



Council of the
European Union

Brussels, 17 December 2021
(OR. en)

Interinstitutional File:
2021/0407 (COD)

15161/21
ADD 2

ECOFIN 1269
STATIS 57
CODEC 1680

COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	10 December 2021
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2021) 776 final
Subject:	ANNEX 2 to the Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) No 549/2013 and repealing 11 legal acts in the field of National Accounts

Delegations will find attached document COM(2021) 776 final.

Encl.: COM(2021) 776 final



Brussels, 10.12.2021
COM(2021) 776 final

ANNEX 2

ANNEX

to the

**Proposal for a Regulation of the European Parliament and of the Council
amending Regulation (EU) No 549/2013 and repealing 11 legal acts in the field of
National Accounts**

ANNEX B

Transmission programme for data and metadata

I. General requirements

Data

1. Member States shall transmit to the Commission (Eurostat) the accounts defined in the data tables in this Annex. Each separate data table specifies the compulsory and voluntary variables that shall be transmitted, the reference periods required as well as the timeliness of transmission.

<i>Overview of the data tables⁽¹⁾</i>			
Table No	Subject of the tables	Deadline t + months (days where specified)	Period covered
1F	Flash estimates of GDP and employment — quarterly voluntary transmissions	Dates shall be agreed between participating Member States and the Commission (Eurostat) and shall correspond to Eurostat's releases at 30 or 45 days	The latest reported quarter
1Q	National accounts main aggregates — quarterly	2/(3)	1995Q1 onwards
1A	National accounts main aggregates — annual	2/(3)/9	1995 onwards
2	Main aggregates of general government and its subsectors — annual	3/9	1995 onwards
3	Main aggregates by economic activity — annual	9/21	1995 onwards
5	Household final consumption expenditure by purpose — annual	9	1995 onwards
6	Financial accounts by sector (transactions) — annual	4/9	1995 onwards
7	Balance sheets for financial assets and liabilities by sector — annual	4/9	1995 onwards

Overview of the data tables⁽¹⁾

8	Non-financial accounts by sector — annual	9	1995 onwards
801	Non-financial accounts by sector — quarterly – non-adjusted	85 days/(3)	1999Q1 onwards
801SA	Non-financial accounts by sector — quarterly - seasonally and calendar adjusted data	85 days + 3 working days	1999Q1 onwards
9	Detailed tax and social contribution revenue including the list of taxes and social contributions according to national classification — annual	9	1995 onwards
10	Main aggregates by region, NUTS levels 2 and 3 — annual	12/24	2000 onwards
11	General government expenditure by function (COFOG) — annual	11	1995 onwards
13	Household accounts by region, NUTS level 2 — annual	24	2000 onwards
15	Supply table at basic prices including 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 economic activity and by asset (stocks) — annual	24	2000 onwards
22	Cross classification of gross fixed capital formation by economic activity and by asset (transactions) — annual	9/24	1995 onwards
25	Non-financial accounts of general government — quarterly	3	2002Q1 onwards
26	Balance sheets for non-financial assets — annual	24	1995 onwards
27	Financial accounts and balance sheets of general government — quarterly	85 days/3	1999Q1 onwards
28	General government gross debt (Maastricht debt) — quarterly	3	2000Q1 onwards

<i>Overview of the data tables⁽¹⁾</i>				
28A	General government gross debt (Maastricht debt) structure —annual	100 days	days/283	Previous 4 reference years
29	Accrued-to-date pension entitlements in social insurance — three yearly	24		2012 onwards

t = Reference period (year or quarter).

- (1) For a detailed description of the precise requirements, please refer to the specific tables. Deadlines in brackets only apply in particular cases.
2. Member States shall transmit all compulsory data for publication by the Commission (Eurostat) by the planned release dates of the European aggregates. Where the data transmitted cannot be disseminated due to statistical confidentiality considerations, the true value shall be sent with the flags agreed for statistical primary or secondary confidentiality. With exception of embargo dates, the application of other flags restricting the publication shall be justified and explained with metadata.
3. Member States shall transmit all data in accordance with the concepts and definitions specified in Annex A to this Regulation. When the data transmitted deviate from the concepts and definitions, the observations affected shall be sent with a flag indicating that the definition differs.
4. Member States shall transmit all data in accordance with the quality criteria specified in Article 4(1) of this Regulation.
5. Member States and the Commission (Eurostat) shall coordinate the release dates of the accounts. Where national publication dates are subsequent to the deadlines for transmission of data to the Commission (Eurostat), the data shall be sent with a flag indicating the temporary embargo on publication as well as the embargo date and time for dissemination.
6. The specification of embargo dates that are subsequent to the publication date for European aggregates shall be avoided to the extent possible.

Reference periods

7. Member States shall transmit the entire compulsory time series to the Commission (Eurostat) at each deadline including data that have not been revised unless stated otherwise in specific individual tables. Where the data transmitted have breaks in the time series, the value of the reference period concerned shall be sent with a flag indicating this break.
8. If Member States have time series longer than the compulsory reference periods specified in the data tables, they may transmit the entire series on a voluntary basis.

Metadata

9. The specific requirements of metadata for each table will be agreed between the Commission (Eurostat) and Member States through consultations with the relevant technical groups, and – within the context of the Transmission programme - should

avoid the duplication of requests of the same information collected in other processes and tables.

10. Member States shall inform the Commission (Eurostat) of major methodological or other changes that affect the data transmitted. This information shall be provided in the form of metadata accompanying the transmitted data allowing the Commission (Eurostat) to assess the changes and inform users of such changes. Where the metadata concern confidential information, Member States shall inform the Commission (Eurostat) that the relevant text in the metadata cannot be disseminated.
11. Metadata on methods and sources shall be sent when the method and sources are implemented in the transmitted data table and each time when a change takes place. These metadata shall provide short explanations on the methods and source data used to compile the table in line with Annex A to this Regulation.
12. Metadata on deviations from concepts and definitions shall be sent with each data transmission only when the concepts and definitions specified in Annex A to this Regulation are not implemented. These metadata shall provide short explanations on the concepts and definitions actually applied in the transmitted data and the reasons why the concepts and definitions specified in Annex A to this Regulation are not implemented.
13. Metadata on major events such as major data revisions, data inconsistencies, outliers, breaks in time series as well as unusual zero and negative values shall be sent only when such events occur in the transmitted data. These metadata shall provide short explanations on the reasons why the event is observed in the transmitted data and which variables and reference periods are affected.
14. In all cases, metadata on routine revisions shall provide explanations on the reasons for updating the time series and the variables affected.
15. Metadata on data inconsistencies shall provide short explanations regarding the reasons for the lack of consistency of variables within a data table, between the annual and quarterly frequencies of data tables where applicable and between identical variables of accounts reported across data tables for each given data transmission when differences are present.
16. Metadata on seasonal adjustment shall be sent once when a method is implemented in the transmitted data and each time when the method is updated. These metadata shall provide short explanations regarding the general characteristics of the seasonal adjustment method, i.e. direct or indirect approach, seasonal adjustment method and associated software, presence of calendar effects and benchmarking to annual data.
17. Upon request by the Commission (Eurostat), Member States shall provide clarifications on the transmitted metadata and include other information of relevance to data users.
18. Variables that are not applicable in a Member State shall be transmitted with the appropriate flag. Explanation shall be provided where requested by the Commission (Eurostat).

Transmission deadlines

19. The data tables accompanied by metadata shall be transmitted by the specific deadlines for each table.

20. Data shall be transmitted to the Commission (Eurostat) every time they are published by the national authority no later than the day they are published.
21. If Member States become aware of errors in the transmitted data, they shall inform the Commission (Eurostat) immediately and transmit the corrected data as soon as the error can be corrected.
22. If a Member State transmits complete datasets in line with the quality criteria referred to in Article 4(1) of this regulation ahead of the deadline, no retransmission of data is required at the deadline unless stated otherwise in specific individual tables.

Consistency

23. The data transmitted in a table shall be internally consistent. The values that are transmitted for the same variable in different data tables should be numerically consistent when they have the same deadline or they are retransmitted at the same deadline with other tables.
24. The sum of the quarterly values of a variable not adjusted by seasonal and calendar effects in a table with quarterly data shall be numerically consistent for any reference year with the same variable in a corresponding table with annual data, when the corresponding tables have the same deadline.

Tables 1Q and 1A — Quarterly (Q) and annual (A) national accounts main aggregates.					
T1A data shall be reported at t+2 months and t+9 months and T1Q at t+2 months after the reference period. The tables shall be re-transmitted at t+3 months if differences with table 801 are significant. T1Q shall be consistent with T1A at t+9 months.					
Data in current prices (CUP) starting from 1995, in previous year's prices (PYP) starting from 1996 and chain linked volumes (CLV) starting from 1995 for annual and 1996Q1 for quarterly data are compulsory (x) as specified below. Some breakdowns are optional (o).					
Quarterly data shall be provided in non-seasonally adjusted form, as well as in seasonally adjusted form (including calendar adjustments, where relevant) except for previous year's prices. The provision of quarterly data that only include calendar or seasonal adjustments is voluntary.					
For specific administrative uses, annual B.1*g should be transmitted with the highest precision available but limited to meaningful values e.g. maximum 8 decimals when expressed in millions in national currency and 3 decimals for data expressed in thousand persons.					
Code	List of variables	Q data T+2/(3) months	A data T+2/(3)/9 months	Break- down	Unit
B.1*g	Gross domestic product at market prices	X	x		CUP,PYP,CLV
Main output aggregates					
B.1g	Gross value added at basic prices	X	x	A*10	CUP,PYP,CLV
D.21-D.31	Taxes less subsidies on products	X	x		CUP,PYP,CLV
D.21	Taxes on products	O	t+9		CUP,PYP,CLV
D.31	Subsidies on products	O	t+9		CUP,PYP,CLV
Main expenditure aggregates					

B.1*g	Gross domestic product at market prices	X	x		CUP,PYP,CLV
P.3_S1	Total final consumption expenditure	X	x		CUP,PYP,CLV
P.3_S14	Household final consumption expenditure (domestic concept)	X	x		CUP,PYP,CLV
Of which	Breakdowns by Durability (DUR)				
	-Durable goods	X	x	DUR	CUP,PYP,CLV
	-Other goods and services	X	x	DUR	CUP,PYP,CLV
	--Semi-durable goods	O	t+9	DUR	CUP,PYP,CLV
	--Non-durable goods	O	t+9	DUR	CUP,PYP,CLV
	--Services	O	t+9	DUR	CUP,PYP,CLV
P.3_S1M	Final consumption expenditure of households and NPISH's (national concept)	X	x		CUP,PYP,CLV
P.3_S14	Household final consumption expenditure (national concept)	X	x		CUP,PYP,CLV
P.3_S15	Final consumption expenditure of NPISHs	X	x		CUP,PYP,CLV
P.3_S13	General Government final consumption expenditure	x	x		CUP,PYP,CLV
P.31_S13	Individual consumption expenditure	x	x		CUP,PYP,CLV
P.32_S13	Collective consumption expenditure	x	x		CUP,PYP,CLV
P.41	Actual individual consumption	x	x		CUP,PYP,CLV
P.5	Gross capital formation	x	x		CUP,PYP,CLV
P.51g	Gross fixed capital formation	x	x		CUP,PYP,CLV
Of which	Breakdowns by asset type (AN_F6)				
AN.111	Dwellings	x	x	AN_F6	CUP,PYP,CLV
AN.112	Other buildings and structures	x	x	AN_F6	CUP,PYP,CLV
AN.113 + AN.114	Machinery and equipment + weapon systems	x	x	AN_F6	CUP,PYP,CLV
AN.1131	Transport equipment	x	x	AN_F6	CUP,PYP,CLV
AN.1132	ICT equipment	o	o	AN_F6	CUP,PYP,CLV
AN.1139 + AN.114	Other machinery and equipment + weapon systems	o	o	AN_F6	CUP,PYP,CLV
AN.115	Cultivated biological resources	x	x	AN_F6	CUP,PYP,CLV
AN.117	Intellectual property products	x	x	AN_F6	CUP,PYP,CLV
P.52	Changes in inventories	x	x		CUP,PYP
P.53	Acquisitions less disposals of valuables	x	x		CUP,PYP
P.6	Exports of goods (fob) and services	x	x	GEO	CUP,PYP,CLV

P.61	Exports of goods	o	o	GEO	CUP,PYP,CLV
P.62	Exports of services	o	o	GEO	CUP,PYP,CLV
P.7	Imports of goods (fob) and services	x	x	GEO	CUP,PYP,CLV
P.71	Imports of goods	o	o	GEO	CUP,PYP,CLV
P.72	Imports of services	o	o	GEO	CUP,PYP,CLV
B.11	External balance of goods and services	x	x		CUP,PYP
B.111	External balance of goods	o	o		CUP,PYP
B.112	External balance of services	o	o		CUP,PYP
Main income aggregates					
B.2g + B.3g	Gross operating surplus and gross mixed income	x	x		CUP
D.2-D.3	Taxes less subsidies on production and imports	x	x		CUP
D.2	Taxes on production and imports	x	x		CUP
D.3	Subsidies	x	x		CUP
D.1	Compensation of employees working in resident production (domestic concept)	x	x	A*10	CUP
D.11	Wages and salaries	x	x	A*10	CUP
D.12	Employers' social contributions	x	x	A*10	CUP
Population and employment					
Compulsory units (x): Persons (PS) for population and all employment variables and hours worked (HW) for employment in resident production units.					
Jobs (JB) and full time equivalents (FTE) optional (o) for employment in resident production units					
POP	Total population (thousands of persons)	x	x		PS
EMP_NC	Employment of residents (national concept)	x	x		PS
EEM_NC	Resident employees (national concept)	x	x		PS
ESE_NC	Self-employed residents (national concept)	x	x		PS
EMP	Employment in resident production units (domestic concept)	x	x	A*10	PS, HW
		o	o	A*10	JB, FTE
EEM	Employees in resident production units (domestic concept)	x	x	A*10	PS, HW
		o	o	A*10	JB, FTE
ESE	Self-employed in resident production units (domestic concept)	x	x	A*10	PS, HW
		o	o	A*10	JB, FTE

Geographical breakdowns of exports and imports – according to the actual composition at the end of the last reference period (“fixed composition”)				
GEO	Compulsory for total exports and imports; Voluntary for goods and services	Unit with compulsory start year		
Code	Breakdowns by counterpart area	CUP	PYP	CLV
B0	EU Member States incl. EU institutions	2008/Q1	2012/Q1	2012/Q1
U2	Euro area (Member States and Institutions of the Euro Area)	2008/Q1	2012/Q1	2012/Q1
U3	Intra EU Extra Euro Area (EU member states and institutions not belonging to the Euro area)	2008/Q1	2012/Q1	2012/Q1
4Y	European Union institutions	o	o	o
D0	Extra-EU	2008/Q1	2012/Q1	2012/Q1

Table 1F — Flash estimates of GDP and employment — quarterly voluntary transmissions

Voluntary transmissions of flash GDP and employment growth estimates are agreed between the Commission (Eurostat) and Member States in view of ensuring a regular coordinated publication of these estimates about 30 or 45 days after the reference period. Member States transmitting such estimates to the Commission (Eurostat) shall send them regularly each quarter at least one working day before the agreed publication date –with clear indication if the estimates can be published (preferred option).

Code	Flash estimates	Periodicity	Based on
B.1*g	Gross domestic product at market prices	Q	Volume
EMP	Total Employment in resident production units	Q	Persons

Table 2 — Main aggregates of general government and its subsectors — annual

Data shall be reported at current prices in millions of national currency (with reporting precision at least at 1 million of national currency), with exceptions specified below from 1995 at t+3 and t+9 months after the end of the reference period.

Sector and subsectors:

General government and its subsector breakdown are to be reported on a compulsory basis (exceptions below):

- S.13 general government
- S.1311 central government
- S.1312 state government
- S.1313 local government
- S.1314 social security funds.

Any non-compulsory data for general government and its subsectors is indicated in the notes below. Otherwise, data is compulsory from reference year 1995 onwards.

