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Annex B

ANNEX B to the

Proposal for a

**REGULATION No .../... OF THE EUROPEAN PARLIAMENT AND OF THE  
COUNCIL**

**on the European System of national and regional accounts in the European Union**

**ANNEX B**

**Transmission Programme of National Accounts Data**

## Overview of the tables

Table No	Subject of the tables	Deadline t + months (days where specified) <sup>(1)</sup>	Period covered <sup>(2)</sup>
1	Main aggregates – quarterly	2 <sup>(4)(7)</sup>	1995Q1 onwards
1	Main aggregates – annual	2 <sup>(3)(4)</sup> /3/9	1995 onwards
2	Main aggregates 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	1999Q1 onwards
9	Detailed tax and social contributions receipts by type of tax and social contribution and receiving sub-sector including the list of taxes and social contributions according to national classification – annual	9	1995 onwards
10	Tables by industry and by region, NUTS II – annual	12 <sup>(3)</sup> /24	2000 onwards <sup>(5)</sup>
11	General government expenditure by function – annual	12	1995 onwards <sup>(6)</sup>
12	Tables by industry and by region, NUTS III – annual	24	2000 onwards
13	Household accounts by region, NUTS II – 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 for general government – quarterly	85 days	1999Q1 onwards
28	Government debt – quarterly	3	2000Q1 onwards
29	Pension schemes in social insurance – annual	12	2012 onwards

t = Reference period (year or quarter).

- (1) In any case, the variables shall be transmitted to the Commission (Eurostat) no later than the day they are disseminated 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) Applicable to all countries with the exception of “smaller” countries (i.e. countries for which gross domestic product at current prices represents less than 2% of the corresponding European Union total).
- (5) With the exception of selected items (see table details).
- (6) With the exception of COFOG Level II (see table details).
- (7) With the exception of selected items to be transmitted at 80 days (see table details).

**Table 1 – Main aggregates – quarterly<sup>(1)</sup> and annual exercise**

Code	List of variables <sup>(10)</sup>	Breakdown <sup>(2)</sup>	Current prices	Previous year's prices and chain-linked volumes
<b>Value added and Gross Domestic Product</b>				
B.1g	1. Gross value added at basic prices	A*10	x	x
D.21	2. a) Taxes on products <sup>(3)</sup>		x	x
D.31	b) Subsidies on products <sup>(3)</sup>		x	x
B.1*g	3. Gross domestic product at market prices		x	x
<b>Expenditure side of Gross Domestic Product</b>				
P.3	4. Total final consumption expenditure		x	x
P.3	5. a) Household final consumption expenditure (domestic concept)	Durability <sup>(4)</sup>	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 of households		x	x
P.41	a) Actual individual consumption		x	x
P.5	9. Gross capital formation		x	x
P.51g	a) Gross fixed capital formation	AN_F6 <sup>(5)</sup>	x	x
P.52	b) Changes in inventories		x	x <sup>(6)</sup>
P.53	c) Acquisitions less disposals of valuables		x	x <sup>(6)</sup>
P.6	10. Exports of goods (fob) and services		x	x
P.61	a) Goods		x	x
P.62	b) Services		x	x
	Member States of the EU and Institutions and bodies of the EU <sup>(7)</sup>		x	x
	Member States of the EU <sup>(7)</sup>		x	x
	Members of the EMU <sup>(7)</sup>		x	x

	Institutions and bodies of the EU <sup>(7)</sup>		x	x
	Non-member countries and international organisations non resident of EU <sup>(7)</sup>		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
	Member States of the EU and Institutions and bodies of the EU <sup>(7)</sup>		x	x
	Member States of the EU <sup>(7)</sup>		x	x
	Members of the EMU <sup>(7)</sup>		x	x
	Institutions and bodies of the EU <sup>(7)</sup>		x	x
	Non-member countries and international organisations non resident of EU <sup>(7)</sup>		x	x
B.11	12. External balance of goods and services		x	x

Income, Saving and Net Lending/Borrowing

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	
D.1r_D.4r	16. a) Primary income receivable from the rest of the world		x	
D.1p_D.4p	b) Primary income payable to the rest of the world		x	
B.5*g	17. Gross national income at market prices		x	
P.51c	18. Consumption of fixed capital		x	
B.5*n	19. Net national income at market prices		x	
D.5r, D.6r, D.7r	20. a) Current transfers receivable from the rest of the world		x	
D.5,p D.6p, D.7p	b) Current transfers payable to the rest of the world		x	
B.6n	21. a) Disposable income, net		x	
B.6g	b) Disposable income, gross		x	
D.8	22. Adjustments for the change in pension entitlements		x	
B.8n	23. National saving, net		x	
D.9	24. a) Capital transfers receivable from the rest of the world		x	

D.9	b) Capital transfers payable to the rest of the world		x	
NP	25. Acquisitions less disposals of non-financial non-produced assets		x	
B.9	26. Net lending or net borrowing of the nation		x	



Population, Employment, Compensation of employees

	27. Population and employment data			
POP	a) Total population (thousands of persons)			
EUN	b) Unemployed persons (thousands of persons) <sup>(8)</sup>			
EMP	c) Employment in resident production units (thousands of persons employed, thousands of hours worked and thousands of jobs <sup>(8)</sup> ) and employment of residents (thousands of persons)	A*10 <sup>(9)</sup>		
ESE	d) Self employed	A*10 <sup>(9)</sup>		
EEM	e) Employees	A*10 <sup>(9)</sup>		
D.1	28. 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-adjusted, as well as seasonally and working-day adjusted format. Gross domestic product (B.1\*g) and total gross value added (B.1g) must also be provided in working-day adjusted format. The provision of other aggregates in working-day adjusted format 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 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.117 intellectual property products

\* On a voluntary basis

- (6) Only in previous year's prices.

- (7) Data (current prices and previous years' prices/chain-linked volumes) to be provided for reference periods from 2006 onwards must reflect the compositions of the EU and the EMU as at the end of the period reported in the Table. Only members of the EMU during the reference period are required to provide a split of the EMU; for non-members the split is voluntary.

Backward data (aggregates in current prices, reference periods up to and including 2006):

- a) To be provided by all Member States that, in 2006, were members of the EU but not members of the EMU:

2002-2006: total/EU25/Institutions and bodies of the EU (voluntary)/third countries and international organisations

- b) To be provided by all Member States that, in 2006, were members of the EMU:

1999 - 2001: total/EMU12

2002 - 2006: total/EMU12/EU25/Institutions and bodies of the EU (voluntary)/third countries and international organisations

EMU12 = Economic and Monetary Union with 12 Member States as at 1.1.2001

For future countries joining the EU and the EMU:

- Any country joining the EU in year t after 2006 must provide backward data (in current prices) from t-2 on transactions with the EU (in its composition before the corresponding enlargement).
- Any country joining the EMU in year t after 2006 must provide backward data (in current prices) from t-2 on transactions with the EMU (in its composition before the corresponding enlargement).

- (8) On voluntary basis.

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

- (10) Transmission t+2 months: quarterly items 1-12, 27-28. \*

Transmission t+80 days: quarterly items 13-26.

Transmission t+2 months: annual items 1-12, 27-28.\*

t = reference period (quarter or year).

\*Applicable to all countries with the exception of "smaller" countries (i.e. countries for which gross domestic product at current prices represents less than 2% of the corresponding European Union total). Transmission for "smaller" countries:

t+80 days: quarterly items 1-12, 27-28.

t+3 months: annual items 1-12, 27-28

**Table 2 – Main aggregates of general government**

Code	Transaction	Sectors and sub-sectors <sup>(1)(2)</sup>
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
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 <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.41r	Interest, receivable <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.42r+D.43r+D.44r+D.45r	Other property income, receivable <sup>(1)</sup>	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
D.39p	Other subsidies on production, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.4p	Property income, payable <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.4p_S.1311	of which, payable to sub-sector Central Government (S.1311) <sup>(1)(5)</sup>	S.1312, S.1313, S.1314
D.4p_S.1312	of which, payable to sub-sector State Government (S.1312) <sup>(1)(5)</sup>	S.1311, S.1313, S.1314
D.4p_S.1313	of which, payable to sub-sector Local Government (S.1313) <sup>(1)(5)</sup>	S.1311, S.1312, S.1314
D.4p_S.13.14	of which, payable to sub-sector Social Security Funds (S.1314) <sup>(1)(5)</sup>	S.1311, S.1312, S.1313
D. 41 p	- Interest, payable <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.42p+D.43p +D.44p+D.45 p	- Other property income, payable <sup>(1)</sup>	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.61	Net social contributions, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.611	- of which employers' actual social contributions	S.13, S.1311, S.1312, S.1313, S.1314
D.613	- of which households' actual social contributions	S.13, S.1311, S.1312, S.1313, S.1314
D.7r	Other current transfers, receivable <sup>(1)</sup>	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.632 p	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 <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.7_S.1311	of which, payable to sub-sector Central Government (S.1311) <sup>(1)(5)</sup>	S.1312, S.1313, S.1314
D.7_S.1312	of which, payable to sub-sector State Government (S.1312) <sup>(1)(5)</sup>	S.1311, S.1313, S.1314
D.7_S.1313	of which, payable to sub-sector Local Government (S.1313) <sup>(1)(5)</sup>	S.1311, S.1312, S.1314
D.7_S.13.14	of which, payable to sub-sector Social Security Funds (S.1314) <sup>(1)(5)</sup>	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 <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.91	- Capital taxes <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.92r+D.99r	- Other capital transfers and investment grants, receivable <sup>(1)(2)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.9p	Capital transfers, payable <sup>(1)(2)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.9_S.1311	of which, payable to sub-sector Central Government (S.1311) <sup>(1)(2)</sup>	S.1312, S.1313, S.1314
D.9_S.1312	of which, payable to sub-sector State Government (S.1312) <sup>(1)(2)</sup>	S.1311, S.1313, S.1314
D.9_S.1313	of which, payable to sub-sector Local Government (S.1313) <sup>(1)(2)</sup>	S.1311, S.1312, S.1314
D.9_S.1314	of which, payable to sub-sector Social Security Funds (S.1314) <sup>(1)(2)</sup>	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
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 <sup>(1)(2)(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
PTC	Total of payable tax credits <sup>(6)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
TC	- of which the amount of payable tax credits that exceeds the taxpayer's liability <sup>(6)</sup>	S.13, S.1311, S.1312, S.1313, S.1314

