Rev. 2 divisions	Description
45	69-70	Legal and accounting activities; activities of head offices; management consultancy activities
46	71	Architecture and engineering activities; technical testing and analysis
47	72	Scientific research and development
48	73	Advertising and market research
49	74-75	Other professional, scientific and technical activities; veterinary activities
50	77	Rental and leasing activities
51	78	Employment activities
52	79	Travel agency, tour operator reservation service and related activities
53	80-82	Security and investigation activities; services to buildings and landscape activities; office administrative, office support and other business support
54	84	Public administration and defence; compulsory social security

Seq. No	NACE Rev. 2 divisions	Description
55	85	Education
56	86	Human health activities
57	87-88	Social work activities
58	90-92	Creative, arts and entertainment activities; libraries, archives, museums and other cultural activities; gambling and betting activities
59	93	Sports activities and amusement and recreation activities
60	94	Activities of membership organisations
61	95	Repair of computers and personal and household goods
62	96	Other personal service activities
63	97-98	Activities of households as employers of domestic personnel and undifferentiated goods and services production of households for own use
64	99	Activities of extraterritorial organisations and bodies

A\*88

Seq. No	NACE Rev. 2 divisions	Description
1	01	Crop and animal production, hunting and related service activities
2	02	Forestry and logging
3	03	Fishing and aquaculture
4	05	Mining of coal and lignite
5	06	Extraction of crude petroleum and natural gas
6	07	Mining of metal ores
7	08	Other mining and quarrying
8	09	Mining support service activities
9	10	Manufacture of food products
10	11	Manufacture of beverages
11	12	Manufacture of tobacco products
12	13	Manufacture of textiles
13	14	Manufacture of wearing apparel
14	15	Manufacture of leather and related products



Seq. No	NACE Rev. 2 divisions	Description
15	16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
16	17	Manufacture of paper and paper products
17	18	Printing and reproduction of recorded media
18	19	Manufacture of coke and refined petroleum products
19	20	Manufacture of chemicals and chemical products
20	21	Manufacture of basic pharmaceutical products and pharmaceutical preparations
21	22	Manufacture of rubber and plastic products
22	23	Manufacture of other non-metallic mineral products
23	24	Manufacture of basic metals
24	25	Manufacture of fabricated metal products, except machinery and equipment
25	26	Manufacture of computer, electronic and optical products
26	27	Manufacture of electrical equipment
27	28	Manufacture of machinery and equipment n.e.c.

Seq. No	NACE Rev. 2 divisions	Description
28	29	Manufacture of motor vehicles, trailers and semi-trailers
29	30	Manufacture of other transport equipment
30	31	Manufacture of furniture
31	32	Other manufacturing
32	33	Repair and installation of machinery and equipment
33	35	Electricity, gas, steam and air conditioning supply
34	36	Water collection, treatment and supply
35	37	Sewerage
36	38	Waste collection, treatment and disposal activities; materials recovery
37	39	Remediation activities and other waste management services
38	41	Construction of buildings
39	42	Civil engineering
40	43	Specialised construction activities
41	45	Wholesale and retail trade and repair of motor vehicles and motorcycles

Seq. No	NACE Rev. 2 divisions	Description
42	46	Wholesale trade, except of motor vehicles and motorcycles
43	47	Retail trade, except of motor vehicles and motorcycles
44	49	Land transport and transport via pipelines
45	50	Water transport
46	51	Air transport
47	52	Warehousing and support activities for transportation
48	53	Postal and courier activities
49	55	Accommodation
50	56	Food and beverage service activities
51	58	Publishing activities
52	59	Motion picture, video and television programme production, sound recording and music publishing activities
53	60	Programming and broadcasting activities
54	61	Telecommunications

Seq. No	NACE Rev. 2 divisions	Description
55	62	Computer programming, consultancy and related activities
56	63	Information service activities
57	64	Financial service activities, except insurance and pension funding
58	65	Insurance, reinsurance and pension funding, except compulsory social security
59	66	Activities auxiliary to financial services and insurance activities
60	68	Real estate activities
60a		of which: imputed rents of owner-occupied dwellings
61	69	Legal and accounting activities
62	70	Activities of head offices; management consultancy activities
63	71	Architectural and engineering activities; technical testing and analysis
64	72	Scientific research and development
65	73	Advertising and market research