Some items related to transactions with institutions and bodies of the EU shall be transmitted on a compulsory basis as specified below for:

- S.212 institutions and bodies of the European Union
- S.1 total economy.

Subsector data shall be reported as consolidated in items property income (D.4), other current transfers (D.7) and capital transfers (D.9) (and their sub-items; partly consolidated in total expenditure and total revenue - TE and

Table 2 — Main aggregates of general government and its subsectors — annual

TR) within each subsector but not between subsectors). Sector S.13 data equals the sum of subsector data, except for items D.4, D.7 and D.9 (and their sub-items and aggregations) which shall be consolidated between subsectors (with counterpart information from the expenditure side). Whenever substantial payments for items other than property income (D.4), other current transfers (D.7) or capital transfers (D.9) and sub-items occur within or between subsectors, Member States should specify these payments in the sender footnotes.

Data reported shall be consistent with data reported under Regulation (EC) No 479/2009.

Code	Transaction	Notes
P.1	Output	
P.11 + P.12	Market output and output for own final use	
<i>P.11</i>	<i>Market output</i>	<i>voluntary</i>
<i>P.12</i>	<i>Output for own final use</i>	<i>voluntary</i>
<i>P.12_GFSM_D.1</i>	<i>Output for own final use, cost attributable to compensation of employees (GFSM purpose)</i>	<i>voluntary</i> ; for the purpose of reporting in International Monetary Fund Government Finance Statistics Manual (GFSM) methodology
<i>P.12_GFSM_P.2</i>	<i>Output for own final use, cost attributable to intermediate consumption (GFSM purpose)</i>	<i>voluntary</i> ; see P.12_GFSM_P.2
<i>P.12_GFSM_P.51C</i>	<i>Output for own final use, cost attributable to consumption of fixed capital (GFSM purpose)</i>	<i>voluntary</i> ; see P.12_GFSM_P.2
P.13	Non-market output	
P.131	Payments for non-market output	
	Memo: own resource collection costs	compulsory for S.13 from reference year 2004 onwards, <i>voluntary for subsectors</i>
P.132	Non-market output, other	
P.11 + P.12 + P.131	Market output, output for own final use and payments for non-market output	
P.2	Intermediate consumption	
B.1g	Value added, gross	
P.51c	Consumption of fixed capital	
B.1n	Value added, net	
D.1	Compensation of employees, expenditure	
<i>D.11</i>	<i>Wages and salaries, expenditure,</i>	<i>voluntary</i>
<i>D.12</i>	<i>Employers' social contributions, expenditure</i>	<i>voluntary</i>
D.29p	Other taxes on production, expenditure	
D.39r	Other subsidies on production, revenue	to be reported with a positive sign
<i>D.3r_S.212</i>	<i>Subsidies, revenue from the institutions and bodies of the European Union</i>	compulsory only for S.1 from reference year 2004 onwards, <i>voluntary for S.13 and subsectors</i>

Table 2 — Main aggregates of general government and its subsectors — annual		
B.2n	Operating surplus, net	
D.2r	Taxes on production and imports, revenue	also to be transmitted for S.212 (compulsory from reference year 2004 onwards)
D.21r	Taxes on products, revenue	also to be transmitted for S.212 (compulsory from reference year 2004 onwards)
D.211r	Value added type taxes (VAT), revenue	
D.29r	Other taxes on production, revenue	also to be transmitted for S.212 (compulsory from reference year 2004 onwards)
D.4r	Property income, revenue	
D.41r	Interest, revenue	
<i>D.41Gr</i>	<i>Total interest before FISIM allocation, revenue</i>	<i>voluntary</i>
D.42r + D.43r + D.44r + D.45r	Other property income, revenue	
<i>D.42r</i>	<i>Distributed income of corporations, revenue</i>	<i>voluntary</i>
<i>D.43r</i>	<i>Reinvested earnings on FDI, revenue</i>	<i>voluntary</i>
<i>D.44r</i>	<i>Other investment income, revenue</i>	<i>voluntary</i>
<i>D.45r</i>	<i>Rent, revenue</i>	<i>voluntary</i>
D.3p	Subsidies, expenditure	to be reported with a positive sign
D.31p	Subsidies on products, expenditure	to be reported with a positive sign
D.39p	Other subsidies on production, expenditure	to be reported with a positive sign
D.4p	Property income, expenditure	
D.4p_S.1311	of which, to subsector central government (S.1311)	
D.4p_S.1312	of which, to subsector state government (S.1312)	
D.4p_S.1313	of which, to subsector local government (S.1313)	
D.4p_S.1314	of which, to subsector social security funds (S.1314)	
D.41p	Interest, expenditure	
<i>D.41Gp</i>	<i>Total interest before FISIM allocation, expenditure</i>	<i>voluntary</i>
D.42p + D.43p + D.44p + D.45p	Other property income, expenditure	
<i>D.42p</i>	<i>Distributed income of corporations, expenditure</i>	<i>voluntary</i>
<i>D.43p</i>	<i>Reinvested earnings on FDI, expenditure</i>	<i>voluntary</i>
<i>D.44p</i>	<i>Other investment income, expenditure</i>	<i>voluntary</i>
<i>D.45p</i>	<i>Rent, expenditure</i>	<i>voluntary</i>

B.5n	Balance of primary incomes, net	
D.5r	Current taxes on income, wealth etc., revenue	
<i>D.51r</i>	<i>Taxes on income, revenue</i>	<i>voluntary</i>
<i>D.51a + D.51c1</i>	<i>Taxes on individual or household income including holding gains, revenue</i>	<i>voluntary</i>
<i>D.51b + D.51c2</i>	<i>Taxes on the income or profits of corporations including holding gains, revenue</i>	<i>voluntary</i>
<i>D.59r</i>	<i>Other current taxes, revenue</i>	<i>voluntary</i>
D.61r	Net social contributions, revenue	
D.611r	Employers' actual social contributions, revenue	
D.613r	Households' actual social contributions, revenue	
D.7r	Other current transfers, revenue	
D.7r_S.212	Other current transfers, revenue, from the institutions and bodies of the European Union	compulsory for S.13 and S.1 from reference year 2004 onwards; <i>voluntary for subsectors of S.13.</i>
<i>D.71r</i>	<i>Net non-life insurance premiums, revenue</i>	<i>voluntary</i>
<i>D.72r</i>	<i>Non-life insurance claims, revenue</i>	<i>voluntary</i>
<i>D.73r</i>	<i>Current transfers within general government, revenue</i>	<i>voluntary</i>
<i>D.74r</i>	<i>Current international cooperation, revenue</i>	<i>voluntary</i>
D.74r_S.212	Current international cooperation, revenue, from the institutions and bodies of the European Union	compulsory for S.13 from reference year 2004 onwards; <i>voluntary for subsectors of S.13.</i>
<i>D.75r</i>	<i>Miscellaneous current transfers, revenue</i>	<i>voluntary</i>
<i>D.76r</i>	<i>Value Added Tax and GNI - based EU own resources, revenue</i>	when used, compulsory at S.13 level from reference year 2004 onwards
D.5p	Current taxes on income, wealth etc., expenditure	
D.62p	Social benefits other than social transfers in kind, expenditure	
<i>D.621p</i>	<i>Social security benefits in cash, expenditure</i>	<i>voluntary</i>
<i>D.622p</i>	<i>Other social insurance benefits, expenditure</i>	<i>voluntary</i>
<i>D.623p</i>	<i>Social assistance benefits in cash, expenditure</i>	<i>voluntary</i>
<i>D.62p COFOG 10.2</i>	<i>Social benefits other than social transfers in kind, expenditure, of which COFOG 10.2</i>	<i>voluntary</i>
<i>D.62p COFOG 10.3</i>	<i>Social benefits other than social transfers in kind, expenditure, of which COFOG 10.3</i>	<i>voluntary</i>
<i>D.62p COFOG 10.5</i>	<i>Social benefits other than social transfers in kind, expenditure, of which COFOG 10.5</i>	<i>voluntary</i>
D.632p	Social transfers in kind — purchased market production, expenditure	

D.62p + D.632p	Social benefits other than social transfers in kind and social transfers in kind — purchased market production, expenditure	
D.7p	Other current transfers, expenditure	
D.7p_S.1311	of which, to subsector central government (S.1311)	
D.7p_S.1312	of which, to subsector state government (S.1312)	
D.7p_S.1313	of which, to subsector local government (S.1313)	
D.7p_S.1314	of which, to subsector social security funds (S.1314)	
D.71p	<i>Net non-life insurance premiums, expenditure</i>	<i>voluntary</i>
D.72p	<i>Non-life insurance claims, expenditure</i>	<i>voluntary</i>
D.73p	<i>Current transfers within general government, expenditure</i>	<i>voluntary</i>
D.74p	<i>Current international cooperation, expenditure</i>	<i>voluntary</i>
D.74p_S.212	<i>Current international cooperation, expenditure, to the institutions and bodies of the European Union</i>	compulsory for S.13 from reference year 2004 onwards; <i>voluntary for subsectors of S.13.</i>
D.75p	<i>Miscellaneous current transfers, expenditure</i>	<i>voluntary</i>
D.76p	Value Added Tax and GNI - based EU own resources, expenditure	compulsory for S.13 from reference year 2004 onwards; <i>voluntary for subsectors of S.13.</i>
B.6n	Disposable income, net	
P.3	Final consumption expenditure	
P.31	Individual consumption expenditure	
P.32	Collective consumption expenditure	
D.8	Adjustment for the change in pension entitlements	
B.8g	Saving, gross	
B.8n	Saving, net	
D.9r	Capital transfers, revenue	
D.9r_S.2	<i>Capital transfers, revenue, from the rest of the world</i>	<i>voluntary</i>
D.9r_S.212	Capital transfers, revenue, from the institutions and bodies of the European Union	compulsory for S.13 and S.1 from reference year 2004 onwards; <i>voluntary for subsectors of S.13.</i>
D.91r	Capital taxes, revenue	
D.92r + D.99r	Investment grants and other capital transfers, revenue	
D.92r	<i>Investment grants, revenue</i>	<i>voluntary</i>
D.99r	<i>Other capital transfers, revenue</i>	<i>voluntary</i>
D.9p	Capital transfers, expenditure	
D.9p_S.1311	of which, to subsector central government (S.1311)	

Table 2 — Main aggregates of general government and its subsectors — annual		
D.9p_S.1312	of which, to subsector state government (S.1312)	
D.9p_S.1313	of which, to subsector local government (S.1313)	
D.9p_S.1314	of which, to subsector social security funds (S.1314)	
D.9p_ S.2	<i>Capital transfers, expenditure, to the rest of the world</i>	<i>voluntary</i>
D.9p_S.212	Capital transfers, expenditure, to the institutions and bodies of the European Union	compulsory for S.13 and S.1 from reference year 2004 onwards; <i>voluntary for subsectors of S.13.</i>
D.92p	Investment grants, expenditure	
D.99p	<i>Other capital transfers, expenditure</i>	<i>voluntary</i>
P.5	Gross capital formation	
P.51g	Gross fixed capital formation	
P.52 + P.53	Changes in inventories and acquisitions less disposals of valuables	
NP	Acquisitions less disposals of non-financial non-produced assets	
P.5 + NP	Gross capital formation and acquisitions less disposals of non-financial non-produced assets	
B.9	Net lending (+) / net borrowing (—)	
TE	Total expenditure	
TR	Total revenue	
D.995	Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected	D.995 is to be deducted from D.99r. No amounts for D.995 are to be included under D.9p. D.995r is to be reported with a positive sign.
PTC	Total payable tax credits	<i>To be transmitted on a voluntary basis for subsectors and for reference years up to 2011.</i> The whole amount of a payable tax credit should be recorded as government expenditure ('total payable tax credits', PTC) while mentioning the amount of the 'transfer component' (TC).
TC	Payable tax credits that exceed the taxpayer's liability	<i>see PTC.</i> The 'transfer component' (TC) corresponds to payable

Table 2 — Main aggregates of general government and its subsectors — annual

		tax credits that exceed the taxpayer's liability and that are paid out to the taxpayer.
<i>EMP (PS)</i>	<i>Employment in persons</i>	<i>voluntary, in thousands</i>
<i>AN.1</i>	<i>Produced non-financial assets</i>	<i>voluntary</i>
<i>AN.11</i>	<i>Fixed assets</i>	<i>voluntary</i>
<i>AN.12 + AN.13</i>	<i>Inventories and valuables</i>	<i>voluntary</i>
<i>AN.2</i>	<i>Non-produced non-financial assets</i>	<i>voluntary</i>
<i>AN.21</i>	<i>Natural resources</i>	<i>voluntary</i>
<i>AN.22</i>	<i>Contracts, leases and licences</i>	<i>voluntary</i>

Table 3 — Detailed breakdowns of main aggregates and employment by industry — annual

Data shall be reported at t+9 months after the reference period for NACE breakdowns up to A*21 (including total economy and A*10) and at t+21 months for A*64 (including A*38) These breakdowns are compulsory (x); A*88 breakdowns are optional (o).

Main output and income aggregates:

Data in current prices (CUP) shall be reported starting 1995; previous-year's prices (PYP) starting 1996 and chain-linked volumes (CLV) starting 1995; PYP and CLV are optional for P1 and P2 but compulsory for B.1g and P51c; Imputed rentals of owner-occupied dwellings' (item 44 - "Real estate activities") compulsory only for P.1, P.2, B.1g.

Code	List of variables	t+9 months	t+21 months	CUP 1995	PYP 1996	CLV 1995
P.1	Output at basic prices by industry	A*21	A*64	x	o	o
P.2	Intermediate consumption at purchaser's prices by industry	A*21	A*64	x	o	o
B.1g	Gross value added at basic prices by industry	A*21	A*64	x	x	x
P.51c	Consumption of fixed capital by industry	A*21	A*64	x	x	x
B.2n+B.3n	Net operating surplus and net mixed income	A*21	A*64	x		
D.29 – D.39	Other taxes on production less other subsidies on production	A*21	A*64	x		
D.1	Compensation of employees by industry	A*21	A*64	x		
D.11	Wages and salaries	A*21	A*64	x		

Employment in resident production (domestic concept DC):

Data shall be reported in persons (PS) and hours worked (HW) starting 1995. At t+9 months data are

compulsory (x) for NACE breakdowns up to A*21 (including total economy and A*10) and at t+21 months for A*64 for PS and A*38 for HW; A*88 breakdowns and data for jobs (JB) and full-time equivalents (FTE) are optional (o)

Code	List of variables	t+9 months A*21 PS/HW 1995	t+21 months A*64 PS 1995	t+21 months A*38 HW 1995	JB	F T E
EMP	Total Employment (DC)	x	x	x	o	o
EEM	Employees (DC)	x	x	x	o	o
ESE	Self-employed (DC)	x	x	x	o	o

Table 5 — Household final consumption expenditure by purpose — annual

Data shall be reported at t+9 months after the reference period in current prices (CUP) starting from 1995, in previous year's prices (PYP) starting from 1996 and chain linked volumes (CLV) starting from 1995. For final consumption expenditure of households based on the domestic concept (DC) breakdowns by expenditure type are requested according to the COICOP 2018 classification, with division (2-digit) and group (3-digit) breakdowns as applied for the compilation of the Harmonised Indices of Consumer Prices (HICP).

Code	List of variables	Concept	Unit
P.31_S14	Final consumption expenditure of resident and non-resident households on the economic territory	Domestic – DC	CUP,PYP,CLV
Of which	COICOP breakdowns	Domestic – DC	CUP,PYP,CLV
P.33	Final consumption expenditure of resident households in the rest of the world		CUP,PYP,CLV
P.34	Final consumption expenditure of non-resident households on the economic territory		CUP,PYP,CLV
P.31_S14	Final consumption expenditure of resident households on the economic territory and abroad	National – NC	CUP,PYP,CLV

Table 6 — Financial accounts by sector — annual

Data shall be transmitted in current prices at t+4 and/or t+9 months after the reference period from 1995.