EDP_D.41	Interest including flows on swaps and FRAs <sup>(1)(4)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
EDP_B.9	Net lending (+)/Net borrowing (-) under the Excessive Deficit Procedure (EDP) <sup>(4)</sup>	S.13, S.1311, S.1312, S.1313, S.1314

- (1) For sub-sector data, consolidation should be made within each sub-sector but not between sub-sectors. Sector S13 data equal the sum of sub-sector data, except items D.4, D.7 and D.9 (and their sub-items) for which consolidation between sub-sectors should be made (with counterpart information). When consolidation rules are different, please specify them in the sender footnote.
- (2) D.995 is to be deducted from D.99r. No amount for D.995 is to be included under D.9p.
- (3) The split by receiving sub-sectors is to be provided on a voluntary basis.
- (4) If the difference between EDP\_B.9 + EDP\_D.41 and B.9 + D41PAY is not nil, please explain.
- (5) Whenever substantial payments for items other than D.4, D.7 or D.9 and sub-items occur between sub-sectors, please specify these payments in the sender footnotes.
- (6) Tax credit is a tax relief which is directly subtracted from tax liability otherwise due by the beneficiary household or corporation. Payable tax credits are tax credits for which the amount of a tax credit exceeds the amount of tax liability (otherwise due) and the surplus is paid to the beneficiary. The whole amount of the payable tax credit should be recorded as government expenditure ('Total of payable tax credits', PTC) while mentioning the amount of the 'transfer component' (TC), which is the amount of payable tax credits that exceeds the taxpayer's liability and is paid to that taxpayer.

**Table 3 – Tables by industry**

Code	List of variables	Breakdown (1)(2)(3)	Current prices	Previous year's prices and chain-linked volumes
<b>Output</b>				
P.1	1. Output at basic prices by industry	A*10/A*21/ A*38/A*64	x	
P.2	2. Intermediate consumption at purchaser's prices by industry	A*10/A*21/ A*38/A*64	x	
B.1g	3. Gross value added at basic prices by industry	A*10/A*21/ A*38/A*64	x	x
P.51c	4. Consumption of fixed capital by industry	A*10/A*21/ A*38/A*64	x	x
B.2n+B.3n	5. Net operating surplus and net mixed income	A*10/A*21/ A*38/A*64	x	
D.29-D.39	6. Other taxes on production less other subsidies on production	A*10/A*21/ A*38/A*64	x	
<b>Capital formation</b>				
P.5	7. Gross capital formation by industry	A*10/A*21/ A*38/A*64	x	x
P.51g	a) Gross fixed capital formation by industry	A*10/A*21/ A*38/A*64	x	x
	Breakdown by fixed asset AN_F6 <sup>†</sup>	A*10/A*21	x	x
	of which dwellings	A*10/A*21/ A*38/A*64	x	x
P.52+P.53	b) Changes in inventories and acquisition less disposals of valuables by industry	A*10/A*21/ A*38/A*64	x	x <sup>(6)</sup>

P.52	of which changes in inventories <sup>(5)</sup>		x	x <sup>(6)</sup>
P.53	of which acquisitions less disposals of valuables <sup>(5)</sup>		x	x <sup>(7)</sup>
Employment and compensation of employees				
	8. Employment by industry (thousands of persons, thousands of hours worked <sup>(4)</sup> and thousands of jobs <sup>(5)</sup> )	A*10/A*21/ A*38/A*64		
	a) self employed by industry	A*10/A*21/ A*38/A*64		
	b) employees by industry	A*10/A*21/ A*38/A*64		
D.1	7. Compensation of employees by industry	A*10/A*21/ A*38/A*64	x	
D.11	a) Wages and salaries by industry	A*10/A*21/ A*38/A*64	x	

AN\_F6<sup>†</sup>: Breakdown fixed assets:

- AN.111 dwellings
- AN.112 other buildings and structures
- AN.113 machinery and equipment
  - AN.1131 transport equipment
  - AN.1132 ICT equipment\*\*
    - AN.11321 computer hardware\*\*
    - AN.11322 telecommunications equipment\*\*
  - AN.1139 other machinery and equipment\*\*
- AN.114 weapons systems\* \*\*
- AN.115 cultivated biological resources
- AN.117 intellectual property products\*\*
  - AN.1173 computer software and databases\*\*

\* On a voluntary basis

\*\* Only total economy



- (1) Breakdown by industry according to NACE classification. If no breakdown is indicated that means total economy.
- (2) A\*10/A\*38 time limit for transmission  $t + 9$  months.  
A\*64 time limit for transmission  $t + 21$  months.  
t = reference year
- (3) For breakdowns A\*38 and A\*64, the data transmission of the of which item "imputed rents of owner-occupied dwellings" of items, respectively, 26 and 44, – "Real estate activities" is compulsory only for variables P.1, P.2, B.1g.
- (4) Backward data for hours worked:
  - from 1995: A\*38 mandatory, A\*64 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
P.3	1. Final consumption expenditure by purpose (Household)	COICOP groups	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

**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 sub-sectors <sup>(1)</sup>	Financial corporations including sub-sectors <sup>(2)</sup>	General government including sub-sectors <sup>(3)</sup>	Households and non-profit institutions serving households <sup>(4)</sup>	Rest of the world including sub-sectors <sup>(5)</sup>
Transactions/Changes in volume (**)/revaluation of financial instruments (**)	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
<b>Financial assets</b>	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
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 or 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 or Units	F.52	x	x	x	x	x	x
Money Market Fund Shares or Units (MMFs)	F.521	x	x	x	x	x	x
Non-MMF investment fund shares/units	F.529	x	x	x	x	x	x
Insurance, pension and standardised guarantee schemes	F.6	x	x	x	x	x	x
Non-Life Insurance	F.61	x	x	x	x	x	x

Technical Reserves							
Life Insurance and Annuity Entitlements	F.62	x	x	x	x	x	x
Pension Entitlements, claims of pension funds on pension managers, entitlements to non-pension benefits and provision for calls under standardised guarantees <sup>(6)</sup>	F63_ F64_ F65_ F66	x	x	x	x	x	x
- Pension Entitlements <sup>(6)</sup>	F.63	x	x	x	x	x	x
Claims of pension funds on pension managers <sup>(6)</sup>	F.64	x	x	x	x	x	x
- Entitlements to non-pension benefits <sup>(6)</sup>	F.65	x	x	x	x	x	x
- Provisions for Calls Under Standardised Guarantees <sup>(6)</sup>	F.66	x	x	x	x	x	x
Financial Derivatives and Employee Stock Options	F.7	x	x	x	x	x	x
- Financial Derivatives <sup>(6)</sup>	F.71	x	x	x	x	x	x
- Employee Stock Options <sup>(6)</sup>	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
<b>Liabilities</b>	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 or 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 or Units	F.52	x	x	x	x	x	x
Money Market Fund Shares or Units (MMFs)	F.521	x	x	x	x	x	x
Non-MMF investment fund shares/units	F.529	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, entitlements to non-pension benefits and provision for calls under standardised guarantees <sup>(6)</sup>	F63_ F64_ F65_ F66	x	x	x	x	x	x
- Pension Entitlements <sup>(6)</sup>	F.63	x	x	x	x	x	x
Claims of pension funds on pension managers <sup>(6)</sup>	F.64	x	x	x	x	x	x
- Entitlements to non-pension benefits <sup>(6)</sup>	F.65	x	x	x	x	x	x
- Provisions for calls under standardised guarantees <sup>(6)</sup>	F.66	x	x	x	x	x	x
Financial Derivatives and Employee Stock Options	F.7	x	x	x	x	x	x
- Financial Derivatives <sup>(6)</sup>	F.71	x	x	x	x	x	x
- Employee Stock Options <sup>(6)</sup>	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 <sup>(7)</sup>	F.A	x	x	x	x	x	x
Net incurrence of Liabilities <sup>(7)</sup>	F.L	x	x	x	x	x	x
Net financial transactions <sup>(7)</sup>		x	x	x	x	x	x

\* Non-consolidated other changes in volume and revaluation accounts to be provided on a compulsory basis and limited to the following sectors and 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 or units
- F.6 Insurance, pension and standardised guarantee schemes
- F.7 Financial derivatives and employment stock options
- F.8 Other accounts receivable/payable

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

\*\* 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.11001C Public Non-financial Corporations controlled by Central Government: compulsory only at a first-digit instrument and from 2012 onwards. Deadline: t+9 months.
- S.11001 All Public Non-financial Corporations: compulsory only at a first-digit instrument and from 2012 onwards. Deadline: t+21 months (t+9 months voluntary).

