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EUROPEAN SYSTEM
OF
INTEGRATED ECONOMIC ACCOUNTS

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APPENDIX : Treatment of value added tax

ANNEX : Classification, accounts and tables

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APPENDIX

TREATMENT OF THE TAX ON VALUE ADDED

Definition of VAT

1. According to the directives of the Council of the European Economic Community(1): "the tax on value added, calculated on the price of the good or the service at the rate applying to that good or service, is payable on each transaction after deducting the amount of the tax on value added which has been directly levied on the cost of the various components which contribute to the price."

Among the further details given in the Council's directives, the following points should be noted when considering the way in which VAT is to be treated in national accounts:

- the rates of VAT are fixed by each member country independently
 - the member states are free to determine the regulations governing the numerous concessions for services, the rates to be applied to small businesses and other special rates
 - "transactions relating to the activities of production, trade or the provision of services" are subject to VAT irrespectively of whether or not these transactions are carried out for profit
 - the following items, among others, are subject to VAT:
 - a) "the appropriation by a person liable to the tax in his business capacity of a good which he takes for his own private use or gives away free"
 - b) "the use within his business, by person liable to the tax, of a good produced or mined by himself or by some third party on his behalf"(1)
 - in principle, VAT is due at the moment when a good is delivered or a service is provided
 - VAT is not levied on exports, whether to other EEC countries or to the rest of the world
 - imports are subject to the same rates as those applied within the country to similar products. VAT paid on imported products is deductible by purchasers in the same way as VAT on the country's own products.
2. VAT replaces the turnover taxes which operated in EEC countries. In contrast to former systems of turnover taxes, VAT is not a cumulative or cascade tax, in so far as it can be deducted by the purchaser.

(1) Journal officiel des Communautés europeennes - No. 71, 14 April 1967.

The treatment of other taxes linked to production and to imports (excise duties, taxes on entertainment and gambling, stamp duties, registration duties, etc...) is not affected by the introduction of VAT.

3. Whenever they are involved in transactions, all goods are liable to VAT, with the exception of those produced by small businesses which are subject to special regulations. A certain number of services are also liable to VAT. Producers of other services and small businesses not subject to the normal VAT rates cannot benefit from the deduction of VAT paid on their purchases.
4. In the case of a producer subject to the normal system of VAT, the following can be distinguished:
 - a) VAT invoiced by the producer: this is the VAT which the producer calculates at the rate applying to the product sold and which he charges on his invoice to each purchaser
 - b) VAT invoiced to the producer on intermediate inputs: this is the VAT calculated at the rate applying to each product bought and which the producer has paid on all his intermediate inputs; this is subsequently referred to as VAT deductible on intermediate inputs
 - c) VAT invoiced to the producer on purchases of fixed capital goods and of goods put into stock: this is called VAT deductible on purchases of capital goods
 - d) VAT payable by the producer on his current transactions (a-b): this is the difference between the VAT invoiced by the producer and the VAT invoiced to the producer on his intermediate inputs (VAT deductible on intermediate inputs)
 - e) VAT paid by the producer (a-b-c): this is the difference between VAT invoiced by the producer and the VAT invoiced to the producer (VAT deductible on intermediate inputs and on purchases of capital goods)
 - f) VAT levied on products: this is the difference between the VAT invoiced by the producer on each product and the VAT deductible by other producers on the purchases of this same product.

TREATMENT OF VAT IN THE INPUT-OUTPUT TABLE

5. In the table of intermediate transactions at production prices (see 635), the price at which each intermediate input is valued does not include the net taxes⁽¹⁾ paid by the producer on this input: it does not

(1) The expression net taxes is used to mean taxes linked to production and imports, less subsidies.

therefore include VAT. In the case of VAT (the normal system), a zero amount will be recorded in each row, as all VAT on intermediate inputs is deductible by the producer.

6. In the table of intermediate exchanges at ex-works prices (see 636), the price at which each intermediate input is valued includes the net taxes paid by the producer on this input, of which VAT is one.

The problem arises of knowing which type of VAT should be included in the net taxes.

7. A first solution is to include in the ex-works price of each intermediate input the VAT invoiced to the producer on his intermediate inputs (4b).

In the table of primary inputs, the row net taxes on output includes the VAT payable by the producer on his current transactions (4d) - that is, the difference between the VAT invoiced by the producer (4a) and the VAT deductible (4b).

8. Taking account of the fact that producers know the amount of the VAT which they invoice to their purchasers (4a) and the amount of the VAT which is invoiced on their own intermediate inputs and which is deductible (4b), this first solution has the following implications for the table:

- a) the value of the total resources and uses for each branch and for the economy as a whole includes not only the VAT payable (4d) but also the VAT deductible on intermediate inputs (4b), which together are equal to the VAT invoiced by the producer (4a).
- b) the product flows are valued at homogeneous prices, which are independent of the system of rates which are applicable to the purchasers of the products.
- c) the amounts entered in the row net taxes on output correspond to those actually payable by the producers on their current transactions.

9. A second solution is to include in the ex-works price of each intermediate input the VAT invoiced to the producer on his intermediate inputs less the VAT deductible on these inputs (4b).

In the table of primary inputs, the row net taxes on output will show by branch the VAT invoiced by the producer on each product less the VAT deductible by other producers on purchases of this same product, which is equal to the VAT levied on products (4f).

10. Taking account of the fact that the producers do not know the amounts of the VAT which they invoice to their purchasers and which the latter may also deduct, this solution has the following implications for the table:
- a) the values of the total resources and uses for each branch and for the national economy as a whole include the VAT levied on products (4f); they are not increased by the value of the VAT deductible on intermediate inputs.
 - b) the valuation of the product flows is affected by the system of rates applicable to the purchasers of the products.
 - c) the amounts entered for each branch in the row for net taxes on output do not correspond to the amounts actually payable by the producers on their current transactions (4d).
11. It has been agreed that the first solution (see 7) should be adopted in the ESA, at least until the tax on value added is applied generally in all countries of the EEC.

VAT ON EXCHANGES WITHIN ENTERPRISES WHICH BELONG TO SEVERAL BRANCHES

12. The solution just adopted must be applied to exchanges within enterprises belonging to several branches, irrespectively of whether the VAT which is invoiced and deductible in respect of these exchanges has or has not actually been recorded in the accounts of the enterprises.

VAT DEDUCTIBLE ON PURCHASES OF FIXED CAPITAL GOODS

13. The solution adopted has the following implications for the valuation of fixed capital goods:

The producers of fixed capital goods invoice the VAT on their output. Nevertheless, in the input-output table, purchases of fixed capital goods do not appear in the intermediate inputs of the branches which use them, but are included in final uses in the column gross fixed capital formation.

In the input-output table at ex-works prices, VAT deductible on purchases of fixed capital goods is shown as a negative figure at the intersection of the row net taxes on output and the column gross fixed capital formation. The values of gross fixed capital formation and total VAT payable by all producers on their current transactions are corrected by this adjustment.

VAT DEDUCTIBLE ON PURCHASES OF GOODS PUT INTO STOCK

14. A similar problem to that concerning VAT on fixed capital goods also arises for purchases of goods put into stock which appear among final uses in the column change in stocks.

Goods put into stock are valued at a price which includes VAT in so far as this has actually been invoiced.

VAT deductible on purchases of goods put into stock by the users appears as a negative figure at the intersection of the row net taxes on output and the column change in stocks.

VAT ON EXPORTS

15. Exported products are liable to VAT at a zero rate. In order that comparisons can be made for each branch between internal uses and exports valued at the same prices, exports are also valued outside of the table at the prices applied to products appearing among domestic uses, that is at ex-works prices (see 636).

TREATMENT OF VAT IN THE SIMPLIFIED ACCOUNTS FOR THE NATION AND IN THE SECTOR ACCOUNTS

16. Under the normal system of VAT, enterprises have the right to deduct from the tax which is payable on their output not only the VAT which has been levied on the goods and services entering into their intermediate consumption, but also the VAT on their purchases of fixed capital goods and of goods put into stock.

In the institutional accounts are recorded:

- at the level of the production account - and of the goods and services account for the national economy - the value of the output of goods and services after deducting the amount of the VAT deductible on purchases of fixed capital goods and of goods put into stock.
- at the level of the capital account: the value of the gross fixed capital formation and the change in stocks, after deducting the VAT deductible on purchases of fixed capital goods and of goods put into stock.

This method of accounting has the following implications for the simplified accounts for the nation and for the sector accounts:

17. In the simplified accounts for the nation

- the goods and services account (C 0) is balanced because gross fixed capital formation and change in stocks, as well as the output of capital goods, are valued after deducting the VAT deductible on these goods
- the production account (C 1) provides directly, as its balancing item, the Gross Domestic Product at market prices, corrected for the VAT deductible on purchases of fixed capital goods and of goods put into stock
- the capital account (C 5) shows, among uses, gross fixed capital formation and change in stocks, valued after deducting the VAT deductible on these goods.

18. In the sector accounts:

- the production accounts (C 1) for non-financial corporate and quasi-corporate enterprises and for households show the value of the output of goods and services after deducting the VAT deductible on purchases of fixed capital goods and of goods put into stock. The balancing item of this account, namely value added, is therefore corrected in the same way.
- the capital accounts (C 5) for sectors show, among uses, gross fixed capital formation and change in stocks after deducting the VAT deductible on these goods.

CLASSIFICATIONS AND CODIFICATION

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1. Classification and codification of institutional sectors and subsectors

Sectors and sub-sectors	Code
Non-financial corporate and quasi-corporate enterprises	S10 \
Credit institutions	S40 \
Central banking authorities	S41 \
Other monetary institutions	S42 \
Other credit institutions	S43 \
Insurance enterprises	S50 \
General government	S60 \
Central government	S61 \
Local government	S62 \
Social security funds	S63 \
Private non-profit institutions serving households	S70 \
Households	S80 \
Rest. of the world	S90 \
Member countries of the European Communities	S91 \
Institutions of the European Communities	S92 \
Third countries and International Organisations	S93 \

2. CLASSIFICATION OF ECONOMIC ACTIVITIES IN THE EUROPEAN COMMUNITIES
 - VERSION USED FOR THE INPUT-OUTPUT TABLES - (NACE/CLIO)

NACE
 Classes Groups

GOODS		
01		Agricultural products
	011 (1)	- vegetable products of agriculture and gathered in forests
	012 (1)	- wine
	013 (1)	- olive oil, unrefined
	014 (1)	- animal products of agriculture and hunting
	019 (1)	- agricultural products which are exclusively imported
02	020	Forestry products
03	030	Fishing products
11		Coal, lignite and briquettes made from them
	111	- coal and coal briquettes
	112	- lignite and lignite briquettes
12	120	Products of coking of coal
13	130 (2)	Crude oil and natural gas
14	140	Refined petroleum products
15		Nuclear fuels
	151	- ores containing fissionable and fertile substances - fissionable and fertile metals and metal products
16		Electric power, gas, steam, hot water
	161	- electric power
	162	- gas (distributed by pipes)
	163	- steam, hot water, compressed air
17	170	Water (collection, purification, distribution)
21		Ores (other than fertile and fissionable ores)
	211	- iron ore
	212	- non-ferrous metal ores (other than fertile and fissionable ores)
22		Ferrous and non-ferrous metals
	221	- pig iron, crude steel, hot rolled and cold rolled sheets, coated metal sheets (ECSC products)

(1) NACE/GEN does not divide class 01 into groups

(2) In NACE/GEN class 13 is divided into groups 131 to 134.