The following sub-sectors of sector S.11 are to be provided on a voluntary basis: S.11DO Domestically controlled non-financial corporations; S.11001 Public non-financial corporations; S.110011 Of which: Public non-financial corporations, which are part of domestic multinationals; S.11002 National private non-financial corporations; S.110021 Of which: National private non-financial corporations, which are part of domestic multinationals; S.11003 Foreign-controlled non-financial corporations.

The following sub-sectors of sector S.12 are to be provided on a voluntary basis: S.12DO Domestically controlled financial corporations; S.12001 Public financial corporations; S.120011 Of which: Public financial corporations, which are part of domestic multinationals; S.12002 National private financial corporations; S.120021 Of which: National private financial corporations, which are part of domestic multinationals; S.12003 Foreign-controlled financial corporations; S.122 Deposit-taking corporations except the Central Bank; S.123 Money market funds (MMFs); S.125 Other financial intermediaries, except insurance corporations and pension funds; S.126 Financial auxiliaries; S.127 Captive financial institutions and money lenders; S.128 Insurance corporations; S.129 Pension funds.

The following sub-sectors of sector S. 2 are to be provided on a voluntary basis: S.21 Member States and institutions and bodies of the European Union; S.2I Members States of the euro area, the European Central Bank and other institutions and bodies of the euro area; S.22 Non-member countries and international organisations non-resident in the European Union.

EMU and EU breakdowns should represent the actual composition at the end of the last reference period ('fixed composition').

Table 6	Consolidated	Non-consolidated
Transactions	mandatory	mandatory
Other changes in volume	voluntary	mandatory
Revaluation accounts	voluntary	mandatory
Counterpart information*		voluntary

* 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

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

ESA code (financial instrument)	Transactions/other changes in volume/revaluation of financial instruments	S.1	S.11	S.12	S.121	S.124	S.121+S.122+S.123	S.122+S.123	S.125+S.126+S.127	S.128+S.129	S.13	S.1311	S.1312	S.1313	S.1314	S.14+S.15	S.14	S.15	S.2
	<i>Assets</i>																		
F.A	Total Financial Assets	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{ra_ocv}	X	X	X	X	X _{ra_ocv}	X _{nc}	X _{nc}	X _{ra_ocv}
F.1	Monetary gold and special drawing rights (SDRs)	X _{ra_ocv}		X _{ra_ocv}	X		X _{t+4}				X _{ra_ocv}	X	X	X	X				X _{ra_ocv}
F.11	Monetary gold	X _{t+4}		X _{t+4}	X		X _{t+4}				X _{t+4}	X	X	X	X				X _{t+4}
F.12	SDRs	X _{t+4}		X _{t+4}	X		X _{t+4}				X _{t+4}	X	X	X	X				X _{t+4}
F.2	Currency and deposits	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{ra_ocv}	X	X	X	X	X _{ra_ocv}	X _{nc}	X _{nc}	X _{ra_ocv}
F.21	Currency	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.22	Transferable deposits	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.221	Interbank positions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F.229	Other transferable deposits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F.29	Other deposits	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.3	Debt securities	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{ra_ocv}	X	X	X	X	X _{ra_ocv}	X _{nc}	X _{nc}	X _{ra_ocv}
F.31	Short-term	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.32	Long-term	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.4	Loans	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{ra_ocv}	X	X	X	X	X _{ra_ocv}	X _{nc}	X _{nc}	X _{ra_ocv}
F.41	Short-term	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}

F.42	Long-term	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.5	Equity and investment fund shares/units	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{ra_ocv}	X	X	X	X	X _{ra_ocv}	X _{nc}	X _{nc}	X _{ra_ocv}
F.51	Equity	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.511	Listed shares	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.512	Unlisted shares	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.519	Other equity	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.52	Investment fund shares/units	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.521	Money Market Fund shares/units (MMFs)	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.522	Non-MMF investment fund shares/units	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.6	Insurance, pension and standardised guarantee schemes	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{ra_ocv}	X	X	X	X	X _{ra_ocv}	X _{nc}	X _{nc}	X _{ra_ocv}
F.61	Non-life insurance technical reserves	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	X ₂₀₁₂	X ₂₀₁₂	x
F.62	Life insurance and annuity entitlements	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	X ₂₀₁₂		x
F.63+ F.64+ F.65	Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	X ₂₀₁₂	X ₂₀₁₂	x
F.63	Pension entitlements	o		o	o	o	o	o	o	o						o	o		o
F.64	Claims of pension funds on pension managers	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.65	Entitlements to non-pension benefits	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o

F.66	Provisions for calls under standardised guarantees	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
F.7	Financial derivatives and employee stock options	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{ra_ocv}	X	X	X	X	X _{ra_ocv}	X _{nc}	X _{nc}	X _{ra_ocv}
F.71	Financial derivatives	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F.711	Options	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F.712	Forwards	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F.72	Employee stock options	0														0	0		0
F.8	Other accounts receivable	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{ra_ocv}	X	X	X	X	X _{ra_ocv}	X _{nc}	X _{nc}	X _{ra_ocv}
F.81	Trade credits and advances	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.89	Other accounts receivable, excluding trade credits and advances	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
	<i>Liabilities</i>																		
F.L	Total Financial Liabilities	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{ra_ocv}	X	X	X	X	X _{ra_ocv}	X _{nc}	X _{nc}	X _{ra_ocv}
F.1	Monetary gold and special drawing rights (SDRs)	X _{ra_ocv}		X _{ra_ocv}	X		X _{t+4}				X _{ra_ocv}	X	X	X	X				X _{ra_ocv}
F.11	Monetary gold	X _{t+4}		X _{t+4}	X		X _{t+4}				X _{t+4}	X	X	X	X				X _{t+4}
F.12	SDRs	X _{t+4}		X _{t+4}	X		X _{t+4}				X _{t+4}	X	X	X	X				X _{t+4}
F.2	Currency and deposits	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X		X _{t+4}	X	X _{t+4}		X _{ra_ocv}	X	X	X	X				X _{ra_ocv}
F.21	Currency	X _{t+4}		X _{t+4}	X		X _{t+4}	X	X _{t+4}		X _{t+4}	X	X	X	X				X _{t+4}
F.22	Transferable deposits	X _{t+4}	X _{t+4}	X _{t+4}	X		X _{t+4}	X	X _{t+4}		X _{t+4}	X	X	X	X				X _{t+4}
F.221	Interbank positions	0	0	0	0		0	0	0		0	0	0	0	0				0
F.229	Other transferable deposits	0	0	0	0		0	0	0		0	0	0	0	0				0
F.29	Other deposits	X _{t+4}	X _{t+4}	X _{t+4}	X		X _{t+4}	X	X _{t+4}		X _{t+4}	X	X	X	X				X _{t+4}
F.3	Debt securities	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{ra_ocv}	X	X	X	X	X _{ra_ocv}	X _{nc}	X _{nc}	X _{ra_ocv}

F.31	Short-term	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.32	Long-term	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.4	Loans	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{ra_ocv}	X	X	X	X	X _{ra_ocv}	X _{nc}	X _{nc}	X _{ra_ocv}
F.41	Short-term	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.42	Long-term	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.5	Equity and investment fund shares/units	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{ra_ocv}	X	X	X	X	X _{ra_ocv}	X _{nc}	X _{nc}	X _{ra_ocv}
F.51	Equity	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.511	Listed shares	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.512	Unlisted shares	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.519	Other equity	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.52	Investment fund shares/units	X _{t+4}		X _{t+4}	X	X	X _{t+4}	X			X _{t+4}	X	X	X	X				X _{t+4}
F.521	Money Market Fund shares/units (MMFs)	0		0			0	0			0	0	0	0	0				0
F.522	Non-MMF investment fund shares/units	0		0		0	0				0	0	0	0	0				0
F.6	Insurance, pension and standardised guarantee schemes	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{ra_ocv}	X	X	X	X	X _{ra_ocv}	X _{nc}	X _{nc}	X _{ra_ocv}
F.61	Non-life insurance technical reserves	x	x	x	x	x	x	x	x	x	x	x	x	x	x				x
F.62	Life insurance and annuity entitlements	x		x	x	x	x	x	x	x	x	x	x	x	x				x
F.63+ F.64+ F.65	Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	X ₂₀₁₂	X ₂₀₁₂	x
F.63	Pension entitlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

F.64	Claims of pension funds on pension managers	o	o	o	o	o	o	o	o	o	o	o	o	o	o				o
F.65	Entitlements to non-pension benefits	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o		o	o
F.66	Provisions for calls under standardised guarantees	x	x	x	x	x	x	x	x	x	x	x	x	x	x				x
F.7	Financial derivatives and employee stock options	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{ra_ocv}	X	X	X	X	X _{ra_ocv}	X _{nc}	X _{nc}	X _{ra_ocv}
F.71	Financial derivatives	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.711	Options	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.712	Forwards	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.72	Employee stock options	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o		o	o
F.8	Other accounts payable	X _{ra_ocv}	X _{ra_ocv}	X _{ra_ocv}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{ra_ocv}	X	X	X	X	X _{ra_ocv}	X _{nc}	X _{nc}	X _{ra_ocv}
F.81	Trade credits and advances	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
F.89	Other accounts payable excluding trade credits and advances	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}
(B.9F)	Net financial transactions ⁽ⁱ⁾	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X _{t+4}	X	X _{t+4}	X _{t+4}	X _{t+4}	X	X	X	X	X _{t+4}	X _{nc}	X _{nc}	X _{t+4}

Legend:

x	mandatory at t+9 months
o	voluntary
X _{t+4m}	mandatory at t+4 months
X _{ra_ocv}	mandatory for transactions at t+4 months; mandatory also for non-consolidated revaluation accounts and other changes in volume from reference year 2012 at t+4 months
X _{nc}	mandatory transmission for non-consolidated transactions from reference year 2012 at t+4 months
X ₂₀₁₂	voluntary for reference years before 2012; mandatory for reference years from 2012 onwards
	not relevant cells

(i) 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 — annual

Data shall be transmitted in current prices at t+4 and/or t+9 months after the reference period from 1995.

The following sub-sectors of sector S.11 are to be provided on a voluntary basis: S.11DO Domestically controlled non-financial corporations; S.11001 Public non-financial corporations; S.110011 Of which: Public non-financial corporations, which are part of domestic multinationals; S.11002 National private non-financial corporations; S.110021 Of which: National private non-financial corporations, which are part of domestic multinationals; S.11003 Foreign-controlled non-financial corporations.

The following sub-sectors of sector S.12 are to be provided on a voluntary basis: S.12DO Domestically controlled financial corporations; S.12001 Public financial corporations; S.120011 Of which: Public financial corporations, which are part of domestic multinationals; S.12002 National private financial corporations; S.120021 Of which: National private financial corporations, which are part of domestic multinationals; S.12003 Foreign-controlled financial corporations; S.122 Deposit-taking corporations except the Central Bank; S.123 Money market funds (MMFs); S.123A Constant net asset value MMFs; S.123B Variable net asset value MMFs; S.124A Open-end Non MMFs - Total; S.124A1 Open-end Non MMFs - Real estate funds; S.124A2 Open-end Non MMFs - Equity funds; S.124A3 Open-end Non MMFs - Bond funds; S.124A4 Open-end Non MMFs - Mixed or balanced funds; S.124A5 Open-end Non MMFs - Hedge funds; S.124A9 Open-end Non MMFs - Other funds; S.124B Closed-end Non MMFs - Total; S.124B1 Closed-end Non MMFs - Real estate funds; S.124B2 Closed-end Non MMFs - Equity funds; S.124B3 Closed-end Non MMFs - Bond funds; S.124B4 Closed-end Non MMFs - Mixed or balanced funds; S.124B5 Closed-end Non MMFs - Hedge funds; S.124B9 Closed-end Non MMFs - Other funds; S.125 Other financial intermediaries, except insurance corporations and pension funds; S.125A Financial vehicle corporations engaged in securitisation; S.125B Financial corporations engaged in lending; S.125C Security and derivative dealers; S.125D Specialised financial corporations; S.125E Other OFIs - Total; S.125E1 of which: Central clearing counterparties; S.126 Financial auxiliaries; S.127 Captive financial institutions and money lenders; S.1271 Trusts, estate and agency accounts; S.1272 Corporate Groups' captive financial entities - Total; S.1272A Of which: Foreign owned SPE-type captives; S.1273 Other captive finance companies and money lenders; S.128 Insurance corporations; S.1281 Non-life insurance corporations; S.1282 Life insurance corporations; S.129 Pension funds; S.129A Defined benefit funds; S.129B Defined contribution funds.

The following sub-sectors of sector S.2 are to be provided on a voluntary basis: S.21 Member States and institutions and bodies of the European Union; S.2I Members States of the euro area, the European Central Bank and other institutions and bodies of the euro area; S.22 Non-member countries and international organisations non-resident in the European Union.

EMU and EU breakdowns should represent the actual composition at the end of the last reference period ('fixed composition').

Table 7	Consolidated	Non-consolidated
Stocks	mandatory	mandatory
Counterpart information*		voluntary

* 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

(Stocks of financial instruments — consolidated and non-consolidated — and counterpart information)

ESA code (financial instrument)	Transactions/other changes in volume/reevaluation of financial instruments	S.1	S.11	S.12	S.121	S.124	S.121+S.122+S.123	S.122+S.123	S.125+S.126+S.127	S.128+S.129	S.13	S.1311	S.1312	S.1313	S.1314	S.14+S.15	S.14	S.15	S.2
	Assets																		
AF.A	Total Financial Assets	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.1	Monetary gold and special drawing rights (SDRs)	X _{t+4m}		X _{t+4m}	X		X _{t+4m}				X _{t+4m}	X	X	X	X				X _{t+4m}
AF.11	Monetary gold	X _{t+4m}		X _{t+4m}	X		X _{t+4m}				X _{t+4m}	X	X	X	X				X _{t+4m}
AF.12	SDRs	X _{t+4m}		X _{t+4m}	X		X _{t+4m}				X _{t+4m}	X	X	X	X				X _{t+4m}
AF.2	Currency and deposits	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.2	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.21	Currency	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.22	Transferable deposits	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.221	Interbank positions	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.229	Other transferable deposits	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.29	Other deposits	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.3	Debt securities	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.3	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.31	Short-term	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}

AF.32	Long-term	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.32	With remaining maturity of one year or less	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.32	With remaining maturity of more than one year	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.4	Loans	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.4	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.4M2	Of which: Non-performing loans	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.41	Short-term	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.4D	Of which: Repurchase agreement, securities lending & margin lending	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.42	Long-term	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.42	With remaining maturity of one year or less	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.42	With remaining maturity of more than one year	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.5	Equity and investment fund shares/units	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.5	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.51	Equity	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.511	Listed shares	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.512	Unlisted shares	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.519	Other equity	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.52	Investment fund shares/units	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.521	Money Market Fund	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o

	shares/units (MMFs)																		
AF.522	Non-MMF investment fund shares/units	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.6	Insurance, pension and standardised guarantee schemes	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.6	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.61	Non-life insurance technical reserves	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	X ₂₀₁₂	X ₂₀₁₂	x
AF.62	Life insurance and annuity entitlements	X _m	X _m	X _m	X	X	X _m	X	X _m	X _m	X _m	X	X	X	X	X _m	X ₂₀₁₂		X _m
AF.63+ AF.64+ AF.65	Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	X _m	X _m	X _m	X	X	X _m	X	X _m	X _m	X _m	X	X	X	X	X _m	X ₂₀₁₂	X ₂₀₁₂	X _m
AF.63	Pension entitlements	o		o	o	o	o	o	o	o						o	o		o
AF.64	Claims of pension funds on pension managers	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.65	Entitlements to non-pension benefits	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.66	Provisions for calls under standardised guarantees	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	X ₂₀₁₂	X ₂₀₁₂	x
AF.7	Financial derivatives and employee stock options	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.7	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.71	Financial derivatives	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.711	Options	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.712	Forwards	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.72	Employee stock options	o														o	o		o