(2) Financial corporations:

- S.12 Financial corporations – total
- S.121+S.122+S.123 Monetary financial institutions

- S.121 Central Bank
- S.122 and 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 Other financial intermediaries, except insurance corporations and pension funds
- S.126\_S.127 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.12001C Public Financial Corporations controlled by Central Government: Compulsory only at a first-digit instrument level and from 2012 onwards and with a deadline of t+9 months
- S.12001 All Public Financial Corporations: Compulsory only at a first-digit instrument level and from 2012 onwards and with a deadline of t+21 months (voluntary at t+9 months).

(3) General government sub-sectors 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:

- 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 (This sector includes the European Central Bank, the European Investment Bank and the EU institutions (European Parliament, Council, Commission etc ...) whose accounts are recorded in the General Budget of the European Union)
- S.2I Members of the EMU (This sector includes the European Central Bank but not the European Investment Bank nor the EU institutions (European Parliament, Council, Commission etc ...) whose accounts are recorded in the General Budget of the European Union.
- S.22 Non-member countries and international organisations non resident of EU

- Back data requirements for S.2 subsectors: For sectors S.21 and S.22: Data must be reported for the EU in its composition on 1 September 2014, back to 2004 included. In case of an EU enlargement, data must be reported for the EU in its new composition, back to three years before enlargement. Extension backwards (same EU composition) is optional. For sector S.2I: Data must be reported for the euro area in its current composition, back to 1999 included. Extension backwards (same EA composition) is optional.

(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 sub-sectors <sup>(1)</sup>	Financial corporations including sub-sectors <sup>(2)</sup>	General government including sub-sectors <sup>(3)</sup>	Households and non-profit institutions serving households <sup>(4)</sup>	Rest of the world including sub-sectors <sup>(5)</sup>
Transactions/Changes in volume/revaluation of financial instruments	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
<b>Financial assets</b>	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 or 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 or Units	AF.52	x	x	x	x	x	x
Money Market Fund Shares or Units (MMFs)	AF.521	x	x	x	x	x	x
Non-MMF Investment Fund Shares or Units	AF.529	x	x	x	x	x	x
Insurance, pension and standardised guarantee schemes	AF.6	x	x	x	x	x	x
Non-Life Insurance	AF.61	x	x	x	x	x	x

Technical Reserves							
Life Insurance and Annuity Entitlements	AF.62	x	x	x	x	x	x
Pension Entitlements, claims of pension funds on pension managers, entitlements to non-pension benefits and provision for calls under standardised guarantees	AF63_ AF64_ AF65_ AF66	x	x	x	x	x	x
- Pension Entitlements <sup>(6)</sup>	AF.63	x	x	x	x	x	x
Claims of pension funds on pension managers <sup>(6)</sup>	AF.64	x	x	x	x	x	x
- Entitlements to non-pension benefits <sup>(6)</sup>	AF.65	x	x	x	x	x	x
- Provisions for Calls Under Standardised Guarantees <sup>(6)</sup>	AF.66	x	x	x	x	x	x
Financial Derivatives and Employee Stock Options	AF.7	x	x	x	x	x	x
- Financial Derivatives <sup>(6)</sup>	AF.71	x	x	x	x	x	x
- Employee Stock Options <sup>(6)</sup>	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
<b>Liabilities</b>	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
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 or 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 or Units	AF.52	x	x	x	x	x	x
Money Market Fund Shares or Units (MMFs)	AF.521	x	x	x	x	x	x
Non-MMF Investment Fund Shares or Units	AF.529	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, entitlements to non-pension benefits and provision for calls under standardised guarantees	AF63_ AF64_ AF65_ AF66	x	x	x	x	x	x
- Pension Entitlements <sup>(6)</sup>	AF.63	x	x	x	x	x	x
Claims of pension funds on pension managers <sup>(6)</sup>	AF.64	x	x	x	x	x	x
- Entitlements to non-pension benefits <sup>(6)</sup>	AF.65	x	x	x	x	x	x
- Provisions for Calls Under Standardised Guarantees <sup>(6)</sup>	AF.66	x	x	x	x	x	x
Financial Derivatives and Employee Stock Options	AF.7	x	x	x	x	x	x
- Financial Derivatives <sup>(6)</sup>	AF.71	x	x	x	x	x	x
- Employee Stock Options <sup>(6)</sup>	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 <sup>(7)</sup>	AF.A	x	x	x	x	x	x
Liabilities <sup>(7)</sup>	AF.L	x	x	x	x	x	x
Financial net worth <sup>(7)</sup>	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.11001C Public Non-financial Corporations controlled by Central Government: Compulsory only at a first-digit instrument and from 2012 onwards and with a deadline of t+9.
- S.11001 All Public Non-financial Corporations: Compulsory only at a first-digit instrument and from 2012 onwards and with a deadline of t+21 months (voluntary at t+9 months).

(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.123 Money market funds
- S.124 Non-MMF investment funds
- S.125 Other financial intermediaries, except insurance corporations and pension funds
- S.126\_S.127 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.12001C Public Financial Corporations controlled by Central Government: compulsory only at a first-digit instrument level and from 2012 onwards. Deadline: t+9 months.
- S.12001 All Public Financial Corporations: compulsory only at a first-digit instrument level and from 2012 onwards. Deadline: t+21 months (t+9 months voluntary).

(3) General government sub-sectors 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:
- 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 (This sector includes the European Central Bank, the European Investment Bank and the EU institutions (European Parliament, Council, Commission etc ...) whose accounts are recorded in the General Budget of the European Union)
  - S.2I Members of the EMU (This sector includes the European Central Bank but not the European Investment Bank nor the EU institutions (European Parliament, Council, Commission etc ...) whose accounts are recorded in the General Budget of the European Union.
  - S.22 Non-member countries and international organisations non resident of EU
- Back data requirements for S.2 subsectors: For sectors S.21 and S.22: Data must be reported for the EU in its composition on 1 September 2014, back to 2004 included. In case of an EU enlargement, data must be reported for the EU in its new composition, back to three years before enlargement. Extension backwards (same EU composition) is optional. For sector S.2I: Data must be reported for the euro area in its current composition, back to 1999 included. Extension backwards (same EA composition) is optional.
- (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.11 001	S.11 001 C	S.12	S.12 001	S.12 001 C	S.13	S.14/ S.15	S.14	S.15	S.1N	S.2
<b>I Production account/External account of goods and services</b>		Total Economy	Non-financial corporations	Public Non-financial Corporations	Public Non-financial Corporations controlled by central government	Financial corporations	Public Financial Corporations	Public Financial Corporations controlled by central government	General government	Households + non-profit institution serving households	Households	Non-profit institution serving households	Not sectorised	Rest of the world
<i>Resources</i>														
P.1	Output	x	x	x	x	x	x	x	x	x	x	x		
P.10	Market output, output for final use and payments for other non-market output								x					
P.11	- Market Output	x	x			x			x	x	x	x		
P.12	- Output for own final use	x	x			x			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



<i>Resources</i>																
B.1g	Gross domestic product/Gross value added	x	x	x	x	x	x	x	x	x	x	x	x	x		
D.3r	Subsidies, receivable	x	x	x	x	x	x	x	x	x	x	x	x	x		
D.31	- Subsidies on products	x											x			
D.39	- Other subsidies on production	x	x			x			x	x	x	x				
<i>Uses</i>																
D.1	Compensation of employees	x	x	x	x	x	x	x	x	x	x	x	x	x		
D.11	- Wages and salaries	x	x			x			x	x	x	x			x	
D.12	- Employers' social contributions	x	x			x			x	x	x	x			x	
D.2	Taxes on production and imports, payable	x	x	x	x	x	x	x	x	x	x	x	x	x		
D.21	- Taxes on products	x											x			
D.29	- Other taxes on production	x	x			x			x	x	x	x				
B.2g+	Gross operating surplus plus gross mixed income	x	x	x	x	x	x	x	x	x	x	x				
B.2g	- Gross operating surplus	x							x	x						
B.3g	- Gross mixed income	x							x	x						
<b>II.1.2 Allocation of primary income account</b>																
		Sectors														
		S.1	S.11	S.11 001	S.11 001 C	S.12	S.12 001	S.12 001 C	S.13	S.14/ S.15	S.14	S.15	S.1N	S.2		