Seq. No	NACE Rev. 2 divisions	Description
66	74	Other professional, scientific and technical activities
67	75	Veterinary activities
68	77	Rental and leasing activities
69	78	Employment activities
70	79	Travel agency, tour operator reservation service and related activities
71	80	Security and investigation activities
72	81	Services to buildings and landscape activities
73	82	Office administrative, office support and other business support activities
74	84	Public administration and defence; compulsory social security
75	85	Education
76	86	Human health activities
77	87	Residential care activities
78	88	Social work activities without accommodation
79	90	Creative, arts and entertainment activities

Seq. No	NACE Rev. 2 divisions	Description
80	91	Libraries, archives, museums and other cultural activities
81	92	Gambling and betting activities
82	93	Sports activities and amusement and recreation activities
83	94	Activities of membership organisations
84	95	Repair of computers and personal and household goods
85	96	Other personal service activities
86	97	Activities of households as employers of domestic personnel
87	98	Undifferentiated goods- and services-producing activities of private households for own use
88	99	Activities of extraterritorial organisations and bodies

Seq. No	CPA 2008 sections	Description
1	A	Products of agriculture, forestry and fishing
2	B, C, D, E and F	Mining and quarrying; manufactured products; electricity, gas, water and waste management; constructions and construction work
3	G, H, I, J, K, L, M, N, O, P, Q, R, S, T and U	Services

Seq. No	CPA 2008 sections	Description
1	A	Products of agriculture, forestry and fishing
2	B, C, D and E	Mining and quarrying; manufactured products; electricity, gas, water and waste management
2a	C	of which: manufactured products
3	F	Constructions and construction work
4	G, H and I	Wholesale and retail trade services; repair of motor vehicles and motorcycles services; transportation and storage services; accommodation and food services
5	J	Information and communication services
6	K	Financial and insurance services
7	L	Real estate services
8	M and N	Professional, scientific and technical services; administrative and support service services
9	O, P, and Q	Public administration and defence services; compulsory social security services; education; human health and social work services
10	R, S, T and U	Arts, entertainment and recreation services, repair of household goods and other services



Seq. No	CPA 2008 section	CPA 2008 division	Description
1	A	01-03	Products of agriculture, forestry and fishing
2	B	05-09	Mining and quarrying
3	C	10-33	Manufactured products
4	D	35	Electricity, gas, steam and air conditioning
5	E	36-39	Water supply; sewerage, waste management and remediation services
6	F	41-43	Constructions and construction works
7	G	45-47	Wholesale and retail trade services; repair services of motor vehicles and motorcycles
8	H	49-53	Transportation and storage services
9	I	55-56	Accommodation and food services
10	J	58-63	Information and communication services
11	K	64-66	Financial and insurance services
12	L	68	Real estate services
13	M	69-75	Professional, scientific and technical services
14	N	77-82	Administrative and support services

Seq. No	CPA 2008 section	CPA 2008 division	Description
15	O	84	Public administration and defence services; compulsory social security services
16	P	85	Education services
17	Q	86-88	Human health and social work services
18	R	90-93	Arts, entertainment and recreation services
19	S	94-96	Other services
20	T	97-98	Services of households as employers; undifferentiated goods and services produced by households for own use
21	U	99	Services provided by extraterritorial organisations and bodies

Seq. No	CPA 2008 divisions	Description
1	01-03	Products of agriculture, forestry and fishing
2	05-09	Mining and quarrying
3	10-12	Food products, beverages and tobacco products
4	13-15	Textiles, wearing apparel and leather products
5	16-18	Wood and paper products, and printing services
6	19	Coke and refined petroleum products
7	20	Chemicals and chemical products
8	21	Basic pharmaceutical products and pharmaceutical preparations
9	22-23	Rubber and plastics products, and other non-metallic mineral products
10	24-25	Basic metals and fabricated metal products, except machinery and equipment
11	26	Computer, electronic and optical products
12	27	Electrical equipment
13	28	Machinery and equipment n.e.c.
14	29-30	Transport equipment