NACE
Classes Groups

222	- steel tubes
223	- extruded and drawn metal, cold-rolled products, cold-formed steel parts and sections
224	- non ferrous metals
23	Minerals other than metallic and active minerals
231	- building materials and refractory clays
232	- salts of potassium and of natural phosphates
233	- rock-salt, marine salt
239	- other minerals, peat
24	Non-metallic mineral products
241	- structural clay products
242	- cement, lime, plaster
243	- concrete, cement and plaster products
244	- articles made of asbestos (except for articles made of asbestos-cement)
245	- stones and other non-metallic mineral products, crushed, cut or otherwise processed
246	- millstones and other abrasive products
247	- glass and glass ware
248	- ceramic products
25	Chemical products
252	- petrochemical and carbochemical products
253	- other basic chemical products
255	- painters' fillings, paints, varnishes and printing inks
256	- other chemical products, mainly for industrial and agricultural purposes
257	- pharmaceutical products
258	- soaps, synthetic detergents, perfumes, cosmetics and toilet preparations
259	- other chemical products mainly for household and office use
26	260 Man-made fibres
31	Metal products (except machinery and transport equipment)
311	- foundry products
312	- metal products, articles which are forged, stamped or embossed
313	- products of secondary processing of metals
314	- structural metal products
315	- products of boilerworks, reservoirs, tanks
316	- tools and finished metal articles, except electrical equipment
319 ⁽¹⁾	- products of mechanical workshops (in particular soldering, welding, smithery, and rural workshops for the repair of agricultural equipment)
32	Mechanical engineering products
321	- agricultural machinery and tractors

(1) Group 319 exists only in NACE/GEN

NACE
Classes Groups

	322	- machine tools for working metal, tools and equipment for machinery
	323	- textile machinery and accessories, sewing machines
	324	- machinery for the food, chemical and related industries
	325	- mining equipment, machinery and equipment for metallurgy, for civil engineering, for building and handling equipment
	326	- transmission equipment
	327	- machinery for work on wood, paper, leather and footwear, laundering and dry-cleaning equipment
	328	- other machinery and equipment
33	330	Office machinery, data processing machinery
34		Electrical engineering products
	341	- insulated wires and cables
	342	- electric motors, generators, transformers, switches, etc.
	343	- electrical apparatus and appliances for industrial use, batteries and accumulators
	344	- telecommunications equipment, electronic, measuring and recording equipment, electro-medical equipment
	345	- radio and television receiving sets, sound reproducing and recording equipment, gramophone records and pre-recorded magnetic tapes
	346	- electric domestic appliances
	347	- electric lamps, and other electric lighting appliances
	348 (1)	- assembly and installation of electric equipment and apparatus
35		Motor vehicles and parts
	351	- motor vehicles and motor vehicles engines
	352	- bodywork, motor drawn trailers and caravans
	353	- parts and accessories for motor vehicles
36		Other transport equipment
	361	- boats, steamers, warships, tugs, floating platforms and rigs, materials from the breaking up of boats
	362	- locomotives, other railway and tramway rolling-stock, vans and trucks
	363	- cycles, motor-cycles, invalid carriages
	364	- aeroplanes, helicopters, hovercraft, missiles, space vehicles and other aeronautical equipment
	365	- baby carriages and other vehicles
37		Instrumental engineering
	371	- measuring and checking precision instruments and apparatus
	372	- medico-surgical equipment, orthopaedic appliances
	373	- optical instruments and photographic equipment
	374	- clocks and watches

(1) Group 348 exists only in NACE/GEN

NACE
Classes Groups

41/42	(1)	Food, beverages and tobacco products
411		- vegetable and animal oils and fats
412		- meats, meat preparations and preserves, other products from slaughtered animals
413		- dairy products
414		- fruit and vegetable preserves and juices
415		- fish preserves and other sea food for human consumption
416		- cereal meal and flours
417		- food pastes
418		- starch and starch products
419		- bread, rusks, biscuits and cake, pastry products
420		- sugar
421		- cocoa, chocolate and sugar confectionery
422		- animal and poultry foods
423		- other products for human consumption
424	(1)	- ethyl alcohol from fermented materials spirits
425		- champagne, sparkling wines, wine based aperitifs
426		- cider, perry, hydromel
427		- malt, beers, brewers' yeast
428		- mineral waters, soft drinks
429		- tobacco products
43		Textile products
431	(2)	- products of the wool industry
432	(2)	- products of the cotton industry
433	(2)	- products of the silk industry
434	(2)	- products of the flax, hemp and ramie industries
435	(2)	- products of the jute industry
436	(2)	- products of the hosiery trade
437	(2)	- bleaching, dyeing, pressing, dressing and other finishing processes
438		- carpets, rugs, mats, linoleum and other floor coverings, oilcloth
439		- other textile products
44		Leathers and skins
441		- leathers, skins, hides tanned or otherwise processed
442		- leather goods
45		Clothing and footwear
451	(3)	- footwear, slippers made wholly or partly of leather
452	(3)	- hand-made footwear

(1) Unrefined olive oil is included in group 013; other wines produced from grapes, whether own production or purchased from others, are included in group 012.

(2) Groups 431, 432, 433, 434, 435, 437 of NACE/GEN can be regrouped into two groups : 431* (processed textile fibres, products of spinning, thread-making, balling) and 432* (velvet materials) which classes products according to their stage of manufacture.

(3) Groups 451 and 452 of NACE/GEN appear in NACE/CLIO as the single group 451* footwear, slippers made wholly or partly of leather.

NACE
Classes Groups

Classes	Groups	
	453 ⁽¹⁾	- ready made clothes and clothing accessories
	454 ⁽¹⁾	- outerwear, underclothing and hats made to measure
	455	- household linen, bedding, curtains, wall, coverings and awnings, sails, flags, bags, etc
	456	- articles of fur
46		Timber, wood products and furniture
	461	- sawn, planed, seasoned, steamed wood
	462	- veneered and ply wood, fibre board and particle board, improved wood
	463	- builders' carpentry joinery, parquet flooring
	464	- wooden crates and boxes, wooden containers, wooden cooperage products
	465	- wooden articles (other than furniture), woodflour and wood fibre
	466	- articles of cork, straw, basket ware (other than furniture), brooms, brushes
	467	- furniture of wood and cane, mattresses
47		Paper, paper and printing products
	471	- wood pulp, paper, board
	472	- products of pulp, paper and board
	473	- products of printing
	474	- products of publishing
48		Rubber and plastic products
	481	- rubber products
	482	- re-treaded tyres
	483	- plastic products
49		Other manufacturing products
	491	- jewellery, goldsmiths' and silversmiths' products, diamonds coins, medals
	492	- musical instruments
	493	- products for printing and developing cinematographic and photographic films
	494	- games, toys, sports goods
	495	- pens, stamps, seals, other products n.e.c.
50		Buildings and civil engineering works
	500 ⁽²⁾	- general building and civil engineering work, demolition
	501	- buildings (general work, work involving roofing, chimneys and ovens, damp and draught proofing, resurfacing and maintenance of exteriors, scaffolding, carpentry, demolition)
	502	- civil engineering works: construction work on land and rivers and at sea, urban thoroughfares, roads, aerodromes, irrigation works, drainage, water supply, emptying used waters, other civil engineering work

(1) Groups 453 and 454 of NACE/GEN appear in NACE/CLIO as group 453* (articles of clothing and clothing accessories).

(2) Group 500 is not separate in NACE/CLIO, being included in NACE/CLIO groups 501-504.

NACE
Classes Groups

503		- installations (pipes and main services, heating and ventilation, thermal insulation and insulation for noise and vibration, electricity, erection of aerials, lightning conductors, telephones, etc.)
504		- fitting-out and finishing work (plastering, joinery, painting, glazing, fitting wall and floor coverings, etc.)
		SERVICES
61	610 ⁽¹⁾	Wholesale trade services
62	620 ⁽¹⁾	Recovery services
63	630 ⁽¹⁾	Services of commercial intermediaries
64/65	640 ⁽¹⁾	Retail trade services
66	660 ⁽¹⁾	Lodging and catering services
67	671	Repair services
	671 ⁽²⁾	- repair of motor vehicles and bicycles
	672 ⁽²⁾	- repair of footwear and leather articles
	673 ⁽²⁾	- repair of electrical household goods
	674 ⁽²⁾	- repair of watches and clocks, jewellery
	675 ⁽²⁾	- general repairs and repair work n.e.c.
71	710	Railway transport services
72		Other land-transport services
	721	- transport services of city underground and overground railways, tramways, omnibus and regular motor coach services
	722	- road transport services for passengers
	723	- road transport services for merchandise
	724	- services of transport by pipelines
	725	- land-borne transport services n.e.c. (rack railways, cable cars, chair-lifts)
73	730	Inland navigation services
74		Maritime transport and coastal services
	741	- maritime transport services
	742	- coastal transport services
75	750	Air transport services
76		Services of activities associated with transport
	761	- services associated with land transport other than railways
	762	- services associated with inland navigation
	763	- services associated with maritime and coastal transport
	764	- services associated with air transport

(1) In NACE/GEN classes 61-66 are broken down into groups.

(2) In NACE/CLIO, groups 672-675 are included in group 672*: repair of footwear, leather articles, electrical household goods, watches, clocks, jewelry, etc.

NACE
Classes Groups

77		Services of travel agencies, transport intermediaries, warehouse and storage services
	771	- services of travel agencies
	772	- services of transport intermediaries
	773	- warehouse and storage services
79	790	Communication services
81		Banking and finance services
	811	- services of central banking authorities
	812	- services of other monetary institutions
	813	- services of other credit institutions
82	820 ⁽¹⁾	Insurance services (except for compulsory social security schemes)
83	830 ⁽¹⁾	Auxiliaries in finance, insurance and real estate, services provided to enterprises
84	840 ⁽¹⁾	Services of renting of movable goods without permanent staff
85	850	Services of renting of own immovable fixed capital goods
91	91 A	Services of general administration, national defence and compulsory social security
92		Health service and administration of cemeteries:
	92 A	Non-market services of general <i>government</i>
	92 C	Market services
93		Teaching services:
	93 A	Non-market services of general <i>government</i>
	93 B	Non-market services of private non-profit institutions
	93 C	Market services
94		Research and development services:
	94 A	Non-market services of general <i>government</i>
	94 B	Non-market services of private non-profit institutions
	94 C	Market services
95		Health and veterinary services:
	95 A	Non-market services of general <i>government</i>
	95 B	Non-market services of private non-profit institutions
	95 C	Market services
96		Other community services:
	96 A	Non-market services of general <i>government</i>
	96 B	Non-market services of private non-profit institutions
	96 C	Market services

(1) In NACE/GEN classes 82, 83 and 84 are broken down into groups.

NACE
Classes Groups

97		Recreational and cultural services:
	97 A	Non-market services of general government
	97 B	Non-market services of private non-profit institutions
	97 C	Market services
98	98 C	Personal services
99	990	Domestic services

3. Classification and codification of the accounts and the balancing items

Code	Account	Balancing items	Code
<u>I. Domestic Accounts</u>			
C 0	Goods and services account	- (account balanced by definition)	-
C 1	Production account	Value added at market prices	
		- gross	N 1
		- net	N 11
C 2	Generation of income account	Operating surplus	
		- gross	N 2
		- net	N 12
C 3	Distribution of income account	Disposable income	
		- gross	N 3
		- net	N 13
C 4	Use of income account	Saving	
		- gross	N 4
		- net	N 14
C 5	Capital account	Net lending or net borrowing	N 5
C 6	Financial account	Net change in financial assets and liabilities	N 6
<u>II. Rest of the World Accounts</u>			
C 7	Current transactions account	Balance of current transactions with the rest of the world	N 7
C 5	Capital account	Net lending or net borrowing of the nation	N 5
C 6	Financial account	Net change in financial assets and liabilities towards the rest of the world	N 6

4. Classification and codification of **transactions** in goods and services

Transactions	Code
Output of goods and services	P10
Output of goods	P11
Output of market services other than the imputed output of bank services	P12
Imputed output of bank services	P13
Output of non-market services	P14
Intermediate consumption	P20
Final consumption	P30
Final consumption of resident units on the economic territory	P31
Final consumption of resident households in the rest of the world	P32
Final consumption of non-resident households on the economic territory	P33
Final national consumption (P31 + P32)	P3A
Final consumption on the economic territory (P31 + P33)	P3B
Gross capital formation	P40
Gross fixed capital formation	P41
Change in stocks	P42
Exports of goods and services	P50
Exports of goods	P51
Exports of services	P52
Imports of goods and services	P60
Imports of goods	P61
Imports of services	P62
Net purchases of land and intangible assets	P70
Net purchases of land	F71
Net purchases of intangible assets	P72