AF.8	Other accounts receivable	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.8	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.81	Trade credits and advances	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.89	Other accounts receivable, excluding trade credits and advances	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
	Liabilities																		
AF.L	Total Financial Liabilities	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.1	Monetary gold and special drawing rights (SDRs)	X _{t+4m}		X _{t+4m}	X		X _{t+4m}				X _{t+4m}	X	X	X	X				X _{t+4m}
AF.11	Monetary gold	X _{t+4m}		X _{t+4m}	X		X _{t+4m}				X _{t+4m}	X	X	X	X				X _{t+4m}
AF.12	SDRs	X _{t+4m}		X _{t+4m}	X		X _{t+4m}				X _{t+4m}	X	X	X	X				X _{t+4m}
AF.2	Currency and deposits	X _{t+4m}	X _{t+4m}	X _{t+4m}	X		X _{t+4m}	X	X _{t+4m}		X _{t+4m}	X	X	X	X				X _{t+4m}
AF.2	Of which: Domestic currency	o	o	o	o		o	o	o		o	o	o	o	o				o
AF.21	Currency	X _{t+4m}		X _{t+4m}	X		X _{t+4m}	X	X _{t+4m}		X _{t+4m}	X	X	X	X				X _{t+4m}
AF.22	Transferable deposits	X _{t+4m}	X _{t+4m}	X _{t+4m}	X		X _{t+4m}	X	X _{t+4m}		X _{t+4m}	X	X	X	X				X _{t+4m}
AF.221	Interbank positions	o	o	o	o		o	o	o		o	o	o	o	o				o
AF.229	Other transferable deposits	o	o	o	o		o	o	o		o	o	o	o	o				o
AF.29	Other deposits	X _{t+4m}	X _{t+4m}	X _{t+4m}	X		X _{t+4m}	X	X _{t+4m}		X _{t+4m}	X	X	X	X				X _{t+4m}
AF.3	Debt securities	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.3	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.31	Short-term	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.31	Of which: Nominal value	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.32	Long-term	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.32	Of which: Nominal value	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o

AF.32	With remaining maturity of one year or less	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.32	With remaining maturity of more than one year	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.4	Loans	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.4	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.4M2	Of which: Non-performing loans	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.41	Short-term	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.4D	Of which: Repurchase agreement, securities lending & margin lending	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.42	Long-term	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.42	With remaining maturity of one year or less	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.42	With remaining maturity of more than one year	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.5	Equity and investment fund shares/units	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.5	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.51	Equity	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.511	Listed shares	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.512	Unlisted shares	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.519	Other equity	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.52	Investment fund shares/units	X _{t+4m}		X _{t+4m}	X	X	X _{t+4m}	X			X _{t+4m}	X	X	X	X				X _{t+4m}
AF.521	Money Market Fund shares/units (MMFs)	o		o			o	o			o	o	o	o	o				o

AF.522	Non-MMF investment fund shares/units	o		o		o	o				o	o	o	o	o				o
AF.6	Insurance, pension and standardised guarantee schemes	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.6	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.61	Non-life insurance technical reserves	x	x	x	x	x	x	x	x	x	x	x	x	x	x				x
AF.62	Life insurance and annuity entitlements	X _m		X _m	X	X	X _m	X	X _m	X _m	X _m	X	X	X	X				X _m
AF.63+ AF.64+ AF.65	Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	X _m	X _m	X _m	X	X	X _m	X	X _m	X _m	X _m	X	X	X	X	X _m	X ₂₀₁₂	X ₂₀₁₂	X _m
AF.63	Pension entitlements	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.64	Claims of pension funds on pension managers	o	o	o	o	o	o	o	o	o	o	o	o	o	o				o
AF.65	Entitlements to non-pension benefits	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o		o	o
AF.66	Provisions for calls under standardised guarantees	x	x	x	x	x	x	x	x	x	x	x	x	x	x				x
AF.7	Financial derivatives and employee stock options	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.7	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.71	Financial derivatives	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.711	Options	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.712	Forwards	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.72	Employee stock options	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o		o	o

AF.8	Other accounts payable	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.8	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.81	Trade credits and advances	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
AF.89	Other accounts payable excluding trade credits and advances	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}
(BF.90)	Net financial worth ⁽ⁱ⁾	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X _{t+4m}	X	X _{t+4m}	X _{t+4m}	X _{t+4m}	X	X	X	X	X _{t+4m}	X _{nc}	X _{nc}	X _{t+4m}

Legend:

x	mandatory at t+9 months
o	voluntary
X _{t+4m}	mandatory at t+4 months
X _{nc}	mandatory transmission for non-consolidated stocks from reference year 2012 at t+4 months
X ₂₀₁₂	voluntary for reference years before 2012; mandatory for reference years from 2012 onwards
	not relevant cells

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

Table 8 — Non-financial accounts by sector — annual

Data shall be reported from 1995 at t+9 months after the reference period. Data for S.14 and S.15 for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory from reference year 2012 onwards.

The following sub-sectors of sector S.11 are to be provided on a voluntary basis: S.11DO Domestically controlled non-financial corporations; S.11001 Public non-financial corporations; S.110011 Of which: Public non-financial corporations, which are part of domestic multinationals; S.11002 National private non-financial corporations; S.110021 Of which: National private non-financial corporations, which are part of domestic multinationals; S.11003 Foreign-controlled non-financial corporations;

The following sub-sectors of sector S.12 are to be provided on a voluntary basis: S.12DO Domestically controlled financial corporations; S.12001 Public financial corporations; S.120011 Of which: Public financial corporations, which are part of domestic multinationals; S.12002 National private financial corporations; S.120021 Of which: National private financial corporations, which are part of domestic multinationals; S.12003 Foreign-controlled financial corporations; S.12K Monetary financial institutions (MFI); S.12P Other financial institutions (Financial corporations other than MFIs, insurance corporations and pension funds); S.12Q Insurance corporations and Pension Funds.

Code	Transactions and balancing items	Sectors									
I Production account/External account of goods and services											
Resources		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2	
P.1	Output	x	x	x	x	x	X ₂₀₁₂	X ₂₀₁₂			
(P.11+P.12 +P.131)	Market output, output for final use and payments for other non-market output				x						
P.11	Market Output	x	x	x	x	x	X ₂₀₁₂	X ₂₀₁₂			
P.12	Output for own final use	x	x	x	x	x	X ₂₀₁₂	X ₂₀₁₂			
P.13	Non-market output	x			x	x		X ₂₀₁₂			
P.7	Imports of goods and services									x	
P.71	Imports of goods									x	
P.72	Imports of services									x	
P.72F	Imports of FISIM									o	
(D.21 D.31)	— Taxes less subsidies on products	x							x		
Uses		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2	
P.2	Intermediate consumption	x	x	x	x	x	X ₂₀₁₂	X ₂₀₁₂			
P.6	Exports of goods and services									x	
P.61	Exports of goods									x	
P.62	Exports of services									x	
P.62F	Exports of FISIM									o	

B.1g	Value added, gross/gross domestic product	x	x	x	x	x	X2012	X2012	x	
B.11	External balance of goods and services									x
P.51c	Consumption of fixed capital	x	x	x	x	x	X2012	X2012		
B.1n	Value added, net/net domestic product	x	x	x	x	x	X2012	X2012	x	
II.1.1 Generation of income account										
Resources		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
B.1g	Value added, gross/gross domestic product	x	x	x	x	x	X2012	X2012	x	
D.3	Subsidies	x	x	x	x	x	X2012	X2012	x	
D.31	Subsidies on products	x							x	
D.39	Other subsidies on production	x	x	x	x	x	X2012	X2012		
Uses		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
D.1	Compensation of employees	x	x	x	x	x	X2012	X2012		
D.11	Wages and salaries	x	x	x	x	x	X2012	X2012		
D.12	Employers' social contributions	x	x	x	x	x	X2012	X2012		
D.2	Taxes on production and imports	x	x	x	x	x	X2012	X2012	x	
D.21	Taxes on products	x							x	
D.29	Other taxes on production	x	x	x	x	x	X2012	X2012		
(B.2g+B.3g)	Operating surplus, gross plus mixed income, gross	x	x	x	x	x	X2012	X2012		
B.2g	Operating surplus, gross	x				x	X2012			
B.3g	Mixed income, gross	x				x	X2012			
II.1.2 Allocation of primary income account										
Resources		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
(B.2g+B.3g)	Operating surplus, gross plus mixed income, gross	x	x	x	x	x	X2012	X2012		
B.2g	Operating surplus, gross	x				x	X2012			
B.3g	Mixed income, gross	x				x	X2012			
D.1	Compensation of employees	x				x	X2012			x
D.11	Wages and salaries	x				x	X2012			x
D.12	Employers' social contributions	x				x	X2012			x

D.2	Taxes on production and imports	x			x					x
D.21	Taxes on products	x			x					x
D.211	Value added type taxes (VAT)	x			x					x
D.212	Taxes and duties on imports excluding VAT	x			x					x
D.214	Taxes on products, except VAT and import taxes	x			x					x
D.29	Other taxes on production	x			x					x
D.4	Property income	x	x	x	x	x	X2012	X2012		x
D.41	Interest ⁽¹⁾	x	x	x	x	x	X2012	X2012		x
D.42	Distributed income of corporations	x	x	x	x	x	X2012	X2012		x
D.421	Dividends	o	o	o	o	o	o	o		o
D.422	Withdrawals from the income of quasi-corporations	o	o	o	o	o	o	o		o
D.43	Reinvested earnings on foreign direct investment	x	x	x	x	x	X2012	X2012		x
D.43S2I	Reinvested earnings on Intra-EA F.D.I. (only for Euro area Member States) ⁽²⁾		X2012	X2012						
D.43S2X	Reinvested earnings on Extra-EA F.D.I. (only for Euro area Member States) ⁽²⁾		X2012	X2012						
D.43S21	Reinvested earnings on Intra-EU F.D.I. ⁽²⁾		X2012	X2012						
D.43S22	Reinvested earnings on Extra-EU F.D.I. ⁽²⁾		X2012	X2012						
D.44	Other investment income	x	x	x	x	x	X2012	X2012		x
D.441	Investment income attributable to insurance policy holders	X2012	X2012	X2012	X2012	X2012	X2012	X2012		X2012
D.442	Investment income payable on pension entitlements	X2012	X2012	X2012	X2012	X2012	X2012	X2012		X2012
D.443	Investment income attributable to collective investment fund shareholders	X2012	X2012	X2012	X2012	X2012	X2012	X2012		X2012
D.45	Rent	x	x	x	x	x	X2012	X2012		x
B.4g	Entrepreneurial income, gross	o	x	x	o	o	o	o		
D.41g	Total interest before FISIM allocation ⁽¹⁾	x	x	x	x	x	X2012	X2012		x
Uses		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
D.1	Compensation of employees									x
D.11	Wages and salaries									x
D.12	Employers' social contributions									x

D.3	Subsidies	X			X					X
D.31	Subsidies on products	X			X					X
D.39	Other subsidies on production	X			X					X
D.4	Property income	X	X	X	X	X	X2012	X2012		X
D.41	Interest ⁽¹⁾	X	X	X	X	X	X2012	X2012		X
D.42	Distributed income of corporations	X	X	X	X					X
D.421	Dividends	O	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	X2012	X2012		X
D.43S2I	Reinvested earnings on Intra-EA F.D.I. (only for Euro area Member States) ⁽²⁾		X2012	X2012						
D.43S2X	Reinvested earnings on Extra-EA F.D.I. (only for Euro area Member States) ⁽²⁾		X2012	X2012						
D.43S21	Reinvested earnings on Intra-EU F.D.I. ⁽²⁾		X2012	X2012						
D.43S22	Reinvested earnings on Extra-EU F.D.I. ⁽²⁾		X2012	X2012						
D.44	Other investment income	X	X	X	X	X	X2012	X2012		X
D.441	Investment income attributable to insurance policy holders	X2012	X2012	X2012	X2012	X2012	X2012	X2012		X2012
D.442	Investment income payable on pension entitlements	X2012	X2012	X2012	X2012	X2012	X2012	X2012		X2012
D.443	Investment income attributable to collective investment fund shareholders	X2012	X2012	X2012	X2012	X2012	X2012	X2012		X2012
D.45	Rent	X	X	X	X	X	X2012	X2012		X
B.5g	Balance of primary incomes, gross/national income, gross	X	X	X	X	X	X2012	X2012		
D.41g	Total interest before FISIM allocation ⁽¹⁾	X	X	X	X	X	X2012	X2012		X
II.2 Secondary distribution of income account										
Resources		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
B.5g	Balance of primary incomes, gross/national income, gross	X	X	X	X	X	X2012	X2012		
D.5	Current taxes on income, wealth, etc	X			X					X
D.51	Taxes on income	X			X					X
D.59	Other current taxes	X			X					X

D.6	Social contributions and benefits	x	x	x	x	x	X2012	X2012		x
D.61	Net social contributions	x	x	x	x	x	X2012	X2012		x
D.611	Employers' actual social contributions	X2012	X2012	X2012	X2012	X2012	X2012	X2012		X2012
D.612	Employers' imputed social contributions	X2012	X2012	X2012	X2012	X2012	X2012	X2012		X2012
D.613	Households' actual social contributions	X2012	X2012	X2012	X2012	X2012	X2012	X2012		X2012
D.614	Households' social contribution supplements	X2012	X2012	X2012	X2012	X2012	X2012	X2012		X2012
D.61SC	Social insurance scheme service charges	X2012	X2012	X2012	X2012	X2012	X2012	X2012		X2012
D.62	Social benefits other than social transfers in kind	x				x	X2012			x
D.63	Social transfers in kind	x				x	X2012			
D.631	Social transfers in kind — non-market production	o				o	o			
D.632	Social transfers in kind — purchased market production	o				o	o			
D.7	Other current transfers	x	x	x	x	x	X2012	X2012		x
D.71	Net non-life insurance premiums	x		x	x					x
D.72	Non-life insurance claims	x	x	x	x	x	X2012	X2012		x
D.74	Current international cooperation	x			x					x
D. 74A	Of which: payable to/receivable by European institutions (e.g. EDF)									x
D.75	Miscellaneous current transfers ⁽¹⁾	x	x	x	x	x	X2012	X2012		x
D.76	VAT and GNI - based EU own resources									x
Uses		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
D.5	Current taxes on income, wealth, etc	x	x	x	x	x	X2012	X2012		x
D.51	Taxes on income	x	x	x	x	x	X2012			x
D.59	Other current taxes	x	x	x	x	x	X2012	X2012		x
D.6	Social contributions and benefits	x	x	x	x	x	X2012	X2012		x
D.61	Net social contributions	x				x	X2012			x
D.611	Employers' actual social contributions	X2012				X2012	X2012			X2012
D.612	Employers' imputed social contributions	X2012				X2012	X2012			X2012
D.613	Households' actual social	X2012				X2012	X2012			X2012

	contributions									
D.614	Households' social contribution supplements	X ₂₀₁₂				X ₂₀₁₂	X ₂₀₁₂			X ₂₀₁₂
D.61SC	Social insurance scheme service charges	X ₂₀₁₂				X ₂₀₁₂	X ₂₀₁₂			X ₂₀₁₂
D.62	Social benefits other than social transfers in kind	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		X
D.63	Social transfers in kind	X			X	X		X ₂₀₁₂		
D.631	Social transfers in kind — non-market production	O			X	O		O		
D.632	Social transfers in kind — purchased market production	O			X	O		O		
D.7	Other current transfers	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		X
D.71	Net non-life insurance premiums	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		X
D.72	Non-life insurance claims	X		X	X					X
D.74	Current international cooperation	X			X					X
D.74A	Of which: payable to/receivable by European institutions (e.g. EDF)	X			X					
D.75	Miscellaneous current transfers ⁽¹⁾	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		X
D.76	VAT - and GNI - based EU own resources	X			X					
B.7g	Adjusted disposable income, gross	X			X	X	X ₂₀₁₂	X ₂₀₁₂		
B.6g	Disposable income, gross	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		
II.4.1 Use of disposable income account										
Resources		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
B.6g	Disposable income, gross	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		
D.8	Adjustment for the change in pension entitlements	X				X	X ₂₀₁₂			X
Uses		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
P.3	Final consumption expenditure	X			X	X	X ₂₀₁₂	X ₂₀₁₂		
P.31	Individual consumption expenditure	X			X	X	X ₂₀₁₂	X ₂₀₁₂		
P.32	Collective consumption expenditure	X			X					
D.8	Adjustment for the change in pension entitlements	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		X
B.8g	Saving, gross	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		
B.12	Current external balance									X