Seq. No	CPA 2008 divisions	Description
15	31-33	Furniture; other manufactured goods; repair and installation services of machinery and equipment
16	35	Electricity, gas, steam and air conditioning
17	36-39	Water supply; sewerage, waste management and remediation services
18	41-43	Constructions and construction works
19	45-47	Wholesale and retail trade services; repair services of motor vehicles and motorcycles
20	49-53	Transportation and storage services
21	55-56	Accommodation and food services
22	58-60	Publishing, audiovisual and broadcasting services
23	61	Telecommunications services
24	62-63	Computer programming, consultancy and related services; information services
25	64-66	Financial and insurance services
26	68	Real estate services
26a		of which: imputed rents of owner-occupied dwellings
27	69-71	Legal and accounting services; services of head offices; management consultancy services; architectural and engineering services; technical testing and analysis services

Seq. No	CPA 2008 divisions	Description
28	72	Scientific research and development services
29	73-75	Advertising and market research services; other professional, scientific and technical services; veterinary services
30	77-82	Administrative and support services
31	84	Public administration and defence services; compulsory social security services
32	85	Education services
33	86	Human health services
34	87-88	Social work services
35	90-93	Arts, entertainment and recreation services
36	94-96	Other services
37	97-98	Services of households as employers; undifferentiated goods and services produced by households for own use
38	99	Services provided by extraterritorial organisations and bodies

Seq. No	CPA 2008 divisions	Description
1	01	Products of agriculture, hunting and related services
2	02	Products of forestry, logging and related services
3	03	Fish and other fishing products; aquaculture products; support services to fishing
4	05-09	Mining and quarrying
5	10-12	Food products; beverages; tobacco products
6	13-15	Textiles; wearing apparel; leather and related products
7	16	Wood and products of wood and cork, except furniture; articles of straw and plaiting materials
8	17	Paper and paper products
9	18	Printing and recording services
10	19	Coke and refined petroleum products
11	20	Chemicals and chemical products
12	21	Basic pharmaceutical products and pharmaceutical preparations
13	22	Rubber and plastics products

Seq. No	CPA 2008 divisions	Description
14	23	Other non-metallic mineral products
15	24	Basic metals
16	25	Fabricated metal products, except machinery and equipment
17	26	Computer, electronic and optical products
18	27	Electrical equipment
19	28	Machinery and equipment n.e.c.
20	29	Motor vehicles, trailers and semi-trailers
21	30	Other transport equipment
22	31-32	Furniture; other manufactured goods
23	33	Repair and installation services of machinery and equipment
24	35	Electricity, gas, steam and air conditioning
25	36	Natural water; water treatment and supply services
26	37-39	Sewerage services; sewage sludge; waste collection, treatment and disposal services; materials recovery; remediation services and other waste management services

Seq. No	CPA 2008 divisions	Description
27	41-43	Constructions and construction works
28	45	Wholesale and retail trade and repair services of motor vehicles and motorcycles
29	46	Wholesale trade services, except of motor vehicles and motorcycles
30	47	Retail trade services, except of motor vehicles and motorcycles
31	49	Land transport services and transport services via pipelines
32	50	Water transport services
33	51	Air transport services
34	52	Warehousing and support services for transportation
35	53	Postal and courier services
36	55-56	Accommodation and food services
37	58	Publishing services
38	59-60	Motion picture, video and television programme production services, sound recording and music publishing; programming and broadcasting services



Seq. No	CPA 2008 divisions	Description
39	61	Telecommunications services
40	62-63	Computer programming, consultancy and related services; information services
41	64	Financial services, except insurance and pension funding
42	65	Insurance, reinsurance and pension funding services, except compulsory social security
43	66	Services auxiliary to financial services and insurance services
44	68	Real estate services
44a		of which: imputed rents of owner-occupied dwellings
45	69-70	Legal and accounting services; services of head offices; management consulting services
46	71	Architecture and engineering services; technical testing and analysis services
47	72	Scientific research and development services
48	73	Advertising and market research services
49	74-75	Other professional, scientific and technical services; veterinary services