<i>Resources</i>													
B.2g+ B.3g	Gross operating surplus plus gross mixed income	x	x	x	x	x	x	x	x	x	x	x	
B.2g	- Gross operating surplus	x								x	x		
B.3g	- Gross mixed income	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, received	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	x	x	x	x	x	x	x	x	x	
D.41	- Interest <sup>1)2)</sup>	x	x	x	x	x	x	x	x	x	x	x	
D.42	- Distributed income of corporations	x	x	x	x	x	x	x	x	x	x	x	
D.421	Dividends	o	o			o			o	o	o	o	
D.422	Withdrawals from the income of quasi-corporations	o	o			o			o	o	o	o	
D.43	- Reinvested earnings on foreign direct investment	x	x	x	x	x	x	x	x	x	x	x	
D43S2I	Reinvested earnings on Intra-EA F.D.I.		x			x							

D43S2 X	Reinvested earnings on Extra-EA F.D.I.		x				x							
D43S21	Reinvested earnings on Intra-EU F.D.I.		x				x							
D43S22	Reinvested earnings on Extra-EU F.D.I.		x				x							
D.44	- Other investment income	x	x	x	x	x	x	x	x	x	x	x	x	x
D.441	- Investment income attributed to insurance policy holders	x	x			x			x	x	x	x		x
D.442	- Investment income payable on pension entitlements	x	x			x			x	x	x	x		x
D.443	- Investment income attributable to collective investment fund shareholders	x	x			x			x	x	x	x		x
D.45	- Rents	x	x	x	x	x	x	x	x	x	x	x		
B.4g	Entrepreneurial income, gross	o	x	x	x	x	x	x	o	o	o	o		
D.41g	Total interest before FISIM allocation	x	x	x	x	x	x	x	x	x	x	x		x
<i>Uses</i>														
D.3	Subsidies, paid	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	x	x	x	x	x	x	x	x	x	x	x
D.41	- Interest <sup>1)2)</sup>	x	x	x	x	x	x	x	x	x	x	x		x
D.42	- Distributed income of corporations	x	x	x	x	x	x	x						x
D.421	Dividends	o	o			o								o

D.422	Withdrawals from the income of quasi-corporations	o	o		o								o	
D.43	- Reinvested earnings on foreign direct investment	x	x	x	x	x	x		x	x	x		x	
D43S21	Reinvested earnings on Intra-EA F.D.I.		x		x									
D43S2 X	Reinvested earnings on Extra-EA F.D.I.		x		x									
D43S21	Reinvested earnings on Intra-EU F.D.I.		x		x									
D43S22	Reinvested earnings on Extra-EU F.D.I.		x		x									
D.44	- Other investment income	x	x	x	x	x	x	x	x	x	x		x	
D.441	- Investment income attributed to insurance policy holders	x	x		x			x	x	x	x		x	
D.442	- Investment income payable on pension entitlements	x	x		x			x	x	x	x		x	
D.443	- Investment income attributable to collective investment fund shareholders	x	x		x			x	x	x	x		x	
D.45	- Rents	x	x	x	x	x	x	x	x	x	x			
B.5g	Gross national income/Balance of primary income	x	x	x	x	x	x	x	x	x	x			
D41g	Total interest before FISIM allocation	x	x	x	x	x	x	x	x	x	x		x	
<b>II.2 Secondary distribution of income account</b>		<b>Sectors</b>												
		S.1	S.11	S.11 001	S.11 001 C	S.12	S.12 001	S.12 001 C	S.13	S.14/ S.15	S.14	S.15	S.1N	S.2
<b>Resources</b>														
B.5g	Gross national income/Balance of primary income	x	x	x	x	x	x	x	x	x	x	x		



<i>Uses</i>														
D.5	Current taxes on income, wealth, etc	x	x	x	x	x	x	x	x	x	x	x		x
D.51	- Taxes on income	x	x			x			x	x	x			x
D.59	- Other current taxes	x	x			x			x	x	x	x		x
D.6	Social contributions and benefits	x	x	x	x	x	x	x	x	x	x	x		x
D.61	- Net social contributions	x								x	x			x
D.611	- Employers' actual social contributions	x								x	x			x
D.612	- Employers' imputed social contributions	x								x	x			x
D.613	- Households' actual social contributions	x								x	x			x
D.614	- Households social contributions supplements	x								x	x			x
D.61S C	- Social insurance scheme service charges	x								x	x			x
D.62	- Social benefits other than social transfers in kind	x	x	x	x	x	x	x	x	x	x	x		x
D.63	- Social transfers in kind	x								x	x			x
D.631	- Social transfers in kind – non-market production									x				
D.632	- Social transfers in kind – purchased market production									x				
D.7	Other current transfers	x	x	x	x	x	x	x	x	x	x	x		x
D.71	- Net non-life insurance premiums	x	x			x				x	x	x	x	x
D.72	- Non-life insurance claims	x				x				x				x



D.8	Change in pension entitlements	x	x	x	x	x	x	x	x	x	x	x		x
B.8g	Gross saving	x	x	x	x	x	x	x	x	x	x	x		
B.12	Current external balance													x
<b>III.1.1 Change in net worth due to saving and capital transfers account</b>		Sectors												
		S.1	S.11	S.11 001	S.11 001 C	S.12	S.12 001	S.12 001 C	S.13	S.14/ S.15	S.14	S.15	S.1N	S.2
<i>Changes in liabilities and net worth</i>														
B.8g	Gross saving	x	x	x	x	x	x	x	x	x	x	x		
B.12	Current external balance													x
D.9	Capital transfers	x	x	x	x	x	x	x	x	x	x	x		x
D.91	- Capital taxes	x							x					x
D.92	- Investment grants <sup>2)</sup>	x	x			x			x	x	x	x		x
D.99	- Other capital transfers <sup>2)</sup>	x	x			x			x	x	x	x		x
<i>Changes in-assets</i>														
D.9	Capital transfers	x	x	x	x	x	x	x	x	x	x	x		x
D.91	- Capital taxes	x	x			x				x	x	x		x
D.92	- Investment grants <sup>2)</sup>	x							x					x

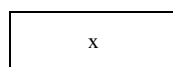
D.99	- Other capital transfers <sup>2)</sup>	x	x		x		x	x	x	x			x	
P.51c	Consumption of fixed capital	x	x	x	x	x	x	x	x	x	x			
B.10.1	Change in net worth due to saving and capital transfers	x	x	x	x	x	x	x	x	x	x		x	
<b>III.1.2 Acquisitions of non-financial assets account</b>														
Sectors														
		S.1	S.11	S.11 001	S.11 001 C	S.12	S.12 001	S.12 001 C	S.13	S.14/ S.15	S.14	S.15	S.1N	S.2
<i>Changes in liabilities and net worth</i>														
B.10.1	Change in net worth due to saving and capital transfers	x	x	x	x	x	x	x	x	x	x	x		x
<i>Changes in assets</i>														
P.5g	Gross capital formation	x	x	x	x	x	x	x	x	x	x	x		
P.51g	- Gross fixed capital formation	x	x			x			x	x	x	x		
P.51c	Consumption of fixed capital	x	x	x	x	x	x	x	x	x	x	x		
P.52	- Changes in inventories	x	x			x			x	x	x	x		
P.53	- Acquisitions less disposals of valuables	x	x			x			x	x	x	x		
NP	Acquisitions less disposals of non-produced assets	x	x	x	x	x	x	x	x	x	x	x		x
B.9	Net lending (+)/Net borrowing (-)	x	x	x	x	x	x	x	x	x	x	x		x
<i>Discrepancy with net lending/net borrowing of financial accounts</i>														
DB.9	Discrepancy with net lending/net borrowing of financial accounts	x	x	x	x	x	x	x	x	x	x	x		x



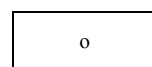
Additional information		Sectors												
		S.1	S.11	S.11 001	S.11 001 C	S.12	S.12 001	S.12 001 C	S.13	S.14/ S.15	S.14	S.15	S.1N	S.2
EMP	Number of employees (in number of persons) <sup>(3)</sup>	x	x	x	x	x	x	x	x	x	x	x		
OTE	Total general government expenditure								x					
OTR	Total general government revenue								x					



= non relevant cells



= required



= optional

<sup>(1)</sup> Interest will be recorded after adjustment for FISIM

<sup>(2)</sup> For the transaction of the sector S.13, consolidation should be made within each sub-sector and between all sub-sectors of general government; i.e. central government, state government, local government and social security funds.

<sup>(3)</sup> Mandatory for sector S.13, optional for the other sectors.

Back data requirements for sectors S.11001, S.11001C, S.12001 and S.12001C: time series must start from 2012.