5. Classification and codification of distributive transactions

Transactions.	Code
Distributive transactions linked to the process of production	
Compensation of employees	R 10
Taxes linked to production and imports	R 20
Taxes linked to production	R 21
Taxes linked to imports	R 29
Subsidies	R 30
Other transactions involving the distribution of income	
Property and entrepreneurial income	R 40
Actual interest	R 41
Imputed interest on insurance technical reserves	R 42
Income from land and intangible assets	R 43
Dividends and other income distributed by corporate enterprises	R 44
Withdrawals from the entrepreneurial income of quasi-corporate enterprises	R 45
Accident insurance transactions	R 50
Net accident insurance premiums	R 51
Accident insurance claims	R 52
Unrequited current transfers n.e.c.	R 60
Current taxes on income and wealth	R 61
Actual social welfare contributions	R 62
Employers' actual social welfare contributions	R 621
Employees' social welfare contributions	R 622
Social welfare contributions by self-employed and non-employed persons	R 623
Imputed social welfare contributions	R 63
Social welfare benefits	R 64
Social welfare benefits linked to actual contributions	R 641
Social welfare benefits corresponding to imputed contributions	R 642
Other social welfare benefits	R 643
Current transfers within general government	R 65
Current transfers to private non-profit institutions	R 66
Current international co-operation	R 67
Private international transfers	R 68
Miscellaneous current transfers	R 69

5. Classification and codification of distributive transactions (cont'd)

Transactions involving the distribution of capital

Capital transfers

R 70

Investment grants

R 71

Capital taxes

R 72

Other capital transfers

R 79

6. Classification and codification of financial transactions

Items	Code
Financial gold	F 00
Special drawing rights (SDRs)	F 10
Assets consisting of special drawing rights (SDRs)	F 11
Counterpart of the net allocation of SDRs	F 12
Currency and transferable sight deposits	F 20
Currency and transferable sight deposits, in national currency	F 21
Currency and transferable sight deposits, in foreign currency	F 22
Net position in the IMF	F 23
Other deposits	F 30
Other deposits in national currency	F 31
Time deposits in national currency	F 311
Sight savings deposits in national currency ..	F 312
Time savings deposits in national currency ...	F 313
Other deposits in foreign currency	F 32
Bills and short term bonds	F 40
Long term bonds	F 50
Shares and other equities	F 60
Shares	F 61
Other equities	F 62
Short term loans	F 70
Short term trade credit	F 71
Accounts receivable and payable	F 72
Other short term loans	F 79
Medium and long term loans	F 80
Medium and long term trade credit	F 81
Other medium and long term loans	F 89
Insurance technical reserves	F 90
Actuarial reserves against outstanding risks and liabilities towards policy holders for profit sharing	F 91
Change in the actuarial reserves for pensions (1)	F 911
Pre-payments of premiums and reserves against unsettled claims	F 92

(1) Adjustment flow appearing only in the use of income account in the current transactions account of the rest of the world (see 4118).

6. Classification and codification of financial transactions (continued)

SPECIAL CLASSIFICATION

Gross official reserves of the monetary authorities (and corresponding liabilities)	L 10	
Monetary gold		L 11
Assets consisting of special drawing rights (SDRs)		L 12
Net position in the IMF		L 13
Other sight and short term assets		L 14
Medium and long term assets		L 15
Financial assets and liabilities vis-à-vis the rest of the world, except the official reserves	L 20	
Financial gold other than monetary gold		L 21
Sight and short term assets		L 22
Medium and long term assets		L 23
<u>For reference</u>		
Forward counterpart of swap transactions	L 30	
with resident units		L 31
with non-resident units		L 32
Assets of the IMF in national currency (as a result of drawings recorded in the General Account)	L 40	

7. CLASSIFICATION AND CODIFICATION OF THE PURPOSES OF THE FINAL CONSUMPTION OF HOUSEHOLDS
(1) (2)

1 Food, beverages and tobacco

11 Food

- 111 Bread and cereals
- 112 Meat
- 113 Fish
- 114 Milk, cheese and eggs
- 115 Oils and fats
- 116 Fruits and vegetables other than potatoes and similar tubers
- 117 Potatoes, manioc and other tubers
- 118 Sugar
- 119 Coffee, tea, cocoa
- 1110 Other foods, including preserves and confectionery

12 Non-alcoholic beverages

13 Alcoholic beverages

14 Tobacco

2 Clothing and footwear

21 Clothing other than footwear, including repairs

- 211 Clothing other than footwear
- 212 Repairs to clothing other than footwear

22 Footwear, including repairs

- 221 Footwear
- 222 Repairs to footwear

3 Gross rent, fuel and power

31 Gross rent and water charges

- 311 Gross rent
- 312 Water charges

32 Fuel and power

- 321 Electricity
- 322 Gas
- 323 Liquid fuels
- 324 Other fuels

(1) This list is the same as the classification of household goods and services in table 6-1 of the SNA (System of National Accounts) - United Nations, New York 1970.

(2) The products NIMEXE covered by each object of the final consumption of households are enumerated in the special document of the NACE/GLIO.

- 4 Furniture, furnishings, and household equipment and operation
 - 41 Furniture, fixtures, carpets, other floor coverings and repairs
 - 411 Furniture, fixtures, carpets, other floor coverings
 - 412 Repairs to furniture, fixtures, carpets, other floor coverings
 - 42 Household textiles, other furnishings and repairs
 - 421 Household textiles and other furnishings
 - 422 Repairs to household textiles and other furnishings
 - 43 Heating and cooking appliances, refrigerators, washing machines and similar major household appliances, including fittings and repairs
 - 431 Heating and cooking appliances, refrigerators, washing machines and similar major household appliances, including fittings
 - 432 Repairs to heating and cooking appliances, refrigerators, washing machines and similar major household appliances
 - 44 Glassware, tableware and ~~household utensils~~ household utensils including repairs
 - 441 Glassware, tableware and household utensils
 - 442 Repairs of glassware, tableware and household utensils
 - 45 Household operation except domestic services
 - 451 Non-durable household goods
 - 452 Household services excluding domestic services
 - 46 Domestic services
- 5 Medical care and health expenses
 - 51 Medical and pharmaceutical products
 - 52 Therapeutic appliances and equipment
 - 53 Services of physicians, nurses and related practitioners
 - 54 Hospital care and the like
 - 55 Service charges on accident and health insurance
- 6 Transport and communication
 - 61 Personal transport equipment
 - 62 Operation of personal transport equipment
 - 621 Tires and tubes, parts and accessories; and repair charges
 - 622 Gasoline, oils and greases
 - 623 Other expenditure
 - 63 Purchased transport
 - 64 Communication

- 7 Recreation, entertainment, education and cultural services
 - 71 Equipment and accessories, including repairs
 - 711 Wireless and television sets and gramophones
 - 712 Photographic equipment, musical instruments, boats and other major durables
 - 713 Other recreational goods
 - 714 Parts and accessories for, and repairs to, recreational goods
 - 72 Entertainment, recreational and cultural services, excluding hotels, restaurants and cafés
 - 73 Books, newspapers and magazines
 - 74 Education

- 8 Miscellaneous goods and services
 - 81 Personal care and effects
 - 811 Services of barber and beauty shops, etc.
 - 812 Goods for personal care
 - 82 Goods n.e.c.
 - 821 Jewellery, watches, rings and precious stones
 - 822 Other personal goods
 - 823 Writing and drawing equipment and supplies
 - 83 Expenditure in restaurants, cafés and hotels
 - 831 Expenditure in restaurants and cafés
 - 832 Expenditure for hotels and similar lodging services
 - 84 Packaged tours
 - 85 Financial services, n.e.c.
 - 86 Services, n.e.c.

8. CLASSIFICATION AND CODIFICATION OF THE PURPOSES OF GOVERNMENT (1)

1. EXPENDITURE OF GENERAL PUBLIC SERVICES

1.1. General administration.

- Organs of government: organs of government include the legislative bodies and chief executive organs of all levels of government, their staff and library, research and other facilities and personnel; they include also the court of accounts and similar organizations, permanent and ad hoc commission and similar agencies acting on behalf of these bodies
- Financial affairs and fiscal administration: financial affairs and fiscal administration consist of such tasks as collecting taxes, raising public money, managing the public debt and controlling the disbursement of public funds. The typical agencies concerned are the treasury or ministry of finance, the budget office and the internal revenue and customs authorities
- Offices serving a government as a whole such as planning services, statistical offices and personnel administration
- General services such as printing, such as purchasing and operation of government buildings or of central motor vehicle pools, the provision of repair and maintenance services
- Other aspects of general administration not included elsewhere.

1.2. External affairs

- Services charged primarily with the formulation and execution of foreign policy and the handling of foreign relations
 - Outlays on foreign economic aid
 - Contributions to international bodies other than military alliances and organizations
- Covers chiefly:
- Expenditure of all agencies located abroad except military units
 - Outlays on broadcasting services and other means of information directed to foreign countries
 - Outlays on libraries and other cultural activities conducted abroad
 - Grants and loans in kind or cash ^{for} economic aid to foreign countries
 - Outlays on technical assistance and the administration of foreign economic aid
 - All contributions in cash or kind to international civilian organizations and programmes

(1) This list is identical with table 6.3 "Classification of the purposes of government" of the SNA (System of National Accounts) - United Nations, New York, 1968. The ESA uses this classification to break down the expenditure of the general government sector (see table 13). When an organ or agency is named in the description of a purpose, this should be understood as meaning:
- the expenditure of that organ or agency, if it is part of the general government sector
- the public expenditure on behalf of that organ or agency, if it is not part of the general government sector.

1.3. Public order and safety

- Administration and research connected with the maintenance of internal order
- Fire protection
- Law court, police, prisons and other places of detention and correction. Covers all outlays on law courts and judicial system, including general legal tribunals and related organizations in charge of personnes en liberté provisoire ou surveillée and the registration of legal titles to property. Covers also the transfer payments for legal aid to households and private non-profit institutions; expenditure on police activities including traffic control, expenditure for the operation, upkeep and new construction of prisons and other places of detention and correction, such as criminal asylums, reformatories and reform schools.

1.4. General research (1)

- Institutions and organizations engaged in basic and general research
- Promotion of such research and general scientific knowledge and endeavours
- Covers all expenditures on and grants for basic and general research and scientific endeavours in the biological, physical or social sciences which are not linked to the provision or promotion of any particular kind service or activity

(1) In addition table 13 furnishes data of total outlays on all the research and scientific endeavours i.e., on the activities, services and promotional schemes of this type included under other categories of the classification as well as in category 1.4.

2. EXPENDITURE FOR DEFENCE

- Central administration and outlays on research in connexion with activities carried on for defence purposes
- Expenditure on national, military and civil defence
- Foreign military aid and contributions to international military organizations and alliances
- Covers all expenditure, whether by defence or other departments, on recruiting, training, equipping, moving, feeding, clothing and housing members of the armed forces, and on medical care and other services for them
- Also included are outlays on military construction and equipment, inspection, transport and storage; capital expenditure for the provision of quarters to families of military personnel; outlays on military schools; expenditure for purposes of strengthening the public services to meet war-time emergencies, training civil defence personnel and acquiring materials and equipment for these purposes.

3. EXPENDITURE FOR EDUCATION

3.1. General administration, regulation and research

- Administration of ministries or central departments of education
- General regulation and promotion of school systems, institutions of higher learning and adult and other educational activities
- Expenditure on research into objectives, organizations, administration and methodology of all types of education.

3.2. Schools, universities and other educational facilities

- Provision, management, inspection and support of primary and secondary schools, colleges and universities, technical training institutions, schools for the deaf, blind and dumb of a non custodial character and adult education facilities
- Scholarships and loans and similar grants to individuals for educational and training purposes.

3.3. Subsidiary services

- Transportation of school children
- School meals
- Medical and dental services furnished in schools
- Other auxiliary services designed to promote and facilitate school attendance.