Seq. No	CPA 2008 divisions	Description
50	77	Rental and leasing services
51	78	Employment services
52	79	Travel agency, tour operator and other reservation services and related services
53	80-82	Security and investigation services; services to buildings and landscape; office administrative, office support and other business support services
54	84	Public administration and defence services; compulsory social security services
55	85	Education services
56	86	Human health services
57	87-88	Residential care services; social work services without accommodation
58	90-92	Creative, arts and entertainment services; library, archive, museum and other cultural services; gambling and betting services
59	93	Sporting services and amusement and recreation services

Seq. No	CPA 2008 divisions	Description
60	94	Services furnished by membership organisations
61	95	Repair services of computers and personal and household goods
62	96	Other personal services
63	97-98	Services of households as employers of domestic personnel and undifferentiated goods and services produced by private households for own use
64	99	Services provided by extraterritorial organisations and bodies

Seq. No	CPA 2008 divisions	Description
1	01	Products of agriculture, hunting and related services
2	02	Products of forestry, logging and related services
3	03	Fish and other fishing products; aquaculture products; support services to fishing
4	05	Coal and lignite
5	06	Crude petroleum and natural gas
6	07	Metal ores
7	08	Other mining and quarrying products
8	09	Mining support services
9	10	Food products
10	11	Beverages
11	12	Tobacco products
12	13	Textiles
13	14	Wearing apparel
14	15	Leather and related products

Seq. No	CPA 2008 divisions	Description
15	16	Wood and products of wood and cork, except furniture; articles of straw and plaiting materials
16	17	Paper and paper products
17	18	Printing and recording services
18	19	Coke and refined petroleum products
19	20	Chemicals and chemical products
20	21	Basic pharmaceutical products and pharmaceutical preparations
21	22	Rubber and plastics products
22	23	Other non-metallic mineral products
23	24	Basic metals
24	25	Fabricated metal products, except machinery and equipment
25	26	Computer, electronic and optical products
26	27	Electrical equipment
27	28	Machinery and equipment n.e.c.
28	29	Motor vehicles, trailers and semi-trailers

Seq. No	CPA 2008 divisions	Description
29	30	Other transport equipment
30	31	Furniture
31	32	Other manufactured goods
32	33	Repair and installation services of machinery and equipment
33	35	Electricity, gas, steam and air conditioning
34	36	Natural water; water treatment and supply services
35	37	Sewerage services; sewage sludge
36	38	Waste collection, treatment and disposal services; materials recovery services
37	39	Remediation services and other waste management services
38	41	Buildings and building construction works
39	42	Constructions and construction works for civil engineering
40	43	Specialised construction works
41	45	Wholesale and retail trade and repair services of motor vehicles and motorcycles

Seq. No	CPA 2008 divisions	Description
42	46	Wholesale trade services, except of motor vehicles and motorcycles
43	47	Retail trade services, except of motor vehicles and motorcycles
44	49	Land transport services and transport services via pipelines
45	50	Water transport services
46	51	Air transport services
47	52	Warehousing and support services for transportation
48	53	Postal and courier services
49	55	Accommodation services
50	56	Food and beverage serving services
51	58	Publishing services
52	59	Motion picture, video and television programme production services, sound recording and music publishing
53	60	Programming and broadcasting services
54	61	Telecommunications services

Seq. No	CPA 2008 divisions	Description
55	62	Computer programming, consultancy and related services
56	63	Information services
57	64	Financial services, except insurance and pension funding
58	65	Insurance, reinsurance and pension funding services, except compulsory social security
59	66	Services auxiliary to financial services and insurance services
60	68	Real estate services
60a		of which: imputed rents of owner-occupied dwellings
61	69	Legal and accounting services
62	70	Services of head offices; management consulting services
63	71	Architectural and engineering services; technical testing and analysis services
64	72	Scientific research and development services
65	73	Advertising and market research services
66	74	Other professional, scientific and technical services