III.1.1 Change in net worth due to saving and capital transfers account										
Changes in liabilities and net worth		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
B.8g	Saving, gross	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		
B.12	Current external balance									X
D.9r	Capital transfers, receivable	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		X
D.91r	Capital taxes, receivable	X			X					X
D.92r	Investment grants, receivable ⁽¹⁾	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		X
D.99r	Other capital transfers, receivable ⁽¹⁾	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		X
Changes in assets		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
D.9p	Capital transfers, payable	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		X
D.91p	Capital taxes, payable	X	X	X		X	X ₂₀₁₂	X ₂₀₁₂		X
D.92p	Investment grants, payable ⁽¹⁾	X			X					X
D.99p	Other capital transfers, payable ⁽¹⁾	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		X
P.51c	Consumption of fixed capital	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		
B.10.1	Change in net worth due to saving and capital transfers	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		X
III.1.2 Acquisitions of non-financial assets account										
Changes in liabilities and net worth		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
B.10.1	Change in net worth due to saving and capital transfers	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		X
Changes in assets		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
P.5g	Gross capital formation	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		
P.51g	Gross fixed capital formation	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		
P.51g_AN.111	Dwellings	o	o	o	o	o	o	o		
P.51g_AN.112	Other buildings and structures	o	o	o	o	o	o	o		
P.51g_AN.1121	Buildings other than dwellings	o	o	o	o	o	o	o		
P.51g_AN.1122	Other structures	o	o	o	o	o	o	o		
P.51c	Consumption of fixed capital	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		
P.52	Changes in inventories	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		
P.53	Acquisitions less disposals of valuables	X	X	X	X	X	X ₂₀₁₂	X ₂₀₁₂		

NP	Acquisitions less disposals of non-produced assets	x	x	x	x	x	X2012	X2012		x
B.9	Net lending (+) / net borrowing (—)	x	x	x	x	x	X2012	X2012		x
DB.9	Discrepancy with net lending/net borrowing of financial accounts	x	x	x	x	x	X2012	X2012		x
Additional information		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
EMP	Employment (in number of persons and number of hours worked)	o	o	o	x	o	o	o		
OTE	Total general government expenditure				x					
OTR	Total general government revenue				x					
Data in chain-linked volumes		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
P.51g	Gross fixed capital formation	o	o	o	o	o	o	o		
P.51g_AN.111	Dwellings	o	o	o	o	o	o	o		
P.51g_AN.112	Other buildings and structures	o	o	o	o	o	o	o		
P.51g_AN.1121	Buildings other than dwellings	o	o	o	o	o	o	o		
P.51g_AN.1122	Other structures	o	o	o	o	o	o	o		

Legend:

x	mandatory
X2012	voluntary for reference years before 2012; compulsory for reference years from 2012 onwards
o	voluntary
	non relevant cells

(1) Consolidated between subsectors of general government (S.13)

(2) The breakdown should represent the actual composition at the end of the latest reference period ('fixed composition').

Table 801 — Non-financial accounts by sector — quarterly

Data shall be reported from 1999 Q1. The deadline for T801 is 85 days after the reference period. The table shall be re-transmitted at t+3 months if differences with table 25 and table 1Q are significant.

Data for sectors S.11, S.12, S.14+S.15, S.14, S.15 and S.1N are voluntary for countries whose GDP at current prices represents less than 1 % of the corresponding Union total. The 1 % threshold is calculated as a moving average based on the three latest available years.

Data for the following sub-sectors of sector S.11 are to be provided on a voluntary basis: S.11DO Domestically controlled non-financial corporations; S.11001 Public non-financial corporations; S.110011 Of which: Public non-financial corporations, which are part of domestic multinationals; S.11002 National private non-financial corporations; S.110021 Of which: National private non-financial corporations, which are part of domestic multinationals; S.11003 Foreign-controlled non-financial corporations;

Data for the following sub-sectors of sector S.12 are to be provided on a voluntary basis: S.12DO Domestically controlled financial corporations; S.12001 Public financial corporations; S.120011 Of which: Public financial corporations, which are part of domestic multinationals; S.12002 National private financial corporations; S.120021 Of which: National private financial corporations, which are part of domestic multinationals; S.12003 Foreign-controlled financial corporations; S12K Monetary financial institutions (MFI); S12P Other financial institutions (Financial corporations other than MFIs, insurance corporations and pension funds); S12Q Insurance corporations and Pension Funds

Code	Transactions and balancing items	Sectors								
I Production account/External account of goods and services										
Resources		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
P.1	Output	o	o	o	o	o	o	o		
(P.11 + P.12 + P.131)	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							xb	
Uses		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
P.2	Intermediate	o	o	o	o	o	o	o		

	consumption									
P.6	Exports of goods and services									x
P.61	Exports of goods									x
P.62	Exports of services									x
P.62F	Exports of FISIM									o
B.1g	Value added, gross/gross domestic product	x	xb	xb	x	xb	o	o	xb	
B.11	External balance of goods and services									x
P51c	Consumption of fixed capital	x	xb	xb	x	xb	o	o		
B.1n	Value added, net/net domestic product	x	xb	xb	x	xb	o	o		
II.1.1 Generation of income account										
Resources		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
B.1g	Value added, gross/gross domestic product	x	xb	xb	x	xb	o	o	xb	
D.3	Subsidies	x	xb	xb	x	xb	o	o	xb	
D.31	Subsidies on products	x							xb	
D.39	Other subsidies on production	x	xb	xb	x	xb	o	o		
Uses		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
D.1	Compensation of employees	x	xb	xb	x	xb	o	o		
D.2	Taxes on production and imports	x	xb	xb	x	xb	o	o	xb	
D.21	Taxes on products	x							xb	
D.29	Other taxes	x	xb	xb	x	xb	o	o		

	on production									
B.2g+B.3g	Operating surplus, gross plus mixed income, gross	x	xb	xb	x	xb	o	o	xb	
B.2g	Operating surplus, gross	o				o	o			
B.3g	Mixed income, gross	x				xb	o			
II.1.2 Allocation of primary income account										
Resources		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
B.2g+B.3g	Operating surplus, gross plus mixed income, gross	x	xb	xb	x	xb	o	o	xb	
B.2g	Operating surplus, gross					o	o			
B.3g	Mixed income, gross	x				xb	o			
D.1	Compensation of employees	x				xb	o			x
D.2	Taxes on production and imports	x			x					x
D.21	Taxes on products	x			x					x
D.211	Value added type taxes (VAT)				x					
D.29	Other taxes on production	x			x					x
D.4	Property income	xb	xb	xb	x	xb	o	o		x
D.41	Interest ⁽¹⁾	xb	xb	xb	x	xb	o	o		x
(D.42 + D.43 + D.44 + D.45)	Other property income, not elsewhere specified	xb	xb	xb	x	xb	o	o		x
D.42	Distributed income of corporations	xb	xb	xb	x	xb	o	o		x
D.43	Reinvested earnings on foreign direct investment	xb	xb	xb	x	xb	o	o		x
D.43S2I	Reinvested		o	o						

	earnings on Intra-EA F.D.I. (only for Euro area Member States) ⁽²⁾									
D.43S2X	Reinvested earnings on Extra-EA F.D.I. (only for Euro area Member States) ⁽²⁾		o	o						
D.43S21	Reinvested earnings on Intra-EU F.D.I. ⁽²⁾		o	o						
D.43S22	Reinvested earnings on Extra-EU F.D.I. ⁽²⁾		o	o						
D.44	Other investment income	xb	xb	xb	x	xb	o	o		x
D.45	Rent	xb	xb	xb	x	xb	o	o		x
B.4g	Entrepreneurial income, gross	o	xb	xb	o	o	o	o		
D.41g	Total interest before FISIM allocation ⁽¹⁾	xb	xb	xb	x	xb	o	o		x
Uses		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
D.1	Compensation of employees									x
D.3	Subsidies	x			x				xb	x
D.31	Subsidies on products	x			x				xb	x
D.39	Other subsidies on production	x			x					x
D.4	Property income	xb	xb	xb	x	xb	o	o		x
D.41	Interest ⁽¹⁾	xb	xb	xb	x	xb	o	o		x
(D.42 + D.43 + D.44 + D.45)	Other Property Income, not elsewhere specified	xb	xb	xb	x	xb	o	o		x
D.42	Distributed income of	xb	xb	xb	x					x

	corporations									
D.43	Reinvested earnings on foreign direct investment	xb	xb	xb						x
D.43S2I	Reinvested earnings on Intra-EA F.D.I. (only for Euro area Member States) ⁽²⁾		o	o						
D.43S2X	Reinvested earnings on Extra-EA F.D.I. (only for Euro area Member States) ⁽²⁾		o	o						
D.43S21	Reinvested earnings on Intra-EU F.D.I. ⁽²⁾		o	o						
D.43S22	Reinvested earnings on Extra-EU F.D.I. ⁽²⁾		o	o						
D.44	Other investment income	xb	xb	xb	x					x
D.45	Rents	xb	xb	xb	x	xb	o	o		x
B.5g	Balance of primary incomes, gross/national income, gross	x	xb	xb	x	xb	o	o		
D.41g	Total interest before FISIM allocation ⁽¹⁾	xb	xb	xb	x	xb	o	o		x
II.2 Secondary distribution of income account										
Resources		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
B.5g	Balance of primary incomes, gross/national income, gross	x	xb	xb	x	xb	o	o		
D.5	Current taxes on income,	x			x					x

	wealth, etc									
D.6	Social contributions and benefits	xb	xb	xb	x	xb	o	o		x
D.61	Net social contributions	xb	xb	xb	x	xb	o	o		x
D.62	Social benefits other than social transfers in kind	xb				xb	o			x
D.63	Social transfers in kind	xb				xb	o			
D.631	Social transfers in kind — non-market production					o	o			
D.632	Social transfers in kind — purchased market production					o	o			
D.7	Other current transfers	xb	xb	xb	x	xb	o	o		x
D.71	Net non-life insurance premiums	xb		xb	x					x
D.72	Non-life insurance claims	xb	xb	xb	x	xb	o	o		x
(D.74 + D.75 + D.76)	Other current transfers, not elsewhere specified	xb	xb	xb	x	xb	o	o		x
D.74	Current international cooperation	o			o					o
D.74A	Of which: payable to/receivable by European institutions (e.g. EDF)									x
D.75	Miscellaneous current transfers ⁽¹⁾	o	o	o	o	o	o	o		o
D.76	VAT - and GNI - based EU own									o

	resources									
Uses		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
D.5	Current taxes on income, wealth, etc	xb	xb	xb	x	xb	o	o		x
D.6	Social contributions and benefits	xb	xb	xb	x	xb	o	o		x
D.61	Net social contributions	xb				xb	o			x
D.62	Social benefits other than social transfers in kind	xb	xb	xb	x	xb	o	o		x
D.63	Social transfers in kind	xb			x	xb		o		
D.631	Social transfers in kind — non-market production	x			x	o		o		
D.632	Social transfers in kind — purchased market production	x			x	o		o		
D.7	Other current transfers	xb	xb	xb	x	xb	o	o		x
D.71	Net non-life insurance premiums	xb	xb	xb	x	xb	o	o		x
D.72	Non-life insurance claims	xb		xb	x					x
(D.74 + D.75 + D.76)	Other Current transfers, not elsewhere specified	xb	xb	xb	x	xb	o	o		x
D.74	Current international cooperation	o			o					o
D.74A	Of which: payable to/receivable by European institutions (e.g. EDF)	x			x					

D.75	Miscellaneous current transfers ⁽¹⁾	o	o	o	o	o	o	o		o
D.76	VAT - and GNI - based EU own resources	o			o					
B.7g	Adjusted disposable income, gross				x	xb	o	o		
B.6g	Disposable income, gross	x	xb	xb	x	xb	o	o		
II.4.1 Use of disposable income account										
Resources		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
B.6g	Disposable income, gross	x	xb	xb	x	xb	o	o		
D.8	Adjustment for the change in pension entitlements	x				xb	o			x
Uses		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
P.3	Final consumption expenditure	x			x	xb	o	o		
P.31	Individual consumption expenditure	x			x	xb	o	o		
P.32	Collective consumption expenditure	x			x					
D.8	Adjustment for the change in pension entitlements	x	xb	xb	x	xb	o	o		x
B.8g	Saving, gross	x	xb	xb	x	xb	o	o		
B.12	Current external balance									x
III.1.1 Change in net worth due to saving and capital transfers account										
Changes in liabilities and net worth		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
B.8g	Gross saving	x	xb	xb	x	xb	o	o		
B.12	Current external balance									x

D.9r	Capital transfers, receivable	xb	xb	xb	x	xb	o	o		x
D.91r	Capital taxes, receivable	x			x					x
D.92r + D.99r	Investment grants and other capital transfers ⁽¹⁾	xb	xb	xb	x	xb	o	o		x
D.92r	Investment grants, receivable ⁽¹⁾	o	O	o	o	o	o	o		o
D.99r	Other capital transfers, receivable ⁽¹⁾	o	o	o	o	o	o	o		o
Changes in assets		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
D.9p	Capital transfers, payable	xb	xb	xb	x	xb	o	o		x
D.91p	Capital taxes, payable	xb	xb	xb		xb	o	o		x
D.92p + D.99p	Investment grants and other capital transfers ⁽¹⁾	xb	xb	xb	x	xb	o	o		x
D.92p	Investment grants, payable ⁽¹⁾	o			o					o
D.99p	Other capital transfers, payable ⁽¹⁾	o	O	o	o	o	o	o		o
P.51c	Consumption of fixed capital	x	xb	xb	x	xb	o	o		
B.101	Change in net worth due to saving and capital transfers	x	xb	xb	x	xb	o	o		x
III.1.2 Acquisitions of non-financial assets account										
Changes in liabilities and net worth		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
B.101	Change in net worth due to saving and capital transfers	x	xb	xb	x	xb	o	o		x
Changes in assets		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2

P.5g	Gross capital formation	x	xb	xb	x	xb	o	o		
P.51g	Gross fixed capital formation	x	xb	xb	x	xb	o	o		
P.51c	Consumption of fixed capital	x	xb	xb	x	xb	o	o		
P.52 + P.53	Changes in inventories and net acquisition of valuables	x	xb	xb	x	xb	o	o		
NP	Acquisitions less disposals of non-produced assets	x	xb	xb	x	xb	o	o		x
B.9	Net lending (+)/net borrowing (—)	x	xb	xb	x	xb	o	o		x
DB.9	Discrepancy with net lending/net borrowing of financial accounts	o	o	o	o	o	o	o		o
Additional information		S.1	S.11	S.12	S.13	S.14 + S.15	S.14	S.15	S.1N	S.2
EMP	Employment (in number of persons and number of hours worked)	o	o	o	o	o	o	o		o
OTE	Total general government expenditure				x					
OTR	Total general government revenue				x					
AN.111	Dwellings					o				
AN.211	Land					o				

Legend:

x	mandatory
xb	mandatory, but voluntary for countries whose GDP at current prices represents less than 1 % of the corresponding Union total. The 1 % threshold is calculated as a moving average based on the three latest available years.

o	voluntary
	non relevant cells

- (1) Consolidated between subsectors of general government (S.13)
- (2) The breakdown should represent the actual composition at the end of the latest reference period ('fixed composition').