4. EXPENDITURE FOR HEALTH

4.1. General administration, regulation and research

- Ministries of health and similar government departments;
- Regulation of standards in respect of hospitals, medical and dental clinics, doctors, dentists, nurses and mid-wives, health and sanitation
- Administration of national health schemes and medical insurance schemes
- Expenditure on, and grants for medical, dental and health research
- Registration of information on vital events
- Collection of statistics on infectious diseases and the like

4.2. Hospitals and clinics

- Hospitals and similar institutions including insane asylums and care of mentally defective
- Expenditure on medical and dental clinics and similar centres;
- Outlays in respect of hospital and clinical care of national health and medical insurance schemes

4.3. Individual health services

- Medical, dental and mid-wifery services except in hospitals and clinics
- Provision of drugs and appliances
- Immunization, vaccination and similar field programmes
- Outlays in respect of the services of individual doctors, dentists etc and drugs and appliances of national health and medical insurance schemes

5. SOCIAL SECURITY AND WELFARE

5.1. Social security and assistance

- Administration of payments and funds for unemployment benefits, old-age pensions, accident, injury, sickness and other benefits to compensate for loss of income
- Family, guardians' and widows' allowances; public relief, war veterans' benefits and the like

5.2. Welfare services

- Child welfare services and institutions
- Homes for, and care of the aged, disabled, blind etc.
- Family welfare agencies and services
- Other special welfare institutions and organizations.

6. HOUSING AND COMMUNITY AMENITIES

6.1. Housing

- Administration, regulation of standards, and promotion of activities and facilities in respect of housing
- Research, subsidies and capital expenditure in connexion with housing
- Expenditure for provision, assistance or support of housing
- Related slum clearance activities
- Management expenses of government departments engaged in mortgage financing of residential buildings, the liabilities of which are solely to the government

6.2. Community development

- Agencies engaged in town and country planning and the promotion and assistance of these activities
- Administration, promotion and subsidizing of urban and rural renewal and community facilities
- Research in connexion with community development

6.3. Sanitary services

- Facilities and services in respect of the collection and disposal of garbage and refuse, sewerage and operation of drainage systems, street cleaning and other sanitary services
- Regulations in respect of smoke, disinfection, disposal of refuse, etc.
- Public baths and comfort stations
- Other sanitary activities not elsewhere classified.

7. OTHER COMMUNITY AND SOCIAL SERVICES

7.1. Recreational and related cultural services

- Provision and upkeep of facilities such as parks, playgrounds, athletic ~~fields~~ fields, beaches, swimming pools, camps, hostels and other lodging places which are not operated on a commercial basis
- Botanical and zoological gardens
- Libraries, museums and like institutions
- Theatres, orchestras and art groups
- Support payments to non-profit institutions engaged in recreational and cultural services.

7.2. Religion and services n.e.c.

- Expenditure for religious purposes and contributions to religious organizations
- Contributions to fraternal civic, youth and social organizations.

8. ECONOMIC SERVICES

8.1. General administration, regulation and research

- Ministries and central departments concerned with the general administration of economic, commercial and labour affairs
- General regulation and registration of businesses
- Technological, engineering
- Market and similar research not allocable to specific kinds of industry
Included are price and wage control agencies; arbitration boards; labour conciliation services; employment exchanges, factory inspection and the regulation of working conditions; agencies charged with regulating weights and measures; and general meteorological and map-making services
- Expenditures on regulation, promotion and research linked to specific kinds of industry are classified in the pertinent category below.

8.2. Agriculture, forestry, fishing and hunting

- Advisory services
- Conservation, assistance and investment for the development and effective use of the soil, forests, livestock, fishing resources and wild-life of a country. Includes outlays in respect of veterinary services and agricultural extension services; irrigation and drainage of lands; reclamation of waste lands and land settlement; reforestation, forest fire prevention propagation and protection of fish and wild-life
- Subsidies to farmers and agricultural price support schemes which are not organized and operated as public enterprises

8.3. Mining, manufacturing and construction

- Promotion, regulation, research, investment grants, subsidies and other assistance in connexion with the development and extraction of coal, petroleum and other natural resources
- Manufacturing
- The building and construction industry
- Included are geological and prospecting surveys

8.4. Electricity, gas, steam and water

- Promotion, regulation, research, investment grants, subsidies and other assistance in connexion with the production, transmission and distribution of electricity, gas, steam, heat and power; and the conservation, collection, purification and distribution of water

8.5. Roads

- Administration, research, investment and other outlays in respect of the promotion, provision, upkeep and lighting of highways, roads, bridges and tunnels, car parks, etc. (Bridges, tunnels, car parks and highways for which tolls are charged will be excluded.)

8.6. Inland and coastal waterways

- Administration, research, investment and other outlays for promoting, providing for, and maintaining facilities for navigation on inland and coastal waters; and the regulation of the use of these facilities. Includes expenditure for dredging of canals, rivers and lakes; lighthouse operation buoys and other navigational aids; construction of new canals; construction, maintenance and operation of dock, harbour and port facilities; and for coastal protection. (Excluded are facilities such as canals, harbours and ports which are organized and operated so that they may be considered public enterprises). Investments, other grants and assistance to these facilities are however included.

8.7. Other transportation and communication

- Promotion, regulation, research, investment grants, subsidies and other assistance in respect of railways, road transport, water transport, air transport and communication.

8.8. Other economic services

- Promotion, regulation, research, investment grants, subsidies and other assistance in respect of commerce, including storage and warehousing, and other economic activities, n.e.c.; Includes multi-purpose flood-control, irrigation, electric-power and navigation projects.

9. OTHER PURPOSES

9.1. Public-debt transactions

9.2. Transfers of a general character to other government organs (1)

9.3. Outlays in connexion with disasters and other calamities.

9.4. Outlays n.e.c.

(1) This category is provided for cases where table 13 is completed for a government sub-sector.

SIMPLIFIED ACCOUNTS FOR THE NATION
NATIONAL ECONOMY

T 1

U S E S (*)	R E S O U R C E S (*)
Code	Code
GOODS AND SERVICES ACCOUNT (C 0)	
P 20 Intermediate consumption P 38 Final consumption on the economic territory P 41 Gross fixed capital formation P 42 Change in stocks P 50 Exports of goods and services <div style="text-align: right;">Total</div>	P 10 Output of goods and services P 60 Imports of goods and services R 29 Taxes linked to imports <div style="text-align: right;">Total</div>
PRODUCTION ACCOUNT (C 1)	
P 20 Intermediate consumption N 1 <u>Gross value added at market prices</u> A 1 Consumption of fixed capital N 11 Net value added at market prices <div style="text-align: right;">Total</div>	P 10 Output of goods and services R 29 Taxes linked to imports <div style="text-align: right;">Total</div>
GENERATION OF INCOME ACCOUNT (C 2)	
R 10 Compensation of employees - to resident employees - to non-resident employees R 20 Taxes linked to production and imports - to general government - to the rest of the world N 2 <u>Gross operating surplus of the economy</u> A 1 Consumption of fixed capital N 12 Net operating surplus of the economy <div style="text-align: right;">Total</div>	N 1 Gross value added at market prices R 30 Subsidies - from general government - from the rest of the world <div style="text-align: right;">Total</div>
DISTRIBUTION OF INCOME ACCOUNT (C 3)	
R 30 Subsidies R 40 Property and entrepreneurial income paid to the rest of the world R 50 Accident insurance transactions with the rest of the world R 60 Unrequited current transfers n.e.c. to the rest of the world N 3 <u>Gross national disposable income</u> A 1 Consumption of fixed capital N 13 Net national disposable income <div style="text-align: right;">Total</div>	N 2 Gross operating surplus of the economy R 10 Compensation of employees - from resident employers - from the rest of the world R 20 Taxes linked to production and imports R 40 Property and entrepreneurial income received from the rest of the world R 50 Accident insurance transactions with the rest of the world R 60 Unrequited current transfers n.e.c. from the rest of the world <div style="text-align: right;">Total</div>

(*) In the Goods and Services Account (C 0) the terms "use" and "resource" relate to the physical movements of goods and services and are employed in the converse sense from that employed in accounts C 1 to C 5 where the transactions relate to monetary movements.

SIMPLIFIED ACCOUNTS FOR THE NATION (continued)

NATIONAL ECONOMY

T 1

U S E S		R E S O U R C E S	
Code		Code	
USE OF INCOME ACCOUNT (C 4)			
P 3A	Final national consumption	N 3	Gross national disposable income
F 911	Change in the actuarial reserves for pensions of non-residents with resident institutions	F 911	Change in the actuarial reserves for pensions of residents with non-resident institutions
N 4	<u>Gross national saving</u>		
A 1	Consumption of fixed capital		
N 14	Net national saving		
	Total		Total
CAPITAL ACCOUNT (C 5)			
P 41	Gross fixed capital formation	N 4	Gross national saving
P 42	Change in stocks	R 70	Capital transfers from the rest of the world
P 70	Net purchases of land and intangible assets		
R 70	Capital transfers to the rest of the world		
N 5	<u>Net lending (+) or net borrowing (-) of the nation</u>		
	Total		Total
FINANCIAL ACCOUNT (C 6)			
Variations in assets			Variations in liabilities
	F 20	Currency and transferable sight deposits	
	F 30	Other deposits	
	F 90	Insurance technical reserves	
	F 40	Bills and short term bonds	
	F 50	Long term bonds	
	F 60	Shares and other equities	
	F 00	Financial gold	
	F 10	Special drawing rights (SDRs)	
	F 70	Short term loans	
	F 80	Medium and long term loans	
		Total	
	N 6	<u>Net change in financial assets and liabilities towards the rest of the world</u>	

Adjustment between the balance of the capital account (N 5) and the balance of the financial account (N 6)

SIMPLIFIED ACCOUNTS FOR THE NATION
REST OF THE WORLD

T 1

U S E S		R E S O U R C E S	
Code		Code	
CURRENT TRANSACTIONS ACCOUNT (C 7)			
P 50	Exports of goods and services to the rest of the world	P 60	Imports of goods and services from the rest of the world
P 33	Final consumption of non resident households on the economic territory	P 32	Final consumption of resident households in the rest of the world
R 10	Compensation of resident employees by non-resident employers	R 10	Compensation of non-resident employees by resident employers
R 30	Subsidies from the rest of the world	R 20	Taxes linked to production and imports paid to the rest of the world
R 40	Property and entrepreneurial income received from the rest of the world	R 40	Property and entrepreneurial income paid to the rest of the world
R 50	Accident insurance transactions with the rest of the world	R 50	Accident insurance transactions with the rest of the world
R 60	Unrequited current transfers n.e.c. from the rest of the world	R 60	Unrequited current transfers n.e.c. to the rest of the world
F 911	Change in actuarial reserves for pensions of residents with non-resident institutions	F 911	Change in the actuarial reserves for pensions of non-residents with resident institutions
		N 7	<u>Balance of current transactions with the rest of the world</u>
	Total		Total
CAPITAL ACCOUNT (C 5)			
N 7	Balance of current transactions with the rest of the world	R 70	Capital transfers to the rest of the world
P 70	Net purchases of land and intangible assets	N 5	<u>Net lending (+) or net borrowing (-) of the nation</u>
R 70	Capital transfers from the rest of the world		
	Total		Total

SIMPLIFIED ACCOUNTS FOR THE NATION (continued)

REST OF THE WORLD

T 1

Variations in assets	FINANCIAL ACCOUNT (C 6)	Variations in liabilities
	F 20 Currency and transferable sight deposits	
	F 30 Other deposits	
	F 90 Insurance technical reserves and liabilities	
	F 40 Bills and short term bonds	
	F 50 Long term bonds	
	F 60 Shares and other equities	
	F 00 Financial gold	
	F 10 Special drawing rights (SDRs)	
	F 70 Short term loans	
	F 80 Medium and long term loans	
	Total	
	N 6 <u>Net change in financial assets and liabilities with the rest of the world</u>	

	Adjustment between the balance of the capital account (N 5) and the balance of the financial account (N 6)	
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GENERAL TABLE OF TRANSACTIONS

S 10 Non-financial corporate and quasi-corporate enterprises
 S 80 Households
 S 40 Credit institutions
 S 50 Insurance enterprises

S 60 General government
 S 70 Private non-profit institutions serving households
 S 90 Rest of the world