Transmission deadlines for S.11 and S.12 sub sectors:

- S.11001 and S.12001: T+21 months (optional: T+9 months)

- S.11001C and S.12001C: T+9 months

In addition to the table above, the following indicators are required in previous year prices:

USES

- S11/P.51G (PPY): Gross fixed capital formation

- S11/B.1G (PPY): Gross value added

- S1M/P.51G (PPY): Gross fixed capital formation

- S1M/P.31 (PPY): Individual consumption expenditure

**Table 801 – Non-financial accounts by sector - quarterly**

Code	Transactions and Balancing items	Sectors						
		S.1	S.11	S.12	S.13	S.1M	S.1N	S.2
<b>I Production account/External account of goods and services</b>		Total Economy	Non-financial corporations	Financial corporations	General government	Households + non-profit institution serving households	Not sectorised	Rest of the world
<b>Resources</b>								
P.1	Output	o	o	o	o	o		
P.10	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	
<b>Uses</b>								
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	Gross domestic product/Gross value added	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	Net domestic product/Net value added	x	x	x	x	x		
<b>II.1.1 Generation of income account</b>		Sectors						

		S.1	S.11	S.12	S.13	S.1M	S.1N	S.2
<b>Resources</b>								
B.1g	Gross domestic product/Gross value added	x	x	x	x	x	x	
D.3	Subsidies, received	x	x	x	x	x	x	
D.31	- Subsidies on products	x					x	
D.39	- Other subsidies on production	x	x	x	x	x		
<b>Uses</b>								
D.1	Compensation of employees	x	x	x	x	x		x
D.2	Taxes on production and imports, paid	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	Gross operating surplus plus gross mixed income	x	x	x	x	x	x	
B.3g	- Gross mixed income	x				x		
<b>II.1.2 Allocation of primary income account</b>								
		Sectors						
		S.1	S.11	S.12	S.13	S.1M	S.1N	S.2
<b>Resources</b>								
B.2g+B.3g	Gross operating surplus plus gross mixed income	x	x	x	x	x	x	
B.3G	- Gross mixed income	x				x		
D.1	Compensation of employees	x				x		x
D.2	Taxes on production and imports, received	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	x	x	x	x		x
D.41	- Interest <sup>1)2)</sup>	x	x	x	x	x		x
D.4N	- Other Property Income, not elsewhere specified	x	x	x	x	x		x
D.42	- Distributed income of corporations	x	x	x	x	x		x
D.43	- Reinvested earnings on foreign direct investment	x	x	x	x	x		x
D.44	- Other investment income	x	x	x	x	x		x
D.45	- Rents	x	x	x	x	x		
B.4g	Entrepreneurial income, gross	o	x	x	o	o		

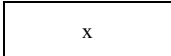
D.41g	Total interest before FISIM allocation	x	x	x	x	x		x
<i>Uses</i>								
D.3	Subsidies, paid	x			x			x
D.31	- Subsidies on products	x			x			x
D.39	- Other subsidies on production	x			x			x
D.4	Property income	x	x	x	x	x		x
D.41	- Interest <sup>1)2)</sup>	x	x	x	x	x		x
D.4N	- Other Property Income, not elsewhere specified <sup>1)</sup>	x	x	x	x	x		x
D.42	- Distributed income of corporations	x	x	x				x
D.43	- Reinvested earnings on foreign direct investment	x	x	x				x
D.44	- Other investment income	x	x	x	x			x
D.45	- Rents	x	x	x	x	x		
B.5g	Gross national income/Balance of primary income, gross	x	x	x	x	x		
D41g	Total interest before FISIM allocation	x	x	x	x	x		x
<b>II.2 Secondary distribution of income account</b>		<b>Sectors</b>						
		S.1	S.11	S.12	S.13	S.1M	S.1N	S.2
<i>Resources</i>								
B.5g	Balance of primary incomes, gross	x	x	x	x	x		
D.5	Current taxes on income, wealth, etc	x			x			x
D.6	Social contributions and benefits	x	x	x	x	x		x
D.61	- Net social contributions	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.7	Other current transfers	x	x	x	x	x		x
D.71	- Net non-life insurance premiums	x		x	x			x
D.72	- Non-life insurance claims	x	x	x	x	x		x
D.7N	- Other Current transfers, not elsewhere specified	x	x	x	x	x		x
D.74	- Current international cooperation <sup>2)</sup>	o			o			o
D.74A	- <i>Of which:</i> paid to / received by European institutions (e.g. EDF)							x
D.75	- Miscellaneous current transfers <sup>2)</sup>	o	o	o	o	o		o

D.76	- VAT and GNI based EU own resources <sup>2)</sup>									o
<i>Uses</i>										
D.5	Current taxes on income, wealth, etc	x	x	x	x	x				x
D.6	Social contributions and benefits	x	x	x	x	x				x
D.61	- Net social contributions	x				x				x
D.62	- Social benefits other than social transfers in kind	x	x	x	x	x				x
D.63	- Social transfers in kind	x			x	x				
D.631	- Social transfers in kind – non-market production				x					
D.632	- Social transfers in kind – purchased market production				x					
D.7	Other current transfers	x	x	x	x	x				x
D.71	- Net non-life insurance premiums	x	x	x	x	x				x
D.72	- Non-life insurance claims	x		x	x					x
D.7N	- Other Current transfers, not elsewhere specified	x	x	x	x	x				x
D.74	- Current international cooperation <sup>2)</sup>	o			o					o
D.74A	- <i>Of which:</i> paid to / received by European institutions (e.g. EDF)	x			x					
D.75	- Miscellaneous current transfers <sup>2)</sup>	o	o	o	o	o				o
D.76	- VAT and GNI based EU own resources <sup>2)</sup>				o					
B.7g	Adjusted disposable income				x	x				
B.6g	Gross disposable income	x	x	x	x	x				
<b>II.4.1 Use of disposable income account</b>										
		Sectors								
		S.1	S.11	S.12	S.13	S.1M	S.1N	S.2		
<i>Resources</i>										
B.6g	Gross disposable income	x	x	x	x	x				
D.8	Adjustment for the change in pension entitlements	x				x				x
<i>Uses</i>										
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	Gross saving	x	x	x	x	x		
B.12	Current external balance							x
<b>III.1.1 Change in net worth due to saving and capital transfers account</b>		Sectors						
		S.1	S.11	S.12	S.13	S.1M	S.1N	S.2
<i>Changes in liabilities and net worth</i>								
B.8g	Gross saving	x	x	x	x	x		
B.12	Current external balance							x
D.9	Capital Transfers	x	x	x	x	x		x
D.91	- Capital Taxes	x			x			x
D.9N	- Investment Grants and other capital transfers	x	x	x	x	x		x
D.92	- Investment grants <sup>2)</sup>	o	o	o	o	o		o
D.99	- Other capital transfers <sup>2)</sup>	o	o	o	o	o		o
<i>Changes in-assets</i>								
D.9	Capital transfers	x	x	x	x	x		x
D.91	- Capital taxes	x	x	x		x		x
D.9N	- Investment Grants and other capital transfers	x	x	x	x	x		x
D.92	- Investment grants <sup>2)</sup>	o			o			o
D.99	- Other capital transfers <sup>2)</sup>	o	o	o	o	o		o
P.51c	Consumption of fixed capital	x	x	x	x	x		
B.101	Change in net worth due to saving and capital transfers	x	x	x	x	x		x
<b>III.1.2 Acquisitions of non-financial assets account</b>		Sectors						
		S.1	S.11	S.12	S.13	S.1M	S.1N	S.2
<i>Changes in liabilities and net worth</i>								
B.101	Change in net worth due to saving and capital transfers	x	x	x	x	x		x
<i>Changes in assets</i>								

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.5n	- 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
<b>General Government additional information</b>								
		Sectors						
		S.1	S.11	S.12	S.13	S.1M	S.1N	S.2
OTE	Total general government expenditure				x			
OTR	Total general government revenue				x			

 = non relevant cells

 = required

 = optional

<sup>(1)</sup> Interest will be recorded after adjustment for FISIM

<sup>(2)</sup> For the transaction of the sector S.13, consolidation should be made within each sub-sector and between all sub-sectors of general government; i.e. central government, state government, local government and social security funds.