Table 801SA — Seasonally and calendar adjusted data — quarterly															
Data shall be reported from 1999Q1. The deadline is 85 days and 3 working days after the reference period. Whenever T801 is re-transmitted, T801SA shall be re-transmitted as well 3 working days after if any of the variables in T801SA has been revised in non-adjusted terms.															
Data for sectors S.11, S.12, S.14+S1.15, S.14, S.15 and S.1N are voluntary for countries whose GDP at current prices represents less than 1 % of the corresponding Union total. The 1 % threshold is calculated as a moving average based on the three latest available years.															
Seasonal adjustment shall include calendar adjustments, where relevant.															
Code	Transaction	Sectors													
		S.1	S.11	S.12	S.13	S.14 + S.15	S.1N	S.2	S.1	S.11	S.12	S.13	S.14 + S.15	S.1N	S.2
		Uses						Resources							
P.3	Final consumption expenditure				x										
P.31	Individual consumption expenditure					xb									
P.5g	Gross capital formation		o			o									
P.51g	Gross fixed capital formation		xb		x	xb									
P.52 + P.53	Changes in inventories and net acquisition of valuables		o												
P.6	Exports of goods and services							x							
P.61	Exports of goods							o							
P.62	Exports of services							o							
P.7	Imports of goods and services														x
P.71	Imports of goods														o
P.72	Imports of services														o
D.1	Compensation of employees		xb										x		
D.2	Taxes on production and imports		o												
D.29	Other taxes on production		o												
D.3	Subsidies									o					
D.39	Other subsidies on production									o					
D.4	Property income		o			xb				o			x		

		S.1	S.11	S.12	S.13	S.14 + S.15	S.1N	S.2
B.1g	Value added, gross/gross domestic product		o					
P.31	Individual consumption expenditure					o		
P.51g	Gross fixed capital formation		o			o		

Legend:

x	Mandatory
xb	mandatory, but voluntary for countries whose GDP at current prices represents less than 1 % of the corresponding Union total. The 1 % threshold is calculated as a moving average based on the three latest available years.
o	voluntary
	non relevant cells

Table 9 — Detailed tax and social contribution revenue including the list of taxes and social contributions according to national classification — annual

Data shall be reported in current prices in millions of national currency (with reporting precision at least 1 million of national currency) for the sector general government (S.13) and its subsectors (central government S.1311, state government S.1312, local government S.1313, social security funds S.1314), institutions and bodies of the European Union (S.212) as well as general government plus institutions and bodies of the European Union (S.13 + S.212) at t+9 months after the end of the reference period from reference year 1995.

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 shall be provided together with Table 9. The National Tax List is requested on a compulsory basis for general government (S.13) plus the institutions and bodies of the European Union (S.212).

Data shall be consistent with ESA table 2.

Any non-compulsory data is indicated in the notes below. Otherwise, data is compulsory from reference year 1995 onwards.

Code	Transaction	Notes
D.2	Taxes on production and imports	
D.21	Taxes on products	
D.211	Value added type taxes (VAT)	
D.212	Taxes and duties on imports excluding VAT	
D.2121	Import duties	
D.2122	Taxes on imports, excluding VAT and import duties	
D.2122a	Levies on imported agricultural products	
D.2122b	Monetary compensatory amounts on imports	
D.2122c	Excise duties	
D.2122d	General sales taxes	
D.2122e	Taxes on specific services	

Table 9 — Detailed tax and social contribution revenue including the list of taxes and social contributions according to national classification — annual

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 compensatory amounts collected 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	
<i>D.51a</i>	<i>Taxes on individual or household income excluding holding gains</i>	<i>voluntary</i>
<i>D.51c1</i>	<i>Taxes on individual or household holding gains</i>	<i>voluntary</i>
D.51b + D.51c2	Taxes on the income or profits of corporations including holding gains	
<i>D.51b</i>	<i>Taxes on the income or profits of corporations excluding holding gains</i>	<i>voluntary</i>
<i>D.51c2</i>	<i>Taxes on holding gains of corporations</i>	<i>voluntary</i>
<i>D.51c3</i>	<i>Other taxes on holding gains</i>	<i>voluntary</i>
D.51c	Taxes on holding gains	
D.51d	Taxes on winnings from lottery or gambling	
D.51e	Other taxes on income n.e.c.	

Table 9 — Detailed tax and social contribution revenue including the list of taxes and social contributions according to national classification — annual

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 revenue	
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	<i>voluntary up to reference year 2011; to be transmitted with a positive sign despite being a negative resource</i>
<i>D.6111</i>	<i>Employers' actual pension contributions</i>	<i>voluntary</i>
<i>D.6112</i>	<i>Employers' actual non-pension contributions</i>	<i>voluntary</i>
<i>D.6121</i>	<i>Employers' imputed pension contributions</i>	<i>voluntary</i>
<i>D.6122</i>	<i>Employers' imputed non-pension contributions</i>	<i>voluntary</i>
<i>D.6131</i>	<i>Households' actual pension contributions</i>	<i>voluntary</i>
<i>D.6132</i>	<i>Households' actual non-pension contributions</i>	<i>voluntary</i>
<i>D.6141</i>	<i>Households' pension contributions supplements</i>	<i>voluntary</i>
<i>D.6142</i>	<i>Households' non-pension contributions supplements</i>	<i>voluntary</i>
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	
<i>D.613cs</i>	<i>Compulsory actual social contributions by the self-employed</i>	<i>voluntary</i>
<i>D.613cn</i>	<i>Compulsory actual social contributions by the non-employed</i>	<i>voluntary</i>
D.613v	Voluntary households' actual social contributions	
D.614	Households' social contributions supplements	<i>voluntary up to reference year 2011</i>
D.995	Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely	D.995 and breakdowns are to be reported with a

Table 9 — Detailed tax and social contribution revenue including the list of taxes and social contributions according to national classification — annual

	to be collected	positive sign, even though D.995 enters with a negative sign in D.99r, capital transfer revenue.
D.995a	Taxes on products assessed but unlikely to be collected	see D.995
D.995b	Other taxes on production assessed but unlikely to be collected	see D.995
D.995c	Taxes on income assessed but unlikely to be collected	see D.995
D.995d	Other current taxes assessed but unlikely to be collected	see D.995
D.995e	Employers' actual social contributions assessed but unlikely to be collected	see D.995
D.995f	Households' actual social contributions assessed but unlikely to be collected	see D.995
D.995fe	Employees' actual social contributions assessed but unlikely to be collected	see D.995
D.995fs	<i>Actual social contributions by self-employed persons assessed but unlikely to be collected</i>	<i>voluntary</i> ; see D.995
D.995fn	<i>Actual social contributions by non-employed persons assessed but unlikely to be collected</i>	<i>voluntary</i> ; see D.995
D.995g	Capital taxes assessed but unlikely to be collected	see D.995
ODB	Total revenue from taxes and social contributions after deduction of amounts assessed but unlikely to be collected	
ODC	Total revenue from taxes and net social contributions (including imputed social contributions) after deduction of amounts assessed but unlikely to be collected	
ODD	Total revenue from taxes and compulsory social contributions after deduction of amounts assessed but unlikely to be collected	

Table 10 — Main aggregates by region, NUTS levels 2 and 3 — annual

Data shall be reported from 2000 onwards, except for Gross value added in previous year prices which shall be reported from 2001.

Member States composed of only one NUTS level 3 territorial unit as defined in the nomenclature of territorial units for statistics in Regulation (EC) No 1059/2003 shall not be obliged to provide this table. Member States composed of only one NUTS level 2 territorial unit shall not be obliged to provide the variables of this table for Regional level NUTS level 2.

The transmission of data that have not been revised is voluntary.

Code	Variable	NACE breakdown				Regional level	Deadline
		TOTAL	A*6	A*10	N.a.		
B.1g	Gross value added at basic prices (current prices)	x	o	o		NUTS 2	12 months
		x	x	x		NUTS 2	24 months
		x	x	o		NUTS 3	24 months
B.1g	Gross value added at basic prices (previous year prices)	x	o	o		NUTS 2	24 months

ETO	Employment in thousands of persons	x	o	o		NUTS 2	12 months
		x	x	x		NUTS 2	24 months
		x	x	o		NUTS 3	24 months
EEM	Employees in thousands of persons	o	o	o		NUTS 2	12 months
		x	x	x		NUTS 2	24 months
		x	x	o		NUTS 3	24 months
SELF	Self-employed in thousands of persons	o	o	o		NUTS 2	12 months
		x	x	x		NUTS 2	24 months
		x	x	o		NUTS 3	24 months
ETO	Employment in thousands of hours worked	x	x	o		NUTS 2	24 months
EEM	Employees in thousands of hours worked	x	x	o		NUTS 2	24 months
SELF	Self-Employed in thousands of hours worked	x	x	o		NUTS 2	24 months
POP	Population in thousands of persons				x	NUTS 2	12 months
					x	NUTS 3	24 months
D.1	Compensation of employees	x	x	x		NUTS 2	24 months
P.51g	Gross fixed capital formation (current prices)	x	x	x		NUTS 2	24 months
B.1*g	Gross domestic product at market prices (current prices)				o	NUTS 2	12 months
					o	NUTS 3	24 months

Table 11 — General government expenditure by function (COFOG) — annual

Data shall be reported in current prices in millions of national currency (with reporting precision at least 1 million of national currency) at t+11 months.

Data shall be reported on a compulsory basis (subject to exceptions specified under notes below):

- by COFOG divisions and total COFOG for general government (S.13) and general government subsectors (central government S.1311, state government S.1312, local government S.1313 and social security funds S.1314) from reference year 1995;
- by COFOG groups for general government (S.13) from reference year 2001.

Additional detail (by COFOG group, by subsectors, by ESA transaction and reference periods) as specified below can be reported on a voluntary basis.

Subsector data shall be reported as consolidated in items property income (D.4), other current transfers (D.7) and capital transfers (D.9) (and their sub-items; partly consolidated in total expenditure TE) within each subsector but not between subsectors. Sector S.13 data equals the sum of subsector data, except for items D.4, D.7 and D.9 (and their sub-items and TE) which should be consolidated between subsectors (with voluntary counterpart information from the expenditure side).

Data reported shall be consistent with data reported in table 2, with exception of any vintage differences.

Code	List of transactions by COFOG total, divisions and groups for the general government and its subsectors	Notes
P.5 + NP	Gross capital formation + Acquisitions less disposals of non-financial non-produced assets	

Table 11 — General government expenditure by function (COFOG) — annual		
P.5	Gross capital formation	
P.51g	Gross fixed capital formation	<i>voluntary for subsectors</i>
NP	Acquisitions less disposals of non-financial non-produced assets	
D.1	Compensation of employees	
D.3	Subsidies	To be reported with a positive sign.
D.4	Property income	
<i>D.4p_S.1311</i>	<i>of which, to subsector central government (S.1311)</i>	<i>voluntary</i>
<i>D.4p_S.1312</i>	<i>of which, to subsector state government (S.1312)</i>	<i>voluntary</i>
<i>D.4p_S.1313</i>	<i>of which, to subsector local government (S.1313)</i>	<i>voluntary</i>
<i>D.4p_S.1314</i>	<i>of which, to subsector social security funds (S.1314)</i>	<i>voluntary</i>
D.62 + D.632	Social benefits other than social transfers in kind and social transfers in kind - purchased market production	
D.62	Social benefits other than social transfers in kind	<i>voluntary up to reference year 2011</i>
D.632	Social transfers in kind - purchased market production	<i>voluntary up to reference year 2011</i>
<i>P.2 + D.29 + D.5 + D.8</i>	<i>Intermediate consumption + Other taxes on production + Current taxes on income, wealth, etc.+ Adjustment for the change in pension entitlements</i>	<i>voluntary</i>
P.2	Intermediate consumption	
D.29 + D.5 + D.8	Other taxes on production + Current taxes on income, wealth, etc.+ Adjustment for the change in pension entitlements	
D.7	Other current transfers	
<i>D.7p_S.1311</i>	<i>of which, to subsector central government (S.1311)</i>	<i>voluntary</i>
<i>D.7p_S.1312</i>	<i>of which, to subsector state government (S.1312)</i>	<i>voluntary</i>
<i>D.7p_S.1313</i>	<i>of which, to subsector local government (S.1313)</i>	<i>voluntary</i>
<i>D.7p_S.1314</i>	<i>of which, to subsector social security funds (S.1314)</i>	<i>voluntary</i>
D.9	Capital transfers	No amounts for D.995 are to be included under D.9p. D.995 is to be deducted from D.99r.
<i>D.9p_S.1311</i>	<i>of which, to subsector central government (S.1311)</i>	<i>voluntary</i>

Table 11 — General government expenditure by function (COFOG) — annual		
D.9p_S.1312	<i>of which, to subsector state government (S.1312)</i>	<i>voluntary</i>
D.9p_S.1313	<i>of which, to subsector local government (S.1313)</i>	<i>voluntary</i>
D.9p_S.1314	<i>of which, to subsector social security funds (S.1314)</i>	<i>voluntary</i>
D.92	Investment grants	<i>voluntary for subsectors</i>
TE	Total expenditure	
P.3	Final consumption expenditure	
P.31	Individual consumption expenditure	<i>voluntary for COFOG divisions and groups; the P.3 allocation to COFOG groups implies the split into P.31 and P.32.</i>
P.32	Collective consumption expenditure	<i>voluntary for COFOG divisions and groups; the P.3 allocation to COFOG groups implies the split into P.31 and P.32.</i>

Table 13 — Households (S.14) accounts by region (NUTS 2)			
Data in current prices to be reported from 2000 at t+24 months after the reference period.			
For the period 2000-2011, S.14 + S.15 can be reported instead of S.14.			
Member States composed of only one NUTS level 3 territorial unit as defined in the nomenclature of territorial units for statistics in Regulation (EC) No 1059/2003 shall not be obliged to provide this table.			
The transmission of data that have not been revised is voluntary.			
Code	Transaction	Uses	Resources
B.2n + B.3n	Operating surplus, net/Mixed income, net		x
D.1	Compensation of employees		x
D.4	Property Income	x	x
B.5n	Balance of primary income, net	x	
D.5	Current taxes on income, wealth, etc.	x	
D.61	Net social contributions	x	o
D.62	Social benefits other than social benefits in kind	o	x
D.7	Other current transfers	x	x
B.6n	Disposable income, net	x	
D.63	Social transfers in kind		o
B.7n	Adjusted disposable income, net	o	
P.3	Household final consumption expenditure (national concept)	o	

Legend:

x	mandatory
o	optional
	non relevant cells

Table 15 — Supply table at basic prices, including transformation into purchasers' prices

Data shall be provided in current prices (from 2010) and previous year prices (from 2015) for NACE (n=64, voluntarily n=88) and CPA (m=64, voluntarily m=88) at t+36 months after the reference period.

The transmission of data that have not been revised is voluntary.

			Industri es (NACE) 1 ... n	Σ (1) (2)	Imports ⁽¹⁾ (cif)	Total suppl y at basic price s	Trade and transpo rt margin s	Taxes less subsidi es on product s	Total supply at purchase rs' prices
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
Products (CPA)	1...m	(1)	Output by product and by industry at basic prices		a) Intra EU ⁽²⁾ (cif) a.1) Intra euro-area ⁽²⁾ (cif) a.2) Extra euro-area ⁽²⁾ (cif) b) Extra EU ⁽²⁾ (cif) c) Total				
			Total output by industry						
Adjustment Items:									
		(2)	— Cif/fob adjustments on imports						
			— Direct purchase abroad by residents						
(1) + (2)									
Total of which									
		(3)	- Market Output						
			- Output for own final use						
			- Non-market output						

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

(2) Imports should be broken down into:

a) S.21 Member States and institutions and bodies of the European Union, a1) S.2I Member States of the euro area, the European Central Bank and other institutions and bodies of the euro area, a2) S.21 - S.2I Member States not in the euro area and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area), and b) S.22 Non-member countries and international organisations non-resident in the EU, taking into account that:

- They should represent the actual composition at the end of each reference period ('evolving composition');
- Member States of the euro area have to provide all breakdowns as mentioned under a), a1), a2) and b); Member States not in the euro area should provide the breakdowns as mentioned under a) and b), but the provision of the breakdowns mentioned under a1) and a2) is voluntary.

Table 16 — Use table at purchasers' prices* - annual

Data shall be provided in current prices (from 2010) and previous year prices (from 2015) for NACE (n=64, voluntarily n=88) and CPA (m=64, voluntarily m=88) at t+36 months after the reference period. Five additional tables* shall be provided on a five yearly basis.