Seq. No	CPA 2008 divisions	Description
67	75	Veterinary services
68	77	Rental and leasing services
69	78	Employment services
70	79	Travel agency, tour operator and other reservation services and related services
71	80	Security and investigation services
72	81	Services to buildings and landscape
73	82	Office administrative, office support and other business support services
74	84	Public administration and defence services; compulsory social security services
75	85	Education services
76	86	Human health services
77	87	Residential care services
78	88	Social work services without accommodation
79	90	Creative, arts and entertainment services
80	91	Library, archive, museum and other cultural services

Seq. No	CPA 2008 divisions	Description
81	92	Gambling and betting services
82	93	Sporting services and amusement and recreation services
83	94	Services furnished by membership organisations
84	95	Repair services of computers and personal and household goods
85	96	Other personal services
86	97	Services of households as employers of domestic personnel
87	98	Undifferentiated goods and services produced by private households for own use
88	99	Services provided by extraterritorial organisations and bodies

## CLASSIFICATION OF THE FUNCTIONS OF THE GOVERNMENT (COFOG)

01	General public services
01.1	Executive and legislative organs, financial and fiscal affairs, external affairs
01.2	Foreign economic aid
01.3	General services
01.4	Basic research
01.5	R&D general public services
01.6	General public services n.e.c.
01.7	Public debt transactions
01.8	Transfers of a general character between different levels of government
02	Defence
02.1	Military defence
02.2	Civil defence
02.3	Foreign military aid
02.4	R&D defence
02.5	Defence n.e.c.

03	Public order and safety
03.1	Police services
03.2	Fire-protection services
03.3	Law courts
03.4	Prisons
03.5	R&D public order and safety
03.6	Public order and safety n.e.c.
04	Economic affairs
04.1	General economic, commercial and labour affairs
04.2	Agriculture, forestry, fishing and hunting
04.3	Fuel and energy
04.4	Mining, manufacturing and construction
04.5	Transport
04.6	Communication
04.7	Other industries
04.8	R&D economic affairs
04.9	Economic affairs n.e.c.

05	Environmental protection
05.1	Waste management
05.2	Waste water management
05.3	Pollution abatement
05.4	Protection of biodiversity and landscape
05.5	R&D environmental protection
05.6	Environmental protection n.e.c.
06	Housing and community amenities
06.1	Housing development
06.2	Community development
06.3	Water supply
06.4	Street lighting
06.5	R&D housing and community amenities
06.6	Housing and community amenities n.e.c.
07	Health
07.1	Medical products, appliances and equipment
07.2	Outpatient services

07.3	Hospital services
07.4	Public health services
07.5	R&D health
07.6	Health n.e.c.
08	Recreation, culture and religion
08.1	Recreational and sporting services
08.2	Cultural services
08.3	Broadcasting and publishing services
08.4	Religious and other community services
08.5	R&D recreation, culture and religion
08.6	Recreation, culture and religion n.e.c.
09	Education
09.1	Pre-primary and primary education
09.2	Secondary education
09.3	Post-secondary non-tertiary education
09.4	Tertiary education
09.5	Education not definable by level

09.6	Subsidiary services to education
09.7	R&D education
09.8	Education n.e.c.
10	Social protection
10.1	Sickness and disability
10.2	Old age
10.3	Survivors
10.4	Family and children
10.5	Unemployment
10.6	Housing
10.7	Social exclusion n.e.c.
10.8	R&D social protection
10.9	Social protection n.e.c.

## CLASSIFICATION OF INDIVIDUAL CONSUMPTION BY PURPOSE (Coicop)

### 01-12 Individual consumption expenditure of households

01	Food and non-alcoholic beverages
01.1	Food
01.2	Non-alcoholic beverages
02	Alcoholic beverages, tobacco and narcotics
02.1	Alcoholic beverages
02.2	Tobacco
02.3	Narcotics
03	Clothing and footwear
03.1	Clothing
03.2	Footwear
04	Housing, water, electricity, gas and other fuels
04.1	Actual rentals for housing
04.2	Imputed rentals for housing
04.3	Maintenance and repair of the dwelling
04.4	Water supply and miscellaneous services relating to the dwelling
04.5	Electricity, gas and other fuels