T 2

SECTORS		USES								RESOURCES								Cod	
		Account	S 10	S 80	S 40	S 50	S 60	S 70	S 90	Total	Account	S 10	S 80	S 40	S 50	S 60	S 70		S 90
1. Transactions in goods and services																			
P 10	Output of goods and services.....	-	-	-	-	-	-	-	-	-	C 1	X	X	X	X	X	-	X	P 10
P 11	Output of goods.....	-	-	-	-	-	-	-	-	-	C 1	(X)	(X)	(X)	(X)	(X)	-	(X)	P 11
P 12	Output of market services other than the imputed output of bank services.....	-	-	-	-	-	-	-	-	-	C 1	(X)	(X)	(X)	(X)	(X)	-	(X)	P 12
P 13	Imputed output of bank services	-	-	-	-	-	-	-	-	-	C 1	-	(X)	-	-	-	-	(X)	P 13
P 14	Output of non-market services	-	-	-	-	-	-	-	-	-	C 1	-	(X)	-	-	(X)	-	(X)	P 14
P 20	Intermediate consumption.....	C 1	X	X	X	X	X	X	X	X ¹⁾	-	-	-	-	-	-	-	-	P 20
P 3A	Final national consumption (P 31 + P 32).....	C 4	-	X	-	-	X	X	-	X	C 7	-	-	-	-	-	X	X	P 3A
P 31	Final consumption of resident units on the economic territory.....	-	-	(X)	-	-	(X)	(X)	-	(X)	-	-	-	-	-	-	-	-	P 31
P 32	Final consumption of resident households in the rest of the world.	C 7	-	(X)	-	-	-	-	-	(X)	C 7	-	-	-	-	-	(X)	(X)	P 32
P 33	Final consumption of non-resident households on the economic territory	C 7	-	-	-	-	-	X	X	X	-	-	-	-	-	-	-	-	P 33
P 41	Gross fixed capital formation.....	C 5	X	X	X	X	X	X	X	X	-	-	-	-	-	-	-	-	P 41
P 42	Change in stocks.....	C 5	X	X	-	-	X	-	X	X	-	-	-	-	-	-	-	-	P 42
P 51	Exports of goods (fob).....	C 7	-	-	-	-	-	-	X	X	-	-	-	-	-	-	-	-	P 51
P 52	Exports of services.....	C 7	-	-	-	-	-	-	X	X	-	-	-	-	-	-	-	-	P 52
P 61	Imports of goods (cif).....	-	-	-	-	-	-	-	-	-	C 7	-	-	-	-	-	X	X	P 61
P 62	Imports of services	-	-	-	-	-	-	-	-	-	C 7	-	-	-	-	-	X	X	P 62
P 71	Net purchases of land.....	C 5	X	X	X	X	X	X	X	X	-	-	-	-	-	-	-	-	P 71
P 72	Net purchases of intangible assets.....	C 5	X	X	X	X	X	X	X	X	-	-	-	-	-	-	-	-	P 72
R 29	Taxes linked to imports.....	-	-	-	-	-	-	-	-	-	C 1	X	-	-	-	-	-	X	R 29
	Total transactions in goods and services	-	X	X	X	X	X	X	X	X ¹⁾	-	X	X	X	X	X	X	X	
2. Distributive transactions																			
R 10	Compensation of employees.....	C 2	X	X	X	X	X	X	X	X	C 3	-	X	-	-	-	X	X	R 10
R 20	Taxes linked to production and imports.....	C 2	X	X	X	X	X	X	X	X	C 3	-	-	-	X	-	X	X	R 20
R 30	Subsidies	C 3	-	-	-	-	X	X	X	X	C 2	X	-	X	X	X	-	X	R 30
R 41	Actual interest.....	C 3	X	X	X	X	X	X	X	X	C 3	X	X	X	X	X	X	X	R 41
R 42	Imputed interest on insurance technical reserves.....	C 3	X	-	X	X	-	X	X	X	C 3	-	X	-	-	-	X	X	R 42
R 43	Income from land and intangible assets.....	C 3	X	X	X	X	X	X	X	X	C 3	X	X	X	X	X	X	X	R 43
R 44	Dividends and other income distributed by corporate enterprises....	C 3	X	-	X	X	-	X	X	X	C 3	X	X	X	X	X	X	X	R 44
R 45	Withdrawals from the entrepreneurial income of quasi-corporate enterprises.....	C 3	X	-	X	X	-	X	X	X	C 3	X	X	X	X	X	X	X	R 45
R 51	Net accident insurance premiums.....	C 3	X	X	X	X	X	X	X	X	C 3	-	-	-	X	-	X	X	R 51
R 52	Accident insurance claims.....	C 3	-	-	-	X	-	X	X	X	C 3	X	X	-	X	-	X	X	R 52
R 61	Current taxes on income and wealth.....	C 3	X	X	X	X	X	X	X	X	C 3	-	-	-	X	-	X	X	R 61
R 62	Actual social welfare contributions.....	C 3	-	X	-	-	-	-	X	X	C 3	-	-	-	X	-	X	X	R 62
R 63	Imputed social welfare contributions	C 3	-	X	-	-	-	-	X	X	C 3	X	X	X	X	X	X	X	R 63
R 64	Social welfare benefits.....	C 3	X	X	X	X	X	X	X	X	C 3	-	X	-	-	-	X	X	R 64
R 65	Current transfers within general government.....	C 3	-	-	-	-	X	-	-	X	C 3	-	-	-	X	-	-	X	R 65
R 66	Current transfers to private non-profit institutions.....	C 3	X	X	X	X	X	X	X	X	C 3	-	-	-	-	X	-	X	R 66
R 67	Current international co-operation.....	C 3	-	-	-	-	X	-	X	X	C 3	-	-	-	X	-	X	X	R 67
R 68	Private international transfers.....	C 3	-	X	-	-	-	X	X	X	C 3	-	X	-	-	-	X	X	R 68
R 69	Miscellaneous current transfers.....	C 3	X	X	X	X	X	X	X	X	C 3	X	X	X	X	X	X	X	R 69
R 71	Investment grants.....	C 5	-	-	-	-	X	-	X	X	C 5	X	X	X	X	X	X	X	R 71
R 72	Capital taxes.....	C 5	X	X	X	X	X	X	X	X	C 5	-	-	-	X	-	X	X	R 72
R 79	Other capital transfers.....	C 5	X	X	X	X	X	X	X	X	C 5	X	X	X	X	X	X	X	R 79
F 911	Change in the actuarial reserves for pensions.....	C 4	X	-	X	X	-	-	X	X	C 4	-	X	-	-	-	-	X	F 911
	Total distributive transactions	-	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	

GENERAL TABLE OF TRANSACTIONS (continued)

S 10 Non-financial corporate and quasi-corporate enterprises
S 80 Households
S 40 Credit institutions
S 50 Insurance enterprises

S 60 General government
S 70 Private non-profit institutions serving households
S 90 Rest of the world

T 2

SECTORS		Variations in assets								Variations in liabilities								Code		
		Account	S 10	S 80	S 40	S 50	S 60	S 70	S 90	Total	Account	S 10	S 80	S 40	S 50	S 60	S 70		S 90	Total
3. Financial transactions																				
F 20	Currency and transferable sight deposits.....	C 6	X	X	X	X	X	X	X	X	C 6	-	-	X	-	X	-	X	X	F 20
F 21	Currency and transferable sight deposits, in national currency...	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	C 6	-	-	(X)	-	(X)	-	(X)	(X)	F 21
F 22	Currency and transferable sight deposits, in foreign currency....	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	C 6	-	-	(X)	-	(X)	-	(X)	(X)	F 22
F 23	Net position in the IMF.....	C 6	-	-	(X)	-	(X)	-	(X)	(X)	C 6	-	-	(X)	-	(X)	-	(X)	(X)	F 23
F 30	Other deposits.....	C 6	X	X	X	X	X	X	X	X	C 6	-	-	X	-	X	-	X	X	F 30
F 31	Other deposits in national currency.....	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	C 6	-	-	(X)	-	(X)	-	(X)	(X)	F 31
F 311	Time deposits in national currency.....	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	C 6	-	-	(X)	-	(X)	-	(X)	(X)	F 311
F 312	Sight savings deposits in national currency.....	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	C 6	-	-	(X)	-	(X)	-	(X)	(X)	F 312
F 313	Time savings deposits in national currency.....	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	C 6	-	-	(X)	-	(X)	-	(X)	(X)	F 313
F 32	Other deposits in foreign currency.....	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	C 6	-	-	(X)	-	(X)	-	(X)	(X)	F 32
F 90	Insurance technical reserves.....	C 6	X	X	X	X	X	X	X	X	C 6	X	-	X	X	X	X	X	X	F 90
F 91	Actuarial reserves against outstanding risks and liabilities towards policy holders for profit sharing.....	C 6	-	(X)	-	-	-	-	(X)	(X)	C 6	(X)	-	(X)	(X)	(X)	(X)	(X)	(X)	F 91
F 92	Pre-payments of premiums and reserves against unsettled claims....	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	C 6	(X)	-	(X)	(X)	(X)	(X)	(X)	(X)	F 92
F 40	Bills and short term bonds.....	C 6	X	X	X	X	X	X	X	X	C 6	X	-	X	-	X	X	X	X	F 40
F 50	Long term bonds.....	C 6	X	X	X	X	X	X	X	X	C 6	X	-	X	-	X	X	X	X	F 50
F 60	Shares and other equities.....	C 6	X	X	X	X	X	X	X	X	C 6	X	-	X	X	-	-	X	X	F 60
F 61	Shares.....	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	C 6	(X)	-	(X)	(X)	-	-	(X)	(X)	F 61
F 62	Other equities.....	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	C 6	(X)	-	(X)	(X)	-	-	(X)	(X)	F 62
F 00	Financial gold.....	C 6	X	X	X	X	X	X	-	X	C 6	-	-	-	-	-	-	X	X	F 00
F 10	Special drawings rights (SDRs).....	C 6	-	-	X	-	X	-	X	X	C 6	-	-	X	-	X	-	X	X	F 10
F 11	Assets consisting of special drawing rights (SDRs).....	C 6	-	-	(X)	-	(X)	-	(X)	(X)	C 6	-	-	-	-	-	-	(X)	(X)	F 11
F 12	Counterpart of net allocation of SDRs.....	C 6	-	-	-	-	-	-	(X)	(X)	C 6	-	-	(X)	-	(X)	-	-	(X)	F 12
F 70	Short term loans.....	C 6	X	X	X	X	X	X	X	X	C 6	X	X	X	X	X	X	X	X	F 70
F 71	Short term trade credit.....	C 6	(X)	(X)	-	(X)	(X)	(X)	(X)	(X)	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	F 71
F 72	Accounts receivable and payable.....	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	F 72
F 79	Other short term loans.....	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	F 79
F 80	Medium and long term loans.....	C 6	X	X	X	X	X	X	X	X	C 6	X	X	X	X	X	X	X	X	F 80
F 81	Medium and long term trade credit.....	C 6	(X)	(X)	-	(X)	(X)	(X)	(X)	(X)	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	F 81
F 89	Other medium and long term loans.....	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	C 6	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	F 89
	Total financial transactions.....	C 6	X	X	X	X	X	X	X	X	C 6	X	X	X	X	X	X	X	X	
4. Accounting balances																				
N 1	Gross value added at market prices.....	C 1		X	X	X	X	X	-	X ²⁾	C 2		X	X	X	X	X	-	X ²⁾	N 1
N 2	Gross operating surplus.....	C 2		X	X	X	X	X	-	X	C 3	X	X	X	X	X	X	-	X	N 2
N 3	Gross disposable income.....	C 3	X	X	X	X	X	X	-	X	C 4	X	X	X	X	X	X	-	X	N 3
N 4	Gross saving.....	C 4	X	X	X	X	X	X	-	X	C 5	X	X	X	X	X	X	-	X	N 4
N 7	Balance of current transactions with the rest of the world.....	C 5	-	-	-	-	-	-	X	X	C 7	-	-	-	-	-	-	X	X	N 7
N 5	Net lending (+) or net borrowing (-).....	C 5	X	X	X	X	X	X	-	X	C 5	-	-	-	-	-	-	X	X	N 5
N 6	Net change in financial assets and liabilities (+)= excess of assets; (-) = excess of liabilities.....	C 6	-	-	-	-	-	-	X	X	C 6	X	X	X	X	X	X	-	X	N 6
	Adjustment between balance of capital account and balance of financial account.....	-	X	X	X	X	X	X	-	X	-	-	-	-	-	-	-	X	X	
A 1	Consumption of fixed capital	-	X	X	X	X	X	X	-	X	-	X	X	X	X	X	X	-	X	A 1