The transmission of data that have not been revised is voluntary.

		Industries (NACE)	Σ (1)	Final uses	Σ (3)	Σ (1) + Σ (3)
		1...n		a) b) c) d) e) f) g) h) i) j) k) l)		
		(1)	(2)	(3)	(4)	(5)
Products (CPA)	1...m	Intermediate consumption at purchasers' prices by product and by industry		Final uses at purchasers' prices ⁽¹⁾ :		
	(1)			Final consumption expenditure:		
				a) By households		
				b) By NPISH		
				c) By general government		
				d) Total		
				Gross capital formation:		
				e) Gross fixed capital formation		
				f) Changes in inventories ⁽²⁾		
				g) Changes in valuables ⁽²⁾		
				h) Changes in inventories and valuables		
				i) Total		
				Exports fob ⁽³⁾ :		
				j) Intra EU ⁽³⁾		
				j1) - Intra euro-area ⁽³⁾		

				j2) - Extra euro-area ⁽³⁾ k) Extra EU ⁽³⁾ l) Total m) (voluntary data) - Re-export of goods ⁽⁴⁾ - Export of second hand goods ⁽⁴⁾ - Merchanting ⁽⁴⁾ - Goods sent abroad before processing (outward processing, ie. reporting country is the principal) ⁽⁴⁾ - Goods sent abroad after processing (inward processing, ie. reporting country processes) ⁽⁴⁾ - Processing fees ⁽⁴⁾		
Σ (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	
Σ (2) + Σ (3)	(4)					
- Compensation of employees ⁽²⁾ Wages and salaries ⁽²⁾ - Other taxes less subsidies on production ⁽²⁾ - Consumption of fixed capital ⁽²⁾ - Operating surplus, net ⁽²⁾ - Operating surplus, gross ⁽²⁾	(5)					

- Mixed income, gross ^{(2) (4)}					
Gross value added at basic prices	(6)				
Total output at basic prices	(7)				

Supplementary voluntary data			
- Gross fixed capital formation ⁽⁴⁾			
- Gross fixed capital stock ⁽⁴⁾	(8)		
-Employment (Hours worked and persons employed - in thousands) ⁽⁴⁾			

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

The five tables are:

- use table at basic prices (made of row-blocks (1) – (7)).
- use table for domestic output at basic prices (made of row-blocks (1) and (2))
- use table for imports at basic prices (made of row-blocks (1) and (2)).
- table of trade and transport margins (made of row-blocks (1) and (2)).
- table of taxes less subsidies on products (made of row-blocks (1) and (2)).

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

(2) Only in current prices.

(3) Exports should be broken down into:

j) S.21 Member States and institutions and bodies of the European Union, j1) S.21 Member States of the euro area, the European Central Bank and other institutions and bodies of the euro area, j2) S.21 - S.2I Member States not in the euro area and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area), and k) S.22 Non-member countries and international organisations non-resident in the EU, taking into account that:

- They should represent the actual composition at the end of each reference period ('evolving composition');
- Member States of the euro area have to provide all breakdowns as mentioned under j), j1), j2) and k); Member States not in the euro area should provide the breakdowns as mentioned under j) and k), but the provision of the breakdowns mentioned under j1) and j2) is voluntary.

(4) On a voluntary basis.

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

Data shall be provided in current prices (from 2010) (n=64, voluntarily n=88) on a five yearly basis (years ending by 0 and 5) at t+36 months after the reference period.

Data at previous years' prices are voluntary.

The transmission of data that have not been revised is voluntary.

		Products	Σ	Final uses	Σ	$\Sigma (1) + \Sigma (3)$
		1...n	(1)	a) b) c) d) e) f) g) h) i) j) k) l)	(3)	(5)
		(1)	(2)	(3)	(4)	(5)
Products	1...n	(1)	Intermediate consumption at basic prices (product by product)	Final uses at basic prices ⁽¹⁾ : Final consumption expenditure: a) By households b) By NPISH c) By general government d) Total Gross capital formation: e) Gross fixed capital formation f) Changes in inventories ⁽²⁾ g) Changes in valuables ⁽²⁾ h) Changes in inventories and valuables i) Total Exports ⁽³⁾ : j) Intra EU ⁽³⁾ j1) - Intra euro-area⁽³⁾ j2) - Extra euro-area⁽³⁾ k) Extra EU ⁽³⁾ 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

Use of imported products***		Total intermediate consumption of imported products by product, cif		Final use of imported products, cif		Total imports
Taxes less subsidies on products	(3)	Taxes less subsidies on products by product		Taxes less subsidies on products by type of final use		Total taxes less subsidies on products
Σ (1) + (3)	(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 ⁽⁴⁾ Wages and salaries ⁽⁴⁾ - Other taxes less subsidies on production ⁽⁴⁾ - Consumption of fixed capital ⁽⁴⁾ - Operating surplus, net ⁽⁴⁾ - Operating surplus, gross ⁽⁴⁾ - Mixed income, gross ⁽²⁾⁽⁴⁾	(5)					
Gross value added at basic prices	(6)					
Total output at basic prices	(7)					
Imports intra EU ⁽³⁾ cif - Intra euro-area ⁽³⁾ - Extra euro-area ⁽³⁾ Imports extra EU ⁽³⁾ cif	(8)					
Σ (8)	(9)	Imports cif by product				
Total supply at basic prices	(10)	Supply at basic prices by product				

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

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

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

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

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

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

(2) On a voluntary basis.

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

j) S.21 Member States and institutions and bodies of the European Union, j1) S.2I Member States of the euro area, the European Central Bank and other institutions and bodies of the euro area, j2) S.21 - S.2I Member States not in the euro area and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area), and k) S.22 Non-member countries and international organisations non-resident in the EU, taking into account that:

- They should represent the actual composition at the end of each reference period ('evolving composition');
- Member States of the euro area have to provide all breakdowns as mentioned under j), j1), j2) and k); Member States not in the euro area should provide the breakdowns as mentioned under j) and k), but the provision of the breakdowns mentioned under j1) and j2) is voluntary.

(4) data should be provided in current prices.

Table 20 – Cross classification of fixed assets by economic activity and by asset (stocks) — annual				
Data on fixed assets shall be reported at t+24 months after the reference period gross and net (g/n), in current replacement costs (CURC) from 2000, in previous year's replacement costs (PYRC) from 2001; the transmission of chain linked replacement volumes (CLRV) is optional (o).				
Code	Assets	Units: CURC, PYRC, CLRV (o)		
		NACE Rev.2 Breakdown up to		
		TOTAL	A*10/A*21	A*38/A*64/A*88
AN.11	Fixed assets	g/n	g/n	o
AN.111	Dwellings	g/n	g/n	o
AN.112	Other buildings and structures	g/n	g/n	o
AN.1121	Buildings other than dwellings	o	o	o
AN.1122	Other structures	o	o	o
AN.1123	Land improvements	o	o	o
AN.113+ AN.114	Machinery and equipment + weapon systems	g/n	g/n	o
AN.1131	Transport equipment	g/n	g/n	o
AN.1132	ICT equipment	g/n	o	o
AN.11321	Computer hardware	g/n	o	o
AN.11322	Telecommunications equipment	g/n	o	o
AN.1139+AN.114	Other machinery and equipment + weapon systems	g/n	o	o
AN.115	Cultivated biological resources	g/n	g/n	o
AN.117	Intellectual property products	g/n	g/n	o
AN.1171	Research and development	o	o	o
AN.1172	Mineral exploration and evaluation	o	o	o
AN.1173	Computer software and databases	g/n	o	o
AN.11731	Computer software	o	o	o
AN.11732	Databases	o	o	o
AN.1174	Entertainment, literary or artistic originals	o	o	o
AN.1179	Other intellectual property products	o	o	o

Table 22 – Capital formation by economic activity and by asset (transactions) — annual

Data shall be reported at t+9 months after the reference period for NACE breakdowns up to A*10 and at t+24 months up to A*21 as specified below; the transmission of data for other assets and A*38/64/88 breakdowns are optional (o). Data shall be reported in current prices (CUP), in previous year's prices (PYP) and chain linked volumes (CLV); the starting year for reporting CUP or CLV is 1995 or 2000 as specified below; for PYP it shall be one year later 1996 or 2001.

Code	Breakdowns by asset:	t+9	t+24	Unit: CUP, PYP, CLV
P.51g	Gross Fixed Capital Formation : x for breakdowns and years specified below			
AN.11	Fixed assets	A*10	A*21	1995/6
AN.111	Dwellings	A*10	A*21	1995/6
AN.112	Other buildings and structures	A*10	A*21	1995/6
AN.1121	Buildings other than dwellings	o	o	o
AN.1122	Other structures	o	o	o
AN.1123	Land improvements	o	o	o
AN.113+ AN.114	Machinery and equipment + weapon systems	A*10	A*21	1995/6
AN.1131	Transport equipment	A*10	A*21	1995/6
AN.1132	ICT equipment	o	Total	2000/1
AN.11321	Computer hardware	o	Total	2000/1
AN.11322	Telecommunications equipment	o	Total	2000/1
AN.1139+AN.114	Other machinery and equipment + weapon systems	o	Total	2000/1
AN.115	Cultivated biological resources	A*10	A*21	1995/6
AN.117	Intellectual property products	A*10	A*21	1995/6
AN.1171	Research and development	o	Total	2000/1
AN.1172	Mineral exploration and evaluation	o	o	o
AN.1173	Computer software and databases	o	Total	2000/1
AN.11731	Computer software	o	o	o
AN.11732	Databases	o	o	o
AN.1174	Entertainment, literary or artistic originals	o	o	o
AN.1179	Other intellectual property products	o	o	o
P.52	Changes in inventories by economic activity	A*10	o	1995/6
P.53	Acquisitions less disposals of valuables	Total	o	1995/6
P.5g	Gross capital Formation	Total	o	1995/6
P.51c	Consumption of fixed capital by economic activity <u>and</u> asset type	o	o	o

Table 25 — Non-financial accounts of general government — quarterly

Data shall be reported at current prices in millions of national currency (with reporting precision at least at 1 million of national currency) from reference quarter 2002Q1 at t+3 months after the end of the reference period.

Subject to exceptions described below, non-seasonally adjusted data for the general government sector (S.13) is to be reported on a compulsory basis.

Data for the subsectors of general government can be reported on a voluntary basis:

- S.1311 central government
- S.1312 state government
- S.1313 local government
- S.1314 social security funds.

Data for Institutions and bodies of the European Union (S.212) can be transmitted on a voluntary basis for taxes on production and imports (D.2r), taxes on products (D.21r) and other taxes on production (D.29r).

Seasonally and calendar adjusted data can be reported on a voluntary basis, with exception of the following items at S.13 level: total revenue (TR), total expenditure (TE) and net lending (+) / net borrowing (-) (B.9). The latter are to be reported on a compulsory basis with a deadline of t+107 days after the end of the reference period. Member States shall provide metadata on seasonal adjustment comprising a short description of the general characteristics of the seasonal adjustment method, i.e. direct or indirect approach, seasonal adjustment method and associated software, presence of calendar effects, benchmarking to annual data as well as the specific models used. Eurostat shall provide technical help on seasonal adjustment in accordance with Member States requirements.

Subsector data shall be reported as consolidated in items property income (D.4), other current transfers (D.7) and capital transfers (D.9) (and their sub-items; partly consolidated in total expenditure and total revenue - TE and TR) within each subsector but not between subsectors). Sector S.13 data equals the sum of subsector data, except for items D.4, D.7 and D.9 (and their sub-items and aggregations) which shall be consolidated between subsectors.

Data shall be based on direct information available from basic sources, such as for example public accounts or administrative sources, representing, for taxes on production and imports (D.2r), current taxes on income and wealth, etc. (D.5r), capital taxes (D.91r), actual social contributions (D.611 and D.613 combined) as well as social benefits (D.62p), at least 90 % of the amount of the category. Direct information shall be completed by coverage adjustments, if needed, and by conceptual adjustments in order to bring quarterly data in line with ESA 2010 concepts.

The quarterly data and the corresponding annual data reported in table 2 and data reported under Regulation (EC) No 479/2009, shall be consistent with exception of vintage differences at non-coinciding transmission deadlines.

Member States shall provide the Commission (Eurostat) with a description of the sources and methods used to compile the data at the same time as they start to transmit quarterly data according to the timetable provided for by this Regulation. Any revision of the initial description of the sources and methods used to compile the quarterly data shall be provided to the Commission (Eurostat) when the revised data are communicated.

Data transmissions shall be accompanied by a reporting on major events and major revisions.

Code	Transaction	Notes
P.1	Output	
P.11 + P.12 + P.131	Market output, output for own final use and payments for non-market output	
P.2	Intermediate consumption	
<i>B.1g</i>	<i>Value added, gross</i>	<i>voluntary</i>
P.51c	Consumption of fixed capital	
D.1p	Compensation of employees, expenditure	
D.29p	Other taxes on production, expenditure	

D.39r	Other subsidies on production, revenue	to be reported with a positive sign
D.2r	Taxes on production and imports, revenue	<i>can be reported on a voluntary basis for sector S.212</i>
D.21r	Taxes on products, revenue	see D.2r
D.211r	Value added types taxes (VAT), revenue	
D.29r	Other taxes on production, revenue	see D.2r
D.4r	Property income, revenue	
D.41r	Interest, revenue	
D.42r + D.43r + D.44r + D.45r	Other property income, revenue	
D.3p	Subsidies, expenditure	to be reported with a positive sign
D.31p	Subsidies on products, expenditure	to be reported with a positive sign
D.39p	Other subsidies on production, expenditure	to be reported with a positive sign
D.4p	Property income, expenditure	
D.41p	Interest, expenditure	
D.42p + D.43p + D.44p + D.45p	Other property income, expenditure	
D.5r	Current taxes on income, wealth etc., revenue	
<i>D.51r</i>	<i>Taxes on income, revenue</i>	<i>voluntary</i>
<i>D.59r</i>	<i>Other current taxes, revenue</i>	<i>voluntary</i>
D.61r	Net social contributions, revenue	
D.611r	Employers' actual social contributions	
D.613r	Households' actual social contributions	
D.7r	Other current transfers, revenue	
D.5p	Current taxes on income, wealth etc., expenditure	
D.62p	Social benefits	
D.632p	Social transfers in kind — purchased market production, expenditure	
D.62p + D.632p	Social benefits other than social transfers in kind and social transfers in kind — purchased market production, expenditure	
D.7p	Other current transfers, expenditure	
P.3	Final consumption expenditure	
P.31	Individual consumption expenditure	
P.32	Collective consumption expenditure	
D.8	Adjustment for the change in pension entitlements	
B.8g	Saving, gross	

Table 25 — Non-financial accounts of general government — quarterly		
D.9r	Capital transfers, revenue	
D.91r	Capital taxes, revenue	
D.92r + D.99r	Investment grants and other capital transfers, revenue	
D.9p	Capital transfers, expenditure	
D.92p	Investment grants, expenditure	
P.5	Gross capital formation	
P.51g	Gross fixed capital formation	
P.52 + P.53	Changes in inventories and acquisitions less disposals of valuables	
NP	Acquisitions less disposals of non-financial non-produced assets	
P.5 + NP	Gross capital formation and acquisitions less disposals of non-financial non-produced assets	
B.9	Net lending (+)/ net borrowing (—)	seasonally and calendar adjusted data compulsory for S.13 at t+107 days after the end of the reference quarter
TE	Total expenditure	see B.9
TR	Total revenue	see B.9
D.995	<i>Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected</i>	<i>voluntary</i> ; D.995 is to be deducted from D.99r. No amounts for D.995 are to be included under D.9p. D.995 is to be reported with a positive sign.