In addition to the table above, the following seasonally adjusted (SA) data and/or chain-linked (CL)/at previous year prices (PPY) data are required (variables highlighted in bold would be collected as mandatory items and the others on a voluntary basis):

#### USES

- **S.11/B.1g (SA, SA+CL, NSA+PPY): Gross value added**

- S.11/D.1 (SA): Compensation of employees

- S.11/D.29 (SA): Other taxes on production

- **S.11/B.2g+B.3g (SA): Gross Operating surplus + Mixed income**

- S.11/D.45 (SA): Rents

- S.11/D.5 (SA): Current taxes on income, wealth, etc

- S.11/B.4g (SA): Entrepreneurial income, gross

- **S.11/P.51g (SA, SA+CL, NSA+PPY): Gross fixed capital formation**

- **S.11/P.5n (SA): Changes in Inventories and Net Acquisition of Valuables**



- **S.13/P.3 (SA): Final Consumption Expenditure**
- **S.13/P.51g (SA): Gross Fixed Capital Formation**
- **S.13/OTE (SA): Total general government expenditure**
- **S.13/B.9 (SA): Net Lending/Net Borrowing**
- **S.1M/B.2g+B3.g (SA): Operating surplus, gross**
- S.1M/B.3g (SA): Mixed income, gross
- **S.1M/D.4 (SA): Property income**
- **S.1M/D.5 (SA): Current taxes on income, wealth etc.**
- **S.1M/D.61 (SA): Net social contributions**
- S.1M/D.62 (SA): Social benefits other than social transfers in kind
- **S.1M/D.7 (SA): Other current transfers**
- **S.1M/D.8 (SA): Change in pension entitlements**
- **S.1M/B.6g (SA): Gross disposable income**
- **S.1M/P.31: (SA, SA+CL, NSA+PPY): Individual consumption expenditure**
- **S.1M/B.8g (SA): Gross saving**
- **S.1M/P.51g: (SA, SA+CL, NSA+PPY): Gross fixed capital formation**
- **S.1/B.1g (SA): Gross Domestic Product**
- **S.2/P.6 (SA): Exports of Goods and Services**
- S.2/P.61 (SA): Exports of goods
- S.2/P.62 (SA): Exports of services
- **S.2/B.11 (SA): External balance of goods and services**

#### RESOURCES

- S.11/D.39 (SA): Other subsidies on production, received
- S.11/D.4N (SA): Other Property Income, not elsewhere specified
- **S.13/OTR (SA): Total general government revenue**
- **S.1M/D.1 (SA): Compensation of employees, received**
- **S.1M/D.4 (SA): Property income, received**
- S.1M/D.61 (SA): Net social contributions, received
- **S.1M/D.62 (SA): Social benefits other than social transfers in kind, received**
- **S.1M/D.7 (SA): Other current transfers, received**

- **S.1M/D.8 (SA):**      **Change in pension entitlements, received**
- **S.2/P.7 (SA):**      **Imports of goods and services**
- S.2/P.71 (SA):      Imports of goods
- S.2/P.72 (SA):      Imports of services

In addition to the table above, the following Assets are required on a voluntary basis, at current prices:

- S.1M/AN.111:      Dwellings
- S.1M/AN.211:      Land

**Table 9 – Detailed Tax and Social Contribution Receipts by Type of Tax or Social Contribution and Receiving Sub-sector 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
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
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 <sup>(1)</sup>
D.51c1	Taxes on individual or household holding gains <sup>(1)</sup>
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 <sup>(1)</sup>
D.51c2	Taxes on holding gains of corporations <sup>(1)</sup>
D.51c3	Other taxes on holding gains <sup>(1)</sup>
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
D.6111	Employers' actual pension contributions <sup>(1)</sup>
D.6112	Employers' actual non-pension contributions <sup>(1)</sup>
D.6121	Employers' imputed pension contributions <sup>(1)</sup>
D.6122	Employers' imputed non-pension contributions <sup>(1)</sup>
D.6131	Households' actual pension contributions <sup>(1)</sup>
D.6132	Households' actual non-pension contributions <sup>(1)</sup>
D.6141	Households' pension contributions supplements <sup>(1)</sup>
D.6142	Households' non-pension contributions supplements <sup>(1)</sup>
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 <sup>(1)</sup>

D.613cn	Compulsory actual social contributions by the non-employed <sup>(1)</sup>
D.613v	Voluntary households' actual social contributions
D.614	Households' social contributions supplements
D.995	Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected <sup>(2)</sup>
D.995a	Taxes on products assessed but unlikely to be collected <sup>(2)</sup>
D.995b	Other taxes on production assessed but unlikely to be collected <sup>(2)</sup>
D.995c	Taxes on income assessed but unlikely to be collected <sup>(2)</sup>
D.995d	Other current taxes assessed but unlikely to be collected <sup>(2)</sup>
D.995e	Employers' actual social contributions assessed but unlikely to be collected <sup>(2)</sup>
D.995f	Households' actual social contributions assessed but unlikely to be collected <sup>(2)</sup>
D.995fe	Employees' actual social contributions assessed but unlikely to be collected <sup>(2)</sup>
D.995fs	Actual social contributions by self-employed persons assessed but unlikely to be collected <sup>(1)</sup>
D.995fn	Actual social contributions by non-employed persons assessed but unlikely to be collected <sup>(1)</sup>
D.995g	Capital taxes assessed but unlikely to be collected <sup>(2)</sup>
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 sub-sectors:

S.13 General Government. Sub-sectors 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 EU

\*\* 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 (apart from the ESA codes related to the split by pension/non-pension social contributions). The National Tax List is requested on a compulsory basis for the General government plus the Institutions and bodies of the EU.

(1) On a voluntary basis.

(2) Split by receiving sub-sector on a voluntary basis.

**Table 10 – Tables by industry and by region (NUTS II)**

Code	List of variables	Breakdown
B.1g	1. Gross value added (growth rate) <sup>(1)</sup>	
B.1g	2. Gross value added at basic prices (current prices) <sup>(2)</sup>	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 <sup>(2)</sup> in thousands of persons and thousands of hours worked	
ETO	- Total <sup>(2)(3)</sup>	A*10
EEM	- Employees <sup>(3)</sup>	A*10
POP	6. Population in thousands of persons <sup>(1)</sup>	

(1) Transmission at T+12 months on a voluntary basis. Transmission at T+24 months on a compulsory basis.

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

Breakdown: transmission at T+24 months.

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

**Table 11 – Expenditure of General Government by function**

Code	List of variables	Function	Sub-sector breakdown <sup>(1)</sup>
OP5ANP	Gross capital formation + Acquisitions less disposals of non-financial non-produced assets	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.5	Gross capital formation	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.51g	of which, gross fixed capital formation	COFOG divisions COFOG groups <sup>(7)</sup>	S.13
NP	Acquisitions less disposals of non-financial non-produced assets	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.1	Compensation of employees	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.3	Subsidies	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.4	Property income <sup>(2)</sup>	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.4p_S.1311	of which, payable to sub-sector Central Government (S.1311) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1312, S.1313, S.1314
D.4p_S.1312	of which, payable to sub-sector State Government (S.1312) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1313, S.1314
D.4p_S.1313	of which, payable to sub-sector Local Government (S.1313) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1312, S.1314
D.4p_S.1314	of which, payable to sub-sector Social Security Funds (S.1314) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	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 <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.62	Social benefits other than social transfers in kind	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.632	Social transfers in kind - purchased market production	COFOG divisions COFOG groups <sup>(3)(7)</sup>	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 <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.2	Intermediate consumption	COFOG divisions COFOG groups <sup>(3)(7)</sup>	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 <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.7	Other current transfers <sup>(2)</sup>	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314



D.7p_S.1311	of which, payable to sub-sector Central Government (S.1311) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1312, S.1313, S.1314
D.7p_S.1312	of which, payable to sub-sector State Government (S.1312) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1313, S.1314
D.7p_S.1313	of which, payable to sub-sector Local Government (S.1313) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1312, S.1314
D.7p_S.1314	of which, payable to sub-sector Social Security Funds (S.1314) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1312, S.1313
D.9	Capital transfers <sup>(2)(5)</sup>	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.92	of which, investment grants <sup>(2)(5)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.13
D.9p_S.1311	of which, payable to sub-sector Central Government (S.1311) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1312, S.1313, S.1314
D.9p_S.1312	of which, payable to sub-sector State Government (S.1312) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1313, S.1314
D.9p_S.1313	of which, payable to sub-sector Local Government (S.1313) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1312, S.1314
D.9p_S.1314	of which, payable to sub-sector Social Security Funds (S.1314) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1312, S.1313
TE	Total expenditure	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.3	Final consumption expenditure	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.31	Individual consumption expenditure <sup>(4)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.32	Collective consumption expenditure <sup>(4)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314

(1) Breakdown of sub-sectors:

- S.13 General Government
- S.1311 Central Government
- S.1312 State Government
- S.1313 Local Government
- S.1314 Social Security Funds

(2) For sub-sector data, consolidation should be made within each sub-sector but not between sub-sectors. Sector S.13 data equal the sum of sub-sector data, except items D.4, D.7 and D.9 (and their sub-items) for which consolidation between sub-sectors should be made.