05	Furnishings, household equipment and routine household maintenance
05.1	Furniture and furnishings, carpets and other floor coverings
05.2	Household textiles
05.3	Household appliances
05.4	Glassware, tableware and household utensils
05.5	Tools and equipment for house and garden
05.6	Goods and services for routine household maintenance
06	Health
06.1	Medical products, appliances and equipment
06.2	Outpatient services
06.3	Hospital services
07	Transport
07.1	Purchase of vehicles
07.2	Operation of personal transport equipment
07.3	Transport services
08	Communication
08.1	Postal services
08.2	Telephone and telefax equipment
08.3	Telephone and telefax services

09	Recreation and culture
09.1	Audio-visual, photographic and information processing equipment
09.2	Other major durables for recreation and culture
09.3	Other recreational items and equipment, gardens and pets
09.4	Recreational and cultural services
09.5	Newspapers, books and stationery
09.6	Package holidays
10	Education
10.1	Pre-primary and primary education
10.2	Secondary education
10.3	Post-secondary non-tertiary education
10.4	Tertiary education
10.5	Education not definable by level
11	Restaurants and hotels
11.1	Catering services
11.2	Accommodation services
12	Miscellaneous goods and services
12.1	Personal care
12.2	Prostitution

12.3	Personal effects n.e.c.
12.4	Social protection
12.5	Insurance
12.6	Financial services n.e.c.
12.7	Other services n.e.c.
13	Individual consumption expenditure of non-profit institutions serving households (NPISHs)
13.1	Housing
13.2	Health
13.3	Recreation and culture
13.4	Education
13.5	Social protection
13.6	Other services
14	Individual consumption expenditure of general government
14.1	Housing
14.2	Health
14.3	Recreation and culture
14.4	Education
14.5	Social protection

**CLASSIFICATION OF THE PURPOSES OF NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS (COPNI)**

01	Housing
02.	Health
02.1	Medical products, appliances and equipment
02.2	Outpatient services
02.3	Hospital services
02.4	Public health services
02.5	R&D health
02.6	Other health services
03	Recreation and culture
03.1	Recreational and sporting services
03.2	Cultural services
04	Education
04.1	Pre-primary and primary education
04.2	Secondary education
04.3	Post-secondary non-tertiary education
04.4	Tertiary education
04.5	Education not definable by level
04.6	R&D education
04.7	Other educational services

05	Social protection
05.1	Social protection services
05.2	R&D social protection
06	Religion
07	Political parties, labour and professional organisations
07.1	Services of political parties
07.2	Services of labour organisations
07.3	Services of professional organisations
08	Environmental protection
08.1	Environmental protection services
08.2	R&D environmental protection
09	Services n.e.c.
09.1	Services n.e.c. (excluding R&D)
09.2	R&D services n.e.c.

## CLASSIFICATION OF OUTLAYS OF PRODUCERS BY PURPOSE (COPP)

01	Outlays on infrastructure
01.1	Outlays on road and land construction and improvement
01.2	Outlays on engineering and related technological work
01.3	Outlays on information management
02	Outlays on research and development
02.1	Outlays on research and experimental development on natural sciences and engineering
02.2	Outlays on research and experimental development on social sciences and humanities
03	Outlays on environmental protection
03.1	Outlays on protection of ambient air and climate
03.2	Outlays on waste water management
03.3	Outlays on waste management
03.4	Outlays on protection of soil and groundwater
03.5	Outlays on noise and vibration abatement
03.6	Outlays on protection of biodiversity and landscape
03.7	Outlays on environmental protection n.e.c.

04	Outlays on marketing
04.1	Outlays on direct sales effects
04.2	Outlays on advertising
04.3	Outlays on marketing n.e.c.
05	Outlays on human resource development
05.1	Outlays on education and training
05.2	Outlays on health
05.3	Outlays on social services
06	Outlays on current production programmes, administration and management
06.1	Outlays on current production programmes
06.2	Outlays on external transportation
06.3	Outlays on safety and security
06.4	Outlays on management and administration

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