Table 26 — Balance sheets for non-financial assets — annual			
Data shall be reported at t+24 months after the reference period in current prices (CUP) starting from 1995, 2000 or 2012 as specified; additional breakdowns are optional (o).			
Code	List of variables	S.1	S.11, S.12, S.13, S.14+S.15 Split of S.14 and S.15 optional (o)
		Unit: CUP	
AN.1	Produced non-financial assets	o	o
AN.11+AN12	Fixed assets + inventories	2012	2012
AN.11	Fixed assets	2000	2012
AN.111	Dwellings	1995	1995
AN.112	Other buildings and structures	2000	2012
AN.1121	Buildings other than dwellings	2012	2012
AN.1122	Other structures	2012	2012

AN.1123	Land improvements	o	o
AN.113+ AN.114	Machinery and equipment + Weapons systems	2000	2012
AN.1131	Transport equipment	o	o
AN.1132	ICT equipment	o	o
AN.11321	Computer hardware	o	o
AN.11322	Telecommunications equipment	o	o
AN.1139+AN.114	Other machinery and equipment + weapon systems	o	o
AN.115	Cultivated biological resources	2000	2012
AN.117	Intellectual property products	2000	2012
AN.1171	Research and development	o	o
AN.1172	Mineral exploration and evaluation	o	o
AN.1173	Computer software and databases	o	o
AN.11731	Computer software	o	o
AN.11732	Databases	o	o
AN.1174	Entertainment, literary or artistic originals	o	o
AN.1179	Other intellectual property products	o	o
AN.11+AN.12	Fixed assets + Inventories	2012	2012
AN.12	Inventories	2012	2012
AN.13	Valuables	o	o
AN.2	Non-produced non-financial assets	o	o
AN.21	Natural resources	o	o
AN.211	Land	o	(S.14+S.15): 1995
			S.11, S.12, S.13: o
AN.212	Mineral and energy reserves)	o	o
AN.213 + AN.214	Non-cultivated biological resources and water resources	o	o
AN.215	Other natural resources	o	o
AN.22	Contracts, leases and licences	o	o
AN.23	Purchases less sales of goodwill and marketing assets	o	o

Table 27—Financial accounts and balance sheets of general government — quarterly

Data shall be transmitted in millions of national currency (with reporting precision at least at 1 million of national currency) from reference quarter 1999Q1 for the general government sector and its subsectors.

The reporting deadline for provisional data is t+85 days after the end of the reference quarter. Member States shall retransmit finalised data including any data updates or other revisions at t+3 months. If data transmitted at t+85 days is flagged 'not published' at national level, the data shall not be published at European level.

Table 27—Financial accounts and balance sheets of general government — quarterly

Data is to be reported on a compulsory basis for:

- S.13 general government
- consolidated within and between subsector (S.13C) and non-consolidated (S.13N)
- S.1311 central government – consolidated within the subsector
- S.1312 state government – consolidated within the subsector
- S.1313 local government – consolidated within the subsector
- S.1314 social security funds – consolidated within the subsector.

Transactions and balance sheet items are to be reported on a compulsory basis (subject to exceptions specified in notes below). Other changes in volume (K.3 catastrophic losses + K.4 uncompensated seizures + K.5 other changes in volume n.e.c. + K.6 changes in classification) and nominal holdings gains and losses (K.7) can be reported by instrument on a voluntary basis.

Some counterpart sector information is compulsory – as specified in notes below – while other counterpart sector information can be transmitted on a voluntary basis for the following counterpart sectors:

- S.11 non-financial corporations
- S.12 financial corporations
- S.128 + S.129 insurance corporations and pension funds
- S.14+S.15 households and non-profit institutions serving households
- total economy other than S.13
 - – S.2 rest of the world.

Member States shall provide the Commission (Eurostat) with a description of the sources and methods used to compile the data. Member States shall inform the Commission (Eurostat) of any changes to this initial description when they communicate the revised data. With a view to achieving high-quality statistics, quarterly data for financial transactions and for financial assets and liabilities shall be based as far as possible on information directly available within general government. However, quarterly data on unquoted shares (AF.512) and other equity (AF.519) held by general government units, may be estimated by interpolating and extrapolating information on the respective annual data. The quarterly data and the corresponding annual data reported in accordance with Regulation (EC) No 479/2009 shall be consistent at coinciding transmission deadlines.

Data transmissions shall be accompanied by a reporting on major events and major revisions.

Code/instrument¹⁾	Transactions / balance sheet items / other change in volume / nominal holding gains and losses – for assets and liabilities – for general government and its subsectors	Notes
B.9f / BF.90	Net financial transactions / net financial worth	
(A)F	Financial transactions / total assets or liabilities (balance)	
(A)F.1	Monetary gold and special drawing rights (SDRs)	
(A)F.2	Currency and deposits	
(A)F.21	<i>Currency</i>	<i>voluntary</i>
(A)F.22	<i>Transferable deposits</i>	<i>voluntary</i>
(A)F.29	<i>Other deposits</i>	<i>voluntary</i>
(A)F.3	Debt securities	counterpart sector information compulsory for S.1311 and S.1314 assets vis-à-vis: S.11, S.12, S.128+S.129 and

Table 27—Financial accounts and balance sheets of general government — quarterly

		S.2
(A)F.31	Short-term securities	see (A)F.3
(A)F.32	Long-term securities	see (A)F.3
(A)F.4	Loans	counterpart sector information compulsory for S.1311 and S.1314 assets vis-à-vis S.11, S.128+S.129 and S.14+S.15; S.1311 and S.1314 liabilities vis-à-vis S.128+S.129
(A)F.41	Short-term loans	see (A)F.4
(A)F.42	Long-term loans	see (A)F.4
(A)F.5	Equity and investment fund shares	counterpart sector information compulsory for S.1311 and S.1314 assets vis-à-vis S.11, S.12, S.128+S.129 and S.2
(A)F.51	Equity	
(A)F.511	<i>Listed shares</i>	<i>voluntary</i>
(A)F.512	<i>Unlisted shares</i>	<i>voluntary</i>
(A)F.519	<i>Other equity</i>	<i>voluntary</i>
(A)F.52	Investment fund shares/ units	
(A)F.521	<i>Money market fund shares/ units</i>	<i>voluntary</i>
(A)F.522	<i>Non-money market fund shares/ units</i>	<i>voluntary</i>
(A)F.6	Insurance, pensions and standardised guarantees	
(A)F.61	Non-life insurance technical reserves	
(A)F.62	<i>Life insurance and annuity entitlements</i>	<i>voluntary</i>
(A)F.63 + (A)F.64 + (A)F.65	Pensions entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	
(A)F.63	<i>Pension entitlements</i>	<i>voluntary</i>
(A)F.64	<i>Claims of pension funds on pension managers</i>	<i>voluntary</i>
(A)F.65	<i>Entitlements to non-pension benefits</i>	<i>voluntary</i>
(A)F.66	Provisions for call under standardised guarantees	

Table 27—Financial accounts and balance sheets of general government — quarterly

(A)F.7	Financial derivatives and employee stock options	
(A)F.8	Other accounts receivable / payable	
(A)F.81	<i>Trade credits and advances</i>	<i>voluntary</i>
(A)F.89	<i>Other accounts receivable, excluding trade credits and advances</i>	<i>voluntary</i>

Table 28 — General government gross debt (Maastricht debt)— quarterly

Data shall be transmitted in current prices in millions of national currency (with reporting precision at least at 1 million of national currency) from 2000Q1 at t+3 months after the end of the reference period for the general government sector and its subsectors.

General government sector (S.13) and subsector breakdown (central government S.1311, state government S.1312, local government S.1313 and social security funds S.1314) are to be reported on a compulsory basis, subject to exceptions below.

Sector and subsector breakdowns, which may be reported on a voluntary basis:

- S.13111 budgetary central government,
- S.13112 extra-budgetary central government,
- S.11001 public non-financial corporations,
- S.12001 public financial corporations,
- S.13 + S.11001 + S.12001 public sector.

Subsector data should be consolidated within each subsector but not between subsectors. General government is to be reported as consolidated within and between subsectors.

General government gross debt is to be reported as the level at face value outstanding at end of quarter corresponding to the definition in Regulation (EC) No 479/2009 as amended.

Data reported shall be consistent with data reported under Regulation (EC) No 479/2009, with exception of any vintage differences at non-coinciding transmission deadlines.

Code	Liabilities	Notes
GD	Total = gross debt	
<i>GD XDC</i>	<i>Gross debt denominated in domestic currency</i>	<i>voluntary</i>
<i>GD XI</i>	<i>Gross debt denominated in foreign currency</i>	<i>voluntary</i>
<i>GD S.1</i>	<i>Gross debt held by domestic creditors (S.1)</i>	<i>voluntary</i>
<i>GD S.2</i>	<i>Gross debt held by external creditors (S.2)</i>	<i>voluntary</i>
<i>GD TS</i>	<i>Gross debt with short-term remaining maturity</i>	<i>voluntary</i>
<i>GD LL</i>	<i>Gross debt with long-term remaining maturity</i>	<i>voluntary</i>
AF.2	Currency and deposits	
AF.21	Currency	
AF.22 + AF.29	Deposits	
AF.3	Debt securities	
AF.31	Short-term debt securities	
AF.32	Long-term debt securities	

AF.4	Loans	
AF.41	Short-term loans	
AF.42	Long-term loans	

Table 28A — General government gross debt (Maastricht debt) — structure, annual

Data shall be transmitted in current prices in millions of national currency (with reporting precision at least at 1 million of national currency, exceptions detailed below) for the general government sector and its subsectors. Compulsory data shall be transmitted by t+100 days and t+283 days after the end of the reference period. Voluntary data should be transmitted by t+132 days and by t+283 days after the end of the reference period.

General government sector (S.13) and subsector breakdown (central government S.1311, state government S.1312, local government S.1313 and social security funds S.1314) are to be reported on a voluntary basis, subject to exceptions below.

Compulsory data shall be reported for the previous four reference years. Voluntary and compulsory data may be reported from 1995 onwards.

Counterpart (sub)sector breakdowns:

- S.11 non-financial corporations
- S.12 financial corporations
 - o S.121 central bank – only for selected items indicated below.
 - o S.122 + S.123 deposit-taking corporation other than the central bank and money market funds
 - o S.124 + S.125 + S.126 + S.127 + S.128 + S.129 (S.12P) other financial corporations
- S.1311 central government
- S.1312 state government
- S.1313 local government
- S.1314 social security funds
- S.14+S.15 households and NPISHs
- S.11+S.14+S.15 non-financial corporations, households and NPISHs
- S.2 rest of the world
- S.1 + S.2 total.

Maturity breakdown (original and remaining maturity):

- Total,
- < 1 (incl.) year,
- 1-5 (incl.) years,
- 5-10 (incl.) years,
- 10-30 (excl.) years,
- > 30 (incl.) years,
- > 1 year.

Currency denomination breakdown:

- national currency
- all foreign currencies
- Euro
- US Dollar
- Japan Yen
- Swiss francs
- British pound sterling
- other foreign currencies

Subsector data should be consolidated within each subsector but not between subsectors. General government is to be reported as consolidated within and between subsectors.

General government gross debt (balance sheet data) is to be reported as the level at face value outstanding at end of quarter corresponding to the definition in Regulation (EC) No 479/2009 as amended. General government transactions in Maastricht debt liabilities shall be reported at market value.

Data reported shall be consistent with data reported under Regulation (EC) No 479/2009.

Table 28A — General government gross debt (Maastricht debt) — structure, annual		
Code	Liabilities of general government and subsectors by original maturity and counterpart sector	Notes
<i>GD</i>	<i>Total = gross debt</i>	<p>compulsory for total original maturity:</p> <ul style="list-style-type: none"> - S.1311 vis-à-vis S.1312, S.1313, S.1314; - S.1312 vis-à-vis S.1311, S.1313, S.1314; - S.1313 vis-à-vis S.1311, S.1312, S.1314; - S.1314 vis-à-vis S.1311, S.1312, S.1313; - S.13 vis-à-vis S.1, S.2, S.121, S.122+S.123, S.12P, S.11+S.14+S.15, <p>compulsory for:</p> <ul style="list-style-type: none"> - S.13 vis-à-vis S.1+S.2 for maturities <1 (incl.) year and > 1 year, total.
<i>AF.2</i>	<i>Currency and deposits</i>	
<i>AF.21</i>	<i>Currency</i>	
<i>AF.22</i>	<i>Transferrable deposits</i>	
<i>AF.29</i>	<i>Other deposits</i>	
<i>AF.3</i>	<i>Debt securities</i>	
<i>AF.4</i>	Loans	<p>compulsory for total original maturity:</p> <ul style="list-style-type: none"> - S.13 vis-à-vis S.121.
	Liabilities of general government at variable interest	
<i>GD</i>	Total = gross debt, of which: at variable interest	<p>compulsory for:</p> <p>S.13 for maturity >1 year, <i>no additional voluntary transmission foreseen</i></p>
	Liabilities of central and general government by remaining maturity	
<i>GD</i>	Total = gross debt	compulsory for: S.13 for maturities <1 (incl.) year and 1-5 years (incl.)
<i>GD</i>	Total = gross debt, of which: at variable interest	compulsory for: S.13 for maturities 1-5 years (incl.) and >1 year
	Memo: average remaining maturity of debt	compulsory for S.13, in years and months
	Liabilities of central and general government by currency of denomination	
<i>GD</i>	<i>Total = gross debt</i>	after swaps;

Table 28A — General government gross debt (Maastricht debt) — structure, annual		
		<p>compulsory for:</p> <p>S.13 for debt denominated in</p> <ul style="list-style-type: none"> - national currency, - euro, - foreign currency; <p><i>(voluntary) memo item (not for publication unless explicitly agreed): stock of debt in foreign currency swapped in national currency.</i></p>
	Contingent liabilities of central and general government	
	<i>Guarantees</i>	<p><i>indicative counterpart sector breakdown:</i></p> <p><i>S.1+S.2, S.11, S.12, S.14 + S.15, S.2</i></p>
	Memo items	
	<i>Apparent cost of debt</i>	<i>for S.13 and S.1311, percentage</i>
AF.32	Long-term debt securities, of which: zero-coupon bonds	<p>compulsory for S.13,</p> <p><i>no additional voluntary transmission foreseen.</i></p>
	General government transactions in Maastricht debt liabilities at market value	
F.2+F.3+F.4	Deposits + debt securities + loans	<p>compulsory for S.13 for debt denominated in</p> <ul style="list-style-type: none"> - national currency, - euro, - foreign currency; <p>compulsory for S.13 for maturity >1 year;</p> <p><i>no additional voluntary transmission foreseen</i></p>
F.4	Loans	<p>compulsory for S.13 vis-à-vis S.121,</p> <p><i>no additional voluntary transmission foreseen</i></p>

Table 29 — Accrued-to-date pension entitlements in social insurance⁽¹⁾ — three yearly

Data shall be reported from reference year 2015 onwards at t+24 months after the reference period every three years.

The transmission of data that have not been revised is voluntary.

Relations	Code	Row No	Recording	Core national accounts			Not in the core national accounts	Total pension schemes			
			Pension manager	Non-general government			General government				
				Defined contribution schemes	Defined benefit schemes and other ⁽²⁾ non-defined contribution schemes	Total	Defined contribution schemes	Defined benefit schemes for general government employees ⁽³⁾			Social security pension schemes
			Code	XPC1W	XPB1W	XPCB1W	XPCG	Classified in financial corporations	Classified in general government ⁽⁴⁾	Classified in general government	
			Column number	A	B	C	D	E	F	G	H
			Opening balance sheet								
	XAF63LS	1	Pension entitlements								
			Changes in pension entitlements due to transactions								
Σ 2.1 to 2.4 – 2.5	XD61p	2	Increase in pension entitlements due to social contributions								
	XD6111	2.1	Employer actual social contributions								

	XK7	8	Changes in entitlements due to revaluations ⁽⁷⁾									
	XK5	9	Changes in entitlements due to other changes in volume ⁽⁷⁾									
Closing balance sheet												
1+ Σ 5 to 9	XAF63LE	10	Pension entitlements									
Related indicators												
	XP1	11	Output									

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

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

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

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

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

(6) 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.

(7) A more detailed split of these positions has to be provided for columns G and H based on the model calculations carried out for these schemes.

Legend:



Not applicable



Data which is not in the core accounts