(3) On a voluntary basis for sub-sectors

- (4) On a compulsory basis for the total of COFOG groups.
- (5) No amount for D.995 is to be included under D9PAY. D.995 is to be deducted from D99REC.
- (6) On a voluntary basis.
- (7) To be provided from 2001 onwards

**Table 12 – Tables by industry and by region (NUTS III)**

Code	List of variables	Breakdown <sup>(1)</sup>
B1.g	1. Gross value added at basic prices (current prices)	A*10
	2. Employment <sup>(2)</sup> (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 II)**

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

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

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 <sup>(1)</sup>
-----	--

(1) On a voluntary basis

**Table 15 – Supply table at basic prices, including transformation into purchasers' prices (current prices and prices of the previous year)**

n=64, m=64

	Industries (NACE A*64)		$\Sigma$ (1)	Imports cif	Total supply at basic prices	Trade and transport margins	Taxes less subsidies on products	Total supply at purchasers' prices
	1 2 3 4 ..... n							
	(1)							
1	(1)	Output by product and by industry at basic prices		a) Intra EU cif <sup>(1)</sup>				
2								
3								
4								
.								
.								
.								
Products (CPA)								
.								
.								
.								
m								
				c) From non-members of the EMU cif <sup>(1)(2)</sup>				
				d) Extra EU cif <sup>(1)</sup>				
				e) Total				

Σ (1)		Total output by industry						
Adjust. Items:								
- Cif/fob adjustments on imports	(2)	-				-	-	
- Direct purchase abroad by residents		-				-	-	
(1) + (2)								
Total of which:								
- Market output	(3)				-	-	-	-
- Output for own final use								
- Other non-market output					-	-	-	-

(1) Breakdown of imports: - EU/EMU/Member States not members of the EMU/third countries. Composition of the EU and the EMU as at the end of the period reported in the table.

(2) Breakdown of imports: - EMU/Member States not members of the EMU - compulsory only for EMU members.

**Table 16 – Use table at purchasers' prices\* (current prices and prices of the previous year)**

n=64, m=64

		Industries (NACE A*64) 1 2 3 ..... n	$\Sigma$ (1)	Final uses a) b) c) d) e) f) g) h) i) j) k) l)	$\Sigma$ (3)	$\Sigma$ (1) + $\Sigma$ (3)
		(1)	(2)	(3)	(4)	(5)
Products (CPA)	1	(1) *	Intermediate consumption at purchasers' prices by product and by industry	Final uses at purchasers' prices:		
	2			Final consumption expenditure:		
	3			a) by households		
	.			b) by NPISH		
	.			c) by government		
	.			d) total		
	.			Gross capital formation:		
	.			e) gross fixed capital formation		
	.			f) changes in inventories <sup>(1)</sup>		
	.			g) changes in valuables <sup>(1)</sup>		
	.			h) changes in inventories and valuables		
	.			i) total		
	.			Exports fob <sup>(2)</sup> :		
	.			j) intra EU		
	.			- to members of the EMU <sup>(2)(3)</sup>		
	.			- to non-members of the EMU <sup>(2)(3)</sup>		
	n			k) extra EU		
				l) total		

$\Sigma$ (1)	(2) *	Total intermediate consumption by industry		Total final uses by type		Total use
Adjustment items: - Cif/fob adjustments on exports - Direct purchases abroad by residents - Purchases on the domestic territory by non-resident	(3)	- - -		only exports only final consumption expenditure of households only final consumption expenditure of households and exports	only exports only final consumption expenditure of households only final consumption expenditure of households and exports	
$\Sigma$ (2) + $\Sigma$ (3)	(4)					
- Compensation of employees Wages and salaries - Other taxes less subsidies on production - Consumption of fixed capital - Operating surplus, net - Operating surplus, gross - Mixed income, gross <sup>(1)</sup>	(5)			- - - - - -	- - - - - -	- - - - - -
Value added at basic prices	(6)			-	-	-
Total output at basic prices	(7)			-	-	-



Supplementary data:			
- Fixed capital formation <sup>(4)</sup>	(8)		
- Fixed capital stock <sup>(4)</sup>			
- Labour input (thousands of persons)			

-  
-  
-

\* Five yearly compulsory transmission (at the same time of the transmission of Table 17) of:

- table at basic prices, including the split of row-blocks (1) and (2) in sub-tables for domestic input and imports
- sub-table for row-blocks (1) and (2) of trade and transport margins
- sub-table for row-blocks (1) and (2) of taxes less subsidies on products

(1) On a voluntary basis.

(2) Breakdown of exports: EU/EMU/Member States not members of the EMU/third countries. Composition of the EU and the EMU as at the end of the period reported in the table.

(3) Breakdown of exports: EMU/Member States not members of the EMU - compulsory only for EMU members.

(4) Only at current prices.

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

(current prices)

n=64

		Products 1 2 3 .....n	$\Sigma$ (1)	Final uses a) b) c) d) e) f) g) h) i) j) k) l)	$\Sigma$ (3)	$\Sigma$ (1) + $\Sigma$ (3)
		(1)	(2)	(3)	(4)	(5)
Products	1	Intermediate consumption at basic prices (product by product)		Final uses at basic prices:		
	2			Final consumption expenditure:		
	3			a) by households		
	.			b) by NPISH		
	.			c) by government		
	.			d) total		
	.			Gross capital formation:		
	(1)			e) gross fixed capital formation		
	**			f) changes in inventories <sup>(1)</sup>		
				g) changes in valuables <sup>(1)</sup>		
				h) changes in inventories and valuables		
				i) total		
				Exports fob <sup>(2)</sup> :		
				j) intra EU		
				- to members of the EMU <sup>(3)</sup>		
				- to non-members of the EMU <sup>(3)</sup>		
				k) extra EU		
	n			l) total		

$\Sigma$ (1)	(2) **	Total intermediate consumption at basic prices by product		Final use by type at basic prices		Total use at basic prices
<i>Use of imported products***</i>		<i>Total intermediate consumption of imported products by product, cif</i>		<i>Final use of imported products, cif</i>		<i>Total imports</i>
Taxes less subsidies on products	(3)	Taxes less subsidies on products by product		Net taxes on products by type of final use		Total net taxes on production
$\Sigma$ (1) + (3)	(4)	Total intermediate consumption at purchasers' prices by product		Total final uses by type at purchasers' prices		Total use at purchasers' prices
- Compensation of employees Wages and salaries	(5)			-	-	-
- Other taxes less subsidies on production				-	-	-
- Consumption of fixed capital				-	-	-
- Operating surplus, net				-	-	-
- Operating surplus, gross Mixed income, gross <sup>(1)</sup>				-	-	-
Value added at basic prices	(6)			-	-	-
Total output at basic prices	(7)			-	-	-
Imports intra EU <sup>(2)</sup>	(8)			-	-	-
- imports from members of the EMU <sup>(3)</sup>				-	-	-
- imports from non-members of the EMU <sup>(3)</sup>				-	-	-
Imports extra EU <sup>(2)</sup>				-	-	-
$\Sigma$ (8)	(9)	Imports cif by product				
Total supply at basic prices	(10)	Supply at basic prices by product				

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

\*\* The sub-table formed by row-blocks (1) and (2) shall be transmitted for domestic output, imports and total.

\*\*\* Only for the sub-table for domestic output.

(1) On a voluntary basis.

- (2) Breakdown of exports/imports: -EU/EMU/Member States not members of the EMU/third countries. Composition of the EU and the EMU as at the end of the period reported in the table.
- (3) Breakdown of exports/imports: - EMU/Member States not members of the EMU - compulsory only for EMU members.

**Table 20 – Cross classification of fixed assets by industry and by asset**

Code	List of variables	Breakdown Industries*	Breakdown Assets	Unit
AN.11g	1. Fixed assets, gross	A*21/A*38/A*64	AN_F6 <sup>†</sup>	- Current replacement costs - Constant replacement costs
AN.11n	2. Fixed assets, net	A*21/A*38/A*64	AN_F6 <sup>†</sup>	- Current replacement costs - Constant replacement costs

\* A\*21/A\*38 mandatory

A\*64: on a voluntary basis

**Table 22 – Cross classification of gross fixed capital formation by industry and by product**

Code	List of variables	Breakdown Industries*	Breakdown Assets	Unit
P.51	1. Gross fixed capital formation	A*21/A*38/A*64	AN_F6 <sup>†</sup>	- Current prices - Previous year's prices and chain-linked volumes

\* A\*21/A\*38 mandatory

A\*64: on a voluntary basis

AN\_F6<sup>†</sup>: Breakdown fixed assets:

AN.111 dwellings

AN.112 other buildings and structures

AN.113 machinery and equipment

AN.1131 transport equipment

AN.1132 ICT equipment\*\*

AN.11321 Computer hardware\*\*

AN.11322 Telecommunications equipment\*\*

AN.1139 other machinery and equipment\*\*

AN.114 weapons systems\* \*\*

AN.115 cultivated biological resources

AN.117 intellectual property products\*\*

AN.1173 computer software and databases\*\*

\* On a voluntary basis

\*\* Total economy

**Table 26 – Balance sheets for non-financial assets**

Code	List of variables	Breakdown Sectors
AN.1	1. Produced non-financial assets	S.1, S.11, S.12, S.13, S.14 + S.15
AN.11	2. Fixed assets	S.1, S.11, S.12, S.13, S.14 + S.15
AN.111	3. Dwellings	S.1, S.11, S.12, S.13, S.14 + S.15
AN.112	4. Other buildings and structures	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1121	5. Buildings other than dwellings	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1122	6. Other structures	S.1, S.11, S.12, S.13, S.14 + S.15
AN.113	7. Machinery and equipment	S.1, S.11, S.12, S.13, S.14 + S.15
AN.114	8. Weapons systems <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.115	9. Cultivated biological resources	S.1, S.11, S.12, S.13, S.14 + S.15
AN.117	10. Intellectual property products	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1171	11. Research and development <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1172	12. Mineral exploration and evaluation <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1173	13. Computer software and databases <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1174	14. Entertainment, literary or artistic originals <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1179	15. Other intellectual property products <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.12	16. Inventories	S.1, S.11, S.12, S.13, S.14 + S.15
AN.13	17. Valuables <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.2	18. Non-produced non-financial assets <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.21	19. Natural resources <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.211	20. Land	S.1 <sup>(1)</sup> , S.11 <sup>(1)</sup> , S.12 <sup>(1)</sup> , S.13 <sup>(1)</sup> , S.14 + S.15
AN.212	21. Mineral and energy reserves <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.213 AN.214	+ 22. Non-cultivated biological resources and water resources <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.215	23. Other natural resources <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.22	24. Contracts, leases and licences <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.23	25. Purchases less sales of goodwill and marketing assets <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15

Unit: current prices

(1) On a voluntary basis

**Table 27 – Quarterly Financial Accounts of General Government**

Code	Transaction / Balance	Assets / liabilities	Sectors and sub-sectors <sup>(1)(2)</sup>
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.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.41	Short-term loans	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
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.511	Listed shares	Assets	S.1311
F.61	Non-life insurance technical reserves	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.62	Life insurance and annuity entitlements	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.71	Financial derivatives	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
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.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.41	Short-term loans	Assets liabilities	/	S.13, S.1311, S.1312, S.1313, S.1314
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.511	Listed shares	Assets		S.1311
F.61	Non-life insurance technical reserves	Assets liabilities	/	S.13, S.1311, S.1312, S.1313, S.1314
F.62	Life insurance and annuity entitlements	Assets liabilities	/	S.13, S.1311, S.1312, S.1313, S.1314
F.71	Financial derivatives	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
	<i>Counterpart information<sup>(3)</sup> / Transactions</i>			
F.31	Short-term securities	Assets		S.1311 and S.1314 vis-à-vis: S.11, S.12, S128AS129, S.2
F.32	Long-term securities	Assets		S.1311 and S.1314 vis-à-vis: S.11, S.12, S128AS129, S.2
F.41	Short-term loans	Assets		S.1311 and S.1314 vis-à-vis: S.11, S.12 <sup>(4)</sup> , S128AS129, S.1M (only assets), S.2 <sup>(4)</sup>
F.41	Short-term loans	Liabilities		S.1311 and S.1314 vis-à-vis: S.11 <sup>(4)</sup> , S.12 <sup>(4)</sup> , S128AS129, S.1M (only assets), S.2 <sup>(4)</sup>
F.42	Long-term loans	Assets		S.1311 and S.1314 vis-à-vis: S.11, S.12 <sup>(4)</sup> , S128AS129, S.1M (only assets), S.2 <sup>(4)</sup>
F.42	Long-term loans	Liabilities		S.1311 and S.1314 vis-à-vis: S.11 <sup>(4)</sup> , S.12 <sup>(4)</sup> , S128AS129, S.1M (only assets), S.2 <sup>(4)</sup>
F.5	Equity and investment fund shares	Assets		S.1311 and S.1314 vis-à-vis: S.11, S.12, S128AS129, S.2
	<i>Counterpart information<sup>(3)</sup> / Balance</i>			
F.31	Short-term securities	Assets		S.1311 and S.1314 vis-à-vis: S.11, S.12, S128AS129, S.2

F.32	Long-term securities	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S128AS129, S.2
F.41	Short-term loans	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12 <sup>(4)</sup> , S128AS129, S.1M (only assets), S.2 <sup>(4)</sup>
F.41	Short-term loans	Liabilities	S.1311 and S.1314 vis-à-vis: S.11 <sup>(4)</sup> , S.12 <sup>(4)</sup> , S128AS129, S.1M (only assets), S.2 <sup>(4)</sup>
F.42	Long-term loans	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12 <sup>(4)</sup> , S128AS129, S.1M (only assets), S.2 <sup>(4)</sup>
F.42	Long-term loans	Liabilities	S.1311 and S.1314 vis-à-vis: S.11 <sup>(4)</sup> , S.12 <sup>(4)</sup> , S128AS129, S.1M (only assets), S.2 <sup>(4)</sup>
F.5	Equity and investment fund shares	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S128AS129, S.2

(1) General government sub-sectors breakdown:

- S.13 General Government
- S.1311 Central Government
- S.1312 State Government
- S.1313 Local Government
- S.1314 Social Security Funds

(2) Consolidation:

- S.13 Consolidated and non-consolidated
- other sub-sectors: consolidated

(3) Counterpart information – counterpart sectors and sub-sectors:

- S.11 Non-financial corporations
- S.12 Financial corporations
- S128AS129 Insurance corporations and pension funds
- S.1M Households, non-profit institutions serving households
- S.2 Rest of the world

(4) On a voluntary basis.

**Table 28 – Quarterly Government Debt (Maastricht Debt) for General Government**

Code	Asset <sup>(1)</sup>	Sectors and sub-sectors <sup>(2)(3)</sup>
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.2M	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 nominal value outstanding at end of quarter.

(2) General government sub-sectors breakdown:

- S.13 General Government
- S.1311 Central Government
- S.1312 State Government
- S.1313 Local Government
- S.1314 Social Security Funds

(3) The consolidation should be made within each sub-sector but not between sub-sectors.

**Table 29: Pension schemes in social insurance**

Relations	Code	Row No.	Recording	Standard national accounts						Not in the standard accounts		Total Pension Schemes	Counter-parts: Pension entitlements of resident households <sup>6)</sup>	Counter-parts: Pension entitlements of non-resident households <sup>6)</sup>	
			Pension manager	Non-general government			General government								
			Defined contribution schemes	Defined benefit schemes and other <sup>1)</sup> non-defined contribution schemes	Total	Defined contribution schemes <sup>2)</sup>	Defined benefit schemes for general government employees <sup>3)</sup>				Social security pension schemes				
							Classified in financial corporations <sup>4)</sup>	Classified in general govt <sup>5)</sup>	Classified in general government						
			Code	XPC1W	XPB1W	XPCB1W	XPCG	XPBG12	XPBG13	XPBOUT13	XP1314				XPTOT
Column number	A	B	C	D	E	F	G	H	I	J	K				
<b>Opening balance sheet</b>															
	XAF63 LS	1	Pension entitlements (incl contingent pension entitlements)												
<b>Changes in pension entitlements due to transactions</b>															
Σ 2.1 to 2.4 -2.5	XD61p	2	Increase in pension entitlements due to social contributions												
	XD611 1	2.1	Employer actual social contributions												
	XD612 1	2.2	Employer imputed social contributions												

	XD613 1	2.3	Household actual social contributions											
	XD614 1	2.4	Household social contribution supplements <sup>7)</sup>											
	XD61S C	2.5	Less: Pension scheme service charges											
	XD619	3	Other (actuarial) change of pension entitlements in social security pension schemes											
	XD62p	4	Reduction in pension entitlements due to payment of pension benefits											
2 + 3 - 4	XD8	5	Changes in pension entitlements due to social contributions and pension benefits											
	XD81	6	Transfers of pension entitlements between schemes											
	XD82	7	Change in entitlements due to negotiated changes in scheme structure											
			<b>Changes in pension entitlements due to other flows</b>											
	XK7	8	Changes in entitlements due to revaluations <sup>8)</sup>											
	XK5	9	Changes in entitlements due to other changes in volume <sup>8)</sup>											

			<b>Closing balance sheet</b>											
1+ Σ 5 to 9	XAF63 LE	10	Pension entitlements (incl. contingent pension entitlements											
			<b>Related indicator</b>											
	<i>XPI</i>	<i>11</i>	<i>Output</i>											

- 1) Such other non-defined contribution schemes, often described as hybrid schemes, have both a defined benefit and a defined contribution element.
- 2) Schemes to be reported in this column are non-autonomous schemes for government employees which are administered by a government unit. It is expected that these schemes will be rare in practice.
- 3) Schemes organised by general government predominantly for its current and former employees.
- 4) These are autonomous pension schemes where government is identified as the pension manager. In the standard accounts the transactions and pension entitlements would be recorded in the financial corporations sector. However in this table the transactions and pension entitlements for these schemes are recorded in this column (and not in column A).
- 5) These are non-autonomous defined benefit schemes whose pension entitlements are recorded in the standard accounts.
- 6) Counterpart data for resident and non-resident households will only be shown separately when pension relationships with the rest of the world are significant.
- 7) 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.
- 8) A more detailed split of these positions should be provided for columns G and H based on the model calculations carried out for these schemes.  
The cells shown in black are not applicable; the cells shown in grey will contain different data from the standard accounts.