1)
2)
X = Flow provided (X) = Part of a flow - = No flow provided

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SECTOR AND SUB-SECTOR ACCOUNTS NON-FINANCIAL
CORPORATE AND QUASI-CORPORATE ENTERPRISES (S 10) AND HOUSEHOLDS (S 20)

T 3

Code	USES	Code	RESOURCES
PRODUCTION ACCOUNT (C 1)			
P 20	Intermediate consumption	P 10	Output of goods and services
N 1	<u>Gross value added at market prices</u>	P 11	Output of goods
A 1	Consumption of fixed capital	P 12	Output of market services other than the imputed output of bank services
N 11	Net value added at market prices	P 14	Output of non-market services
		R 29	Taxes linked to imports
	Total		Total
GENERATION OF INCOME ACCOUNT (C 2)			
R 10	Compensation of employees	N 1	Gross value added at market prices
R 20	Taxes linked to production and imports	R 30	Subsidies
N 2	<u>Gross operating surplus</u>		
A 1	Consumption of fixed capital		
N 12	Net operating surplus		
	Total		Total
NON-FINANCIAL CORPORATE AND QUASI-CORPORATE ENTERPRISES (S 10)			
DISTRIBUTION OF INCOME ACCOUNT (C 3)			
R 41	Actual interest	N 2	Gross operating surplus
R 42	Imputed interest on insurance technical reserves	R 41	Actual interest
R 43	Income from land and intangible assets	R 43	Income from land and intangible assets
R 44	Dividends and other income distributed by corporate enterprises	R 44	Dividends and other income distributed by corporate enterprises
R 45	Withdrawals from the entrepreneurial income of quasi-corporate enterprises	R 45	Withdrawals from the entrepreneurial income of quasi-corporate enterprises
R 51	Net accident insurance premiums	R 52	Accident insurance claims
R 61	Current taxes on income and wealth	R 63	Imputed social welfare contributions
R 64	Social welfare benefits	R 69	Miscellaneous current transfers
R 66	Current transfers to private non-profit institutions		
R 69	Miscellaneous current transfers		
N 3	<u>Gross disposable income</u>		
A 1	Consumption of fixed capital		
N 13	Net disposable income		
	Total		Total
USE OF INCOME ACCOUNT (C 4)			
F 911	Change in the actuarial reserves for pensions	N 3	Gross disposable income
N 4	<u>Gross saving</u>		
A 1	Consumption of fixed capital		
N 14	Net saving		
	Total		Total
CAPITAL ACCOUNT (C 5)			
P 41	Gross fixed capital formation	N 4	Gross saving
P 42	Change in stocks	R 71	Investment grants
P 71	Net purchases of land	R 79	Other capital transfers
P 72	Net purchases of intangible assets		
R 72	Capital taxes		
R 79	Other capital transfers		
N 5	<u>Net lending (+) or net borrowing (-)</u>		
	Total		Total

NON-FINANCIAL CORPORATE AND QUASI-CORPORATE ENTERPRISES (S 10) (continued)

T 3

Variations of assets	Code	Variations of liabilities
	FINANCIAL ACCOUNT (C 6)	
	F 20 Currency and transferable sight deposits	
	F 21 Currency and transferable sight deposits, in national currency	
	F 22 Currency and transferable sight deposits, in foreign currency	
	F 23 Net position in the IMF	
	F 30 Other deposits	
	F 31 Other deposits in national currency	
	F 32 Other deposits in foreign currency	
	F 90 Insurance technical reserves	
	F 91 Actuarial reserves against outstanding risks and liabilities towards policy holders for profit sharing	
	F 92 Pre-payments of premiums and reserves against unsettled claims	
	F 40 Bills and short term bonds	
	F 50 Long term bonds	
	F 60 Shares and other equities	
	F 61 Shares	
	F 62 Other equities	
	F 00 Financial gold	
	F 10 Special drawing rights (SDRs)	
	F 11 Assets consisting of special drawing rights (SDRs)	
	F 12 Counterpart of the net allocation of SDRs	
	F 70 Short term loans	
	F 71 Short term trade credit	
	F 72 Accounts receivable and payable	
	F 79 Other short term loans	
	F 80 Medium and long term loans	
	F 81 Medium and long term trade credit	
	F 89 Other medium and long term loans	
	Total	
	N 6 <u>Net change in financial assets and liabilities</u>	
	Adjustment between balance of capital account (N 5) and balance of financial account (N 6)	

CREDIT INSTITUTIONS (S 40)

T3

U S E S		R E S O U R C E S	
Code		Code	
PRODUCTION ACCOUNT (C 1)			
P 20	Intermediate consumption	P 10	Output of goods and services
N 1	<u>Gross value added at market prices</u>	P 11	Output of goods
A 1	Consumption of fixed capital	P 12	Output of market services other than the imputed output of bank services
N 11	Net value added at market prices	P 13	Imputed output of bank services
	Total		Total
GENERATION OF INCOME ACCOUNT (C 2)			
R 10	Compensation of employees	N 1	Gross value added at market prices
R 20	Taxes linked to production and imports	R 30	Subsidies
P 13	Imputed output of bank services (adjustment)		
N 2	<u>Gross operating surplus</u>		
A 1	Consumption of fixed capital		
N 12	Net operating surplus		
	Total		Total
DISTRIBUTION OF INCOME ACCOUNT (C 3)			
R 41	Actual interest	N 2	Gross operating surplus
R 42	Imputed interest on insurance technical reserves	R 41	Actual interest
R 43	Income from land and intangible assets	R 43	Income from land and intangible assets
R 44	Dividends and other income distributed by corporate enterprises	R 44	Dividends and other income distributed by corporate enterprises
R 45	Withdrawals from the entrepreneurial income of quasi-corporate enterprises	R 45	Withdrawals from the entrepreneurial income of quasi-corporate enterprises
R 51	Net accident insurance premiums	R 52	Accident insurance claims
R 61	Current taxes on income and wealth	R 63	Imputed social welfare contributions
R 64	Social welfare benefits	R 69	Miscellaneous current transfers
R 66	Current transfers to private non-profit institutions		
R 69	Miscellaneous current transfers		
N 3	<u>Gross disposable income</u>		
A 1	Consumption of fixed capital		
N 13	Net disposable income		
	Total		Total
USE OF INCOME ACCOUNT (C 4)			
F 911	Change in the actuarial reserves for pensions	N 3	Gross disposable income
N 4	<u>Gross saving</u>		
A 1	Consumption of fixed capital		
N 14	Net saving		
	Total		Total
CAPITAL ACCOUNT (C 5)			
P 41	Gross fixed capital formation	N 4	Gross saving
P 71	Net purchases of land	R 71	Investment grants
P 72	Net purchases of intangible assets	R 79	Other capital transfers
R 72	Capital taxes		
R 79	Other capital transfers		
N 5	<u>Net lending (+) or net borrowing (-)</u>		
	Total		Total

CREDIT INSTITUTIONS (S 40) (continued)

13

Variations of assets	Code	Variations of liabilities
	FINANCIAL ACCOUNT (C 6)	
	F 20	
	F 21	
	F 22	
	F 23	
	F 30	
	F 31	
	F 32	
	F 90	
	F 91	
	F 92	
	F 40	
	F 50	
	F 60	
	F 61	
	F 62	
	F 00	
	F 10	
	F 11	
	F 12	
	F 70	
	F 71	
	F 72	
	F 79	
	F 80	
	F 81	
	F 89	
		Total
	N 6	
	<u>Net change in financial assets and liabilities</u>	

	Adjustment between balance of capital account (N 5) and balance of financial account (N 6)	
--	--	--

Code	U S E S	Code	R E S O U R C E S
PRODUCTION ACCOUNT (C 1)			
P 20	Intermediate consumption	P 10	Output of goods and services
N 1	<u>Gross value added at market prices</u>	P 11	Output of goods
A 1	Consumption of fixed capital	P 12	Output of market services other than the imputed output of bank services
N 11	Net value added at market prices		Total
	Total		Total
GENERATION OF INCOME ACCOUNT (C 2)			
R 10	Compensation of employees	N 1	Gross value added at market prices
R 20	Taxes linked to production and imports	R 30	Subsidies
N 2	<u>Gross operating surplus</u>		
A 1	Consumption of fixed capital		
N 12	Net operating surplus		
	Total		Total
DISTRIBUTION OF INCOME ACCOUNT (C 3)			
R 41	Actual interest	N 2	Gross operating surplus
R 42	Imputed interest on insurance technical reserves	R 41	Actual interest
R 43	Income from land and intangible assets	R 43	Income from land and intangible assets
R 44	Dividends and other income distributed by corporate enterprises	R 44	Dividends and other income distributed by corporate enterprises
R 45	Withdrawals from the entrepreneurial income of quasi-corporate enterprises	R 45	Withdrawals from the entrepreneurial income of quasi-corporate enterprises
R 51	Net accident insurance premiums	R 51	Net accident insurance premiums
R 52	Accident insurance claims	R 52	Accident insurance claims
R 61	Current taxes on income and wealth	R 62	Actual social welfare contributions
R 64	Social welfare benefits	R 63	Imputed social welfare contributions
R 66	Current transfers to private non-profit institutions	R 69	Miscellaneous current transfers
R 69	Miscellaneous current transfers		
N 3	<u>Gross disposable income</u>		
A 1	Consumption of fixed capital		
N 13	Net disposable income		
	Total		Total
USE OF INCOME ACCOUNT (C 4)			
F 911	Change in the actuarial reserves for pensions	N 3	Gross disposable income
N 4	<u>Gross saving</u>		
A 1	Consumption of fixed capital		
N 14	Net saving		
	Total		Total
CAPITAL ACCOUNT (C 5)			
P 41	Gross fixed capital formation	N 4	Gross saving
P 71	Net purchases of land	R 71	Investment grants
P 72	Net purchases of intangible assets	R 79	Other capital transfers
R 72	Capital taxes		
R 79	Other capital transfers		
N 5	<u>Net lending (+) or net borrowing (-)</u>		
	Total		Total

INSURANCE ENTERPRISES (S 50) (continued)

13

Variations of assets	Code	Variations of liabilities
	FINANCIAL ACCOUNT (C 6)	
	F 20	Currency and transferable sight deposits
	F 21	Currency and transferable sight deposits, in national currency
	F 22	Currency and transferable sight deposits, in foreign currency
	F 23	Net position in the IMF
	F 30	Other deposits
	F 31	Other deposits in national currency
	F 32	Other deposits in foreign currency
	F 90	Insurance technical reserves
	F 91	Actuarial reserves against outstanding risks and liabilities towards policy holders for profit sharing
	F 92	Pre-payments of premiums and reserves against unsettled claims
	F 40	Bills and short term bonds
	F 50	Long term bonds
	F 60	Shares and other equities
	F 61	Shares
	F 62	Other equities
	F 00	Financial gold
	F 10	Special drawing rights (SDRs)
	F 11	Assets consisting of special drawing rights (SDRs)
	F 12	Counterpart of the net allocation of SDRs
	F 70	Short term loans
	F 71	Short term trade credit
	F 72	Accounts receivable and payable
	F 79	Other short term loans
	F 80	Medium and long term loans
	F 81	Medium and long term trade credit
	F 89	Other medium and long term loans
		Total
	N 6	<u>Net change in financial assets and liabilities</u>

	Adjustment between balance of capital account (N 5) and balance of financial account (N 6)	
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GENERAL GOVERNMENT (S 60)
 Central Government (S 61)
 Local Government (S 62)
 Social Security Funds (S 63)

13

USES		S 61	S 62	S 63	S 60 non-consolidated	S 60 consolidated	RESOURCES		S 61	S 62	S 63	S 60 non-consolidated	S 60 consolidated
Code							Code						
PRODUCTION ACCOUNT (C 1)													
P 20	Intermediate consumption						P 10	Output of goods and services					
N 1	<u>Gross value added at market prices</u>						P 11	Output of goods					
A 1	Consumption of fixed capital						P 12	Output of market services other than the imputed output of bank services					
N 11	Net value added at market prices						P 14	Output of non-market services					
	Total							Total					
GENERATION OF INCOME ACCOUNT (C 2)													
R 10	Compensation of employees						N 1	Gross value added at market prices					
R 20	Taxes linked to production and imports						R 30	Subsidies					
N 2	<u>Gross operating surplus</u>												
A 1	Consumption of fixed capital												
N 12	Net operating surplus												
	Total							Total					
DISTRIBUTION OF INCOME ACCOUNT (C 3)													
R 41	Actual interest						N 2	Gross operating surplus					
R 43	Income from land and intangible assets						R 41	Actual interest					
R 51	Net accident insurance premiums						R 43	Income from land and intangible assets					
R 30	Subsidies						R 44	Dividends and other income distributed by corporate enterprises					
R 61	Current taxes on income and wealth						R 45	Withdrawals from the entrepreneurial income of quasi-corporate enterprises					
R 64	Social welfare benefits						R 52	Accident insurance claims					
R 65	Current transfers within general government						R 20	Taxes linked to production and imports					
R 66	Current transfers to private non-profit institutions						R 61	Current taxes on income and wealth					
R 67	Current international co-operation						R 62	Actual social welfare contributions					
R 69	Miscellaneous current transfers						R 63	Imputed social welfare contributions					
N 3	<u>Gross disposable income</u>						R 65	Current transfers within general government					
A 1	Consumption of fixed capital						R 67	Current international co-operation					
N 13	Net disposable income						R 69	Miscellaneous current transfers					
	Total							Total					
USE OF INCOME ACCOUNT (C 4)													
P 3A	Final national consumption						N 3	Gross disposable income					
N 4	<u>Gross saving</u>												
A 1	Consumption of fixed capital												
N 14	Net saving												
	Total							Total					
CAPITAL ACCOUNT (C 5)													
P 41	Gross fixed capital formation						N 4	Gross saving					
P 42	Change in stocks						R 71	Investment grants					
P 71	Net purchases of land						R 72	Capital taxes					
P 72	Net purchases of intangible assets						R 79	Other capital transfers					
R 71	Investment grants												
R 79	Other capital transfers												
N 5	<u>Net lending (+) or net borrowing (-)</u>												
	Total							Total					

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Variations of assets					FINANCIAL ACCOUNT (C 6)	Variations of liabilities						
S 61	S 62	S 63	S 60 non-con- solidated	S 60 consoli- dated		Code	S 61	S 62	S 63	S 60 non-conso- lidated	S 60 consoli- dated	
					F 20	Currency and transferable sight deposits						
					F 21	Currency and transferable sight deposits, in national currency						
					F 22	Currency and transferable sight deposits, in foreign currency						
					F 23	Net position in the IMF						
					F 30	Other deposits						
					F 31	Other deposits in national currency						
					F 32	Other deposits in foreign currency						
					F 90	Insurance technical reserves						
					F 91	Actuarial reserves against outstanding risks and liabilities towards policy holders for profit sharing						
					F 92	Pre-payments of premiums and reserves against unsettled claims						
					F 40	Bills and short term bonds						
					F 50	Long term bonds						
					F 60	Shares and other equities						
					F 61	Shares						
					F 62	Other equities						
					F 00	Financial gold						
					F 10	Special drawing rights (SDRs)						
					F 11	Assets consisting of special drawing rights (SDRs)						
					F 12	Counterpart of the net allocation of SDRs						
					F 70	Short term loans						
					F 71	Short term trade credit						
					F 72	Accounts receivable and payable						
					F 79	Other short term loans						
					F 80	Medium and long term loans						
					F 81	Medium and long term trade credit						
					F 89	Other medium and long term loans						
						Total						
					N 6	<u>Net change in financial assets and liabilities</u>						
					Adjustment between balance of capital account (N 5) and balance of financial account (N 6)							

PRODUCTION ACCOUNT (C 1)

P 20	Intermediate consumption	P 10	Output of goods and services
N 1	<u>Gross value added at market prices</u>	P 11	Output of goods
A 1	Consumption of fixed capital	P 12	Output of market services other than the imputed output of bank services
N 11	Net value added at market prices	P 14	Output of non-market services
	Total		Total

GENERATION OF INCOME ACCOUNT (C 2)

R 10	Compensation of employees	N 1	Gross value added at market prices
R 20	Taxes linked to production and imports	R 30	Subsidies
N 2	<u>Gross operating surplus</u>		
A 1	Consumption of fixed capital		
N 12	Net operating surplus		
	Total		Total

DISTRIBUTION OF INCOME ACCOUNT (C 3)

R 41	Actual interest	N 2	Gross operating surplus
R 42	Imputed interest on insurance technical reserves	R 41	Actual interest
R 43	Income from land and intangible assets	R 43	Income from land and intangible assets
R 51	Net accident insurance premiums	R 44	Dividends and other income distributed by corporate enterprises
R 61	Current taxes on income and wealth	R 45	Withdrawals from the entrepreneurial income of quasi-corporate enterprises
R 64	Social welfare benefits	R 52	Accident insurance claims
R 66	Current transfers to private non-profit institutions	R 63	Imputed social welfare contributions
R 68	Private international transfers	R 66	Current transfers to private non-profit institutions
R 69	Miscellaneous current transfers	R 69	Miscellaneous current transfers
N 3	<u>Gross disposable income</u>		
A 1	Consumption of fixed capital		
N 13	Net disposable income		
	Total		Total

USE OF INCOME ACCOUNT (C 4)

P 3A	Final national consumption	N 3	Gross disposable income
N 4	<u>Gross saving</u>		
A 1	Consumption of fixed capital		
N 14	Net saving		
	Total		Total

CAPITAL ACCOUNT (C 5)

P 41	Gross fixed capital formation	N 4	Gross saving
P 71	Net purchases of land	R 71	Investment grants
P 72	Net purchases of intangible assets	R 79	Other capital transfers
R 72	Capital taxes		
R 79	Other capital transfers		
N 5	<u>Net lending (+) or net borrowing (-)</u>		
	Total		Total

PRIVATE NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS (S 70) (continued)

13

Variations of assets	Code	Variations of liabilities
	FINANCIAL ACCOUNT (C 6)	
	F 20	Currency and transferable sight deposits
	F 21	Currency and transferable sight deposits, in national currency
	F 22	Currency and transferable sight deposits, in foreign currency
	F 23	Net position in the IMF
	F 30	Other deposits
	F 31	Other deposits in national currency
	F 32	Other deposits in foreign currency
	F 90	Insurance technical reserves
	F 91	Actuarial reserves against outstanding risks and liabilities towards policy holders for profit sharing
	F 92	Pre-payments of premiums and reserves against unsettled claims
	F 40	Bills and short term bonds
	F 50	Long term bonds
	F 60	Shares and other equities
	F 61	Shares
	F 62	Other equities
	F 00	Financial gold
	F 10	Special drawing rights (SDRs)
	F 11	Assets consisting of special drawing rights (SDRs)
	F 12	Counterpart of the net allocation of SDRs
	F 70	Short term loans
	F 71	Short term trade credit
	F 72	Accounts receivable and payable
	F 79	Other short term loans
	F 80	Medium and long term loans
	F 81	Medium and long term trade credit
	F 89	Other medium and long term loans
		Total
	N 6	<u>Net change in financial assets and liabilities</u>

	Adjustment between balance of capital account (N 5) and balance of financial account (N 6)	
--	--	--

Code	USES	Code	RESOURCES
PRODUCTION ACCOUNT (C 1)			
This account is combined with the production account of non-financial corporate and quasi-corporate enterprises			
GENERATION OF INCOME ACCOUNT (C 2)			
This account is combined with the generation of income account of non-financial corporate and quasi-corporate enterprises			
DISTRIBUTION OF INCOME ACCOUNT (C 3)			
R 41	Actual interest	N 2	Gross operating surplus
R 43	Income from land and intangible assets	R 10	Compensation of employees
R 51	Net accident insurance premiums	R 41	Actual interest
R 61	Current taxes on income and wealth	R 42	Imputed interest on insurance technical reserves
R 62	Actual social welfare contribution	R 43	Income from land and intangible assets
R 63	Imputed social welfare contributions	R 44	Dividends and other income distributed by corporate enterprises
R 64	Social welfare benefits	R 45	Withdrawals from the entrepreneurial income of quasi-corporate enterprises
R 66	Current transfers to private non-profit institutions	R 63	Imputed social welfare contributions
R 68	Private international transfers	R 52	Accident insurance claims
R 69	Miscellaneous current transfers	R 64	Social welfare benefits
N 3	<u>Gross disposable income</u>	R 68	Private international transfers
A 1	Consumption of fixed capital	R 69	Miscellaneous current transfers
N 13	Net disposable income		
	Total		Total
USE OF INCOME ACCOUNT (C 4)			
P 3A	Final national consumption	N 3	Gross disposable income
N 4	<u>Gross saving</u>	F 911	Change in the actuarial reserves for pensions
A 1	Consumption of fixed capital		
N 14	Net saving		
	Total		Total
CAPITAL ACCOUNT (C 5)			
P 41	Gross fixed capital formation	N 4	Gross saving
P 42	Change in stocks	R 71	Investment grants
P 71	Net purchases of land	R 79	Other capital transfers
P 72	Net purchases of intangible assets		
R 72	Capital taxes		
R 79	Other capital transfers		
N 5	<u>Net lending (+) or net borrowing (-)</u>		
	Total		Total

Variations of assets	Code	Variations of liabilities
	FINANCIAL ACCOUNT (C 6)	
	F 20	Currency and transferable sight deposits
	F 21	Currency and transferable sight deposits, in national currency
	F 22	Currency and transferable sight deposits, in foreign currency
	F 23	Net position in the IMF
	F 30	Other deposits
	F 31	Other deposits in national currency
	F 32	Other deposits in foreign currency
	F 90	Insurance technical reserves
	F 91	Actuarial reserves against outstanding risks and liabilities towards policy holders for profit sharing
	F 92	Pre-payments of premiums and reserves against unsettled claims
	F 40	Bills and short term bonds
	F 50	Long term bonds
	F 60	Shares and other equities
	F 61	Shares
	F 62	Other equities
	F 00	Financial gold
	F 10	Special drawing rights (SDRs)
	F 11	Assets consisting of special drawing rights (SDRs)
	F 12	Counterpart of the net allocation of SDRs
	F 70	Short term loans
	F 71	Short term trade credit
	F 72	Accounts receivable and payable
	F 79	Other short term loans
	F 80	Medium and long term loans
	F 81	Medium and long term trade credit
	F 89	Other medium and long term loans
		Total
	N 6	<u>Net change in financial assets and liabilities</u>

	Adjustment between balance of capital account (N 5) and balance of financial account (N 6)	
--	--	--

REST OF THE WORLD (S 90)

Member countries of the European Communities (S 91)
 Institutions of the European Communities (S 92)
 Third countries and International Organisations (S 93)

U S E S		S 91	S 92	S 93	S 90	R E S O U R C E S		S 91	S 92	S 93
Code						Code				
						CURRENT TRANSACTION ACCOUNT (C 7)				
P 51	Exports of goods (fob)					P 61	Imports of goods (cif)			
P 52	Exports of services					P 62	Imports of services			
P 33	Final consumption of non-resident households of the economic territory					P 32	Final consumption of resident households in the rest of the world			
R 10	Compensation of employees					R 10	Compensation of employees			
R 30	Subsidies					R 20	Taxes linked to production and imports			
R 41	Actual interest					R 41	Actual interest			
R 42	Imputed interest on insurance technical reserves					R 42	Imputed interest on insurance technical reserves			
R 43	Income from land and intangible assets					R 43	Income from land and intangible assets			
R 44	Dividends and other income distributed by corporate enterprises					R 44	Dividends and other income distributed by corporate enterprises			
R 45	Withdrawals from the entrepreneurial income of quasi-corporate enterprises					R 45	Withdrawals from the entrepreneurial income of quasi-corporate enterprises			
R 51	Net accident insurance premiums					R 51	Net accident insurance premiums			
R 52	Accident insurance claims					R 52	Accident insurance claims			
R 61	Current taxes on income and wealth					R 61	Current taxes on income and wealth			
R 62	Actual social welfare contributions					R 62	Actual social welfare contributions			
R 63	Imputed social welfare contributions					R 63	Imputed social welfare contributions			
R 64	Social welfare benefits					R 64	Social welfare benefits			
R 66	Current transfers to private non-profit institutions					R 67	Current international co-operation			
R 67	Current international co-operation					R 68	Private international transfers			
R 68	Private international transfers					R 69	Miscellaneous current transfers			
R 69	Miscellaneous current transfers					F 911	Change in the actuarial reserves for pensions			
F 911	Change in the actuarial reserves for pensions					N 7	<u>Balance of current transactions with the rest of the world</u>			
Total						Total				
						CAPITAL ACCOUNT (C 5)				
N 7	Balance of current transactions with the rest of the world					R 71	Investment grants			
P 71	Net purchases of land					R 72	Capital taxes			
P 72	Net purchases of intangible assets					R 79	Other capital transfers			
R 71	Investment grants					N 5	<u>Net lending (+) or net borrowing (-) of the nation</u>			
R 72	Capital taxes					Total				
R 79	Other capital transfers					Total				
Total						Total				

Transactions recorded on the basis of imports of goods valued fob

P 52bis Actual exports of services (1)						P 61bis Imports of goods (fob)				
						P 62bis Actual imports of services (1)				

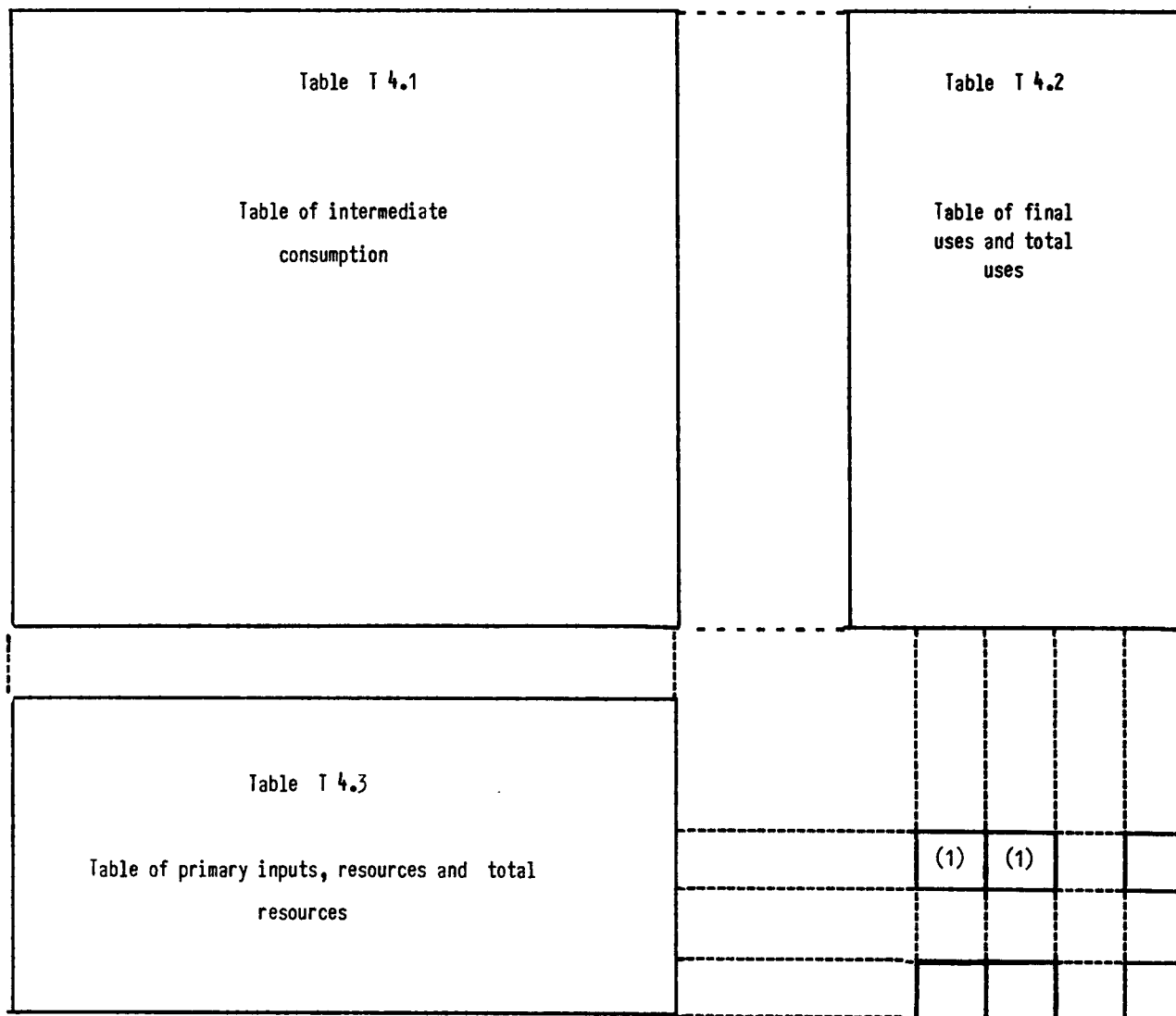
(1) See explanations in paragraphs 382 - 386.

VARIATIONS OF ASSETS				Code	FINANCIAL ACCOUNT (C 6)	VARIATIONS OF LIABILITIES			
S 91	S 92	S 93	S 90			S 91	S 92	S 93	S 90
				F 20	Currency and transferable sight deposits				
				F 21	Currency and transferable sight deposits, in national currency				
				F 22	Currency and transferable sight deposits, in foreign currency				
				F 23	Net position in the IMF				
				F 30	Other deposits				
				F 31	Other deposits in national currency				
				F 32	Other deposits in foreign currency				
				F 90	Insurance technical reserves				
				F 91	Actuarial reserves against outstanding risks and liabilities towards policy holders for profit sharing				
				F 92	Pre-payments of premiums and reserves against unsettled claims				
				F 40	Bills and short term bonds				
				F 50	Long term bonds				
				F 60	Shares and other equities				
				F 61	Shares				
				F 62	Other equities				
				F 00	Financial gold				
				F 10	Special drawing rights (SDRs)				
				F 11	Assets consisting of special drawing rights (SDRs)				
				F 12	Counterpart of the net allocation of SDRs)				
				F 70	Short term loans				
				F 71	Short term trade credit				
				F 72	Accounts receivable and payable				
				F 79	Other short term loans				
				F 80	Medium and long term loans				
				F 81	Medium and long term trade credit				
				F 89	Other medium and long term loans				
					Total				
				N 6	<u>Net change in financial assets and liabilities towards the rest of the world</u>				
					Adjustment between balance of capital account (N 5) and balance of financial account (N 6)				

INPUT - OUTPUT TABLE

T4

ARTICULATION OF THE TABLES



(1) Entries for VAT deductible on purchases of fixed capital goods and on purchases of goods put into stock.

N.B.: The rows of the tables T 4.1 and T 4.2 may be subdivided in:

- domestic production (n)
- imports from the countries of the European Communities (c)
- imports from third countries (p)

TABLE OF INTERMEDIATE CONSUMPTION

T 4.1

Branches \ Branches	1	n	Total of inter-mediate output
1					
.					
.					
.					
.					
n					
Total of intermediate input					

TABLE OF FINAL USES AND TOTAL USES

T 4.2

Columns \ Branches	01	02	03	09	19	29	41	42	49	89	Total uses
1											
.											
.											
n											
Total											
17. Taxes linked to production net of subsidies					(1)	(1)					
Total resources											

Code transactions	Code columns	Items
-	01	Final consumption of households on the economic territory
-	02	Collective consumption of general government
-	03	Collective consumption of private non-profit institutions serving households
P 38	09	Final consumption on the economic territory (01 + 02 + 03)
P 41	19	Gross fixed capital formation
P 42	29	Change in stocks
-	41	Exports of goods and services to the countries of the European Communities
-	42	Exports of goods and services to third countries
P 50	49	Exports of goods and services (41 + 42)
-	89	Final uses (09 + 19 + 29 + 49)
-		Total uses (total intermediate outputs + 89)

(1) VAT deductible on purchases of fixed capital goods and on purchases of goods put into stock

TABLE OF PRIMARY INPUTS, RESOURCES AND TOTAL RESOURCES

T 4.3

Code operations	Code rows	Items	Branches	1..	..n	Total
R 101	01	Gross wages and salaries				
R 102) R 103)	02	Employers' social welfare contributions				
N 12	03	Net operating surplus				
-	07	Net value added at factor cost (01 + 02 + 03)				
A 1	08	Consumption of fixed capital				
-	09	Gross value added at factor cost				
R 21	11	Taxes linked to production				
R 30	12	Subsidies				
-	17	Net taxes linked to production (11 - 12)				
N 11	18	Net value added at market prices (07 + 17)				
N 1	19	Gross value added at market prices				
-	21	Net taxes linked to production on inputs				
-	22	Taxes linked to imports on inputs from the member countries				
-	23	Taxes linked to imports on inputs from third countries				
-	27	Net taxes linked to imports on inputs (21 + 22 + 23)				
-	28	Actual production at production prices (total intermediate input + 9 + 27)				
P 10	29	Actual production at ex-work prices (total intermediate input + 19)				
-	31	Transfers of ordinary by-products and adjacent products at production prices				
-	33	Transfers of incidental sales at production prices				
-	39	Total transfers at production prices (31 + 33)				
-	48	Distributed production at production prices (28 + 29)				
-	49	Distributed production at ex-work prices				
-	51	Imports c.i.f. of similar products from member countries				
-	52	Imports c.i.f. of similar products from third countries				
P 60	59	Imports c.i.f. of similar products (31 + 52)				
-	61	Taxes linked to imports of similar products from member countries				
-	62	Taxes linked to imports of similar products from third countries				
R 29	69	Taxes linked to imports of similar products (61 + 62)				
-	71	Imports of similar products from member countries at ex-customs prices (51 + 61)				
-	72	Imports of similar products from third countries at ex-customs prices (52 + 62)				
-	79	Imports of similar products at ex-customs prices (59 + 89)				
-	89	Trade and transport margins on final uses				
-	97) at production prices (48 + 59)				
-	98	Total resources) at ex-work prices (49 + 79)				
-	99) at mixed prices (49 + 79 + 89)				
N 1		Gross domestic product at market prices (19 + 69)				

OCCUPIED POPULATION AND WAGE AND SALARY EARNER BY BRANCH

Branches		Occupied population	WAGE AND SALARY EARNERS	
		Mean	Mean	Hours worked
1				
.				
.				
.				
n				
Total				

Transition from total occupied population (domestic concept) to civil occupied population (national concept)

	Occupied population	Wage and salary earners
Total, occupied population (domestic concept); minus : Armed forces plus : Residents employed by non-resident producer units minus : Non-residents employed by resident producer units Civil occupied population (national concept)		

FINAL CONSUMPTION OF HOUSEHOLDS ON THE ECONOMIC TERRITORY
by branch and by object

Branches	Objects (1)	Total
1		
:		
:		
:		
n		
Total		

(1) See "Classification and Codification of the Purposes of Final Consumption of Households (Annex 7.)"

GROSS FIXED CAPITAL FORMATION
by principal producer sub-branches

T 7a

Sub-branches	Items	Total
09-1	Metal products (excluding machinery, finished metal products and transport equipment)	
09-2	Finished metal products	
10-1	Agricultural machinery and tractors	
10-2	Machine -tools	
10-3	Textile machines	
10-4	Machinery for food, for chemical and related industries	
10-5	Machinery for working wood, paper and leather	
10-6	Machinery for construction and civil engineering	
10-7	Other machines and mechanical materials	
11-1	Office machinery and data processing machinery	
11-2	Precision instruments	
11-3	Optical instruments and photographic equipment	
12-1	Electrical material for equipment	
12-2	Electrical equipment for industrial uses	
12-3	Domestic electronic appliances and lighting equipment	
14-1	Sea and inland waterway transport equipment	
14-2	Railway equipment	
14-3	Air transport equipment	
14-4	Other transport equipment	
26-1	Dwellings (including installation works and completion works)	
26-2	Non-residential buildings (including installation works and completion works)	
26-3	Civil engineering works	

N.B. Gross fixed capital formation by producer branch is given in table 402, column 19

GROSS FIXED CAPITAL FORMATION CLASSIFIED BY BRANCH OF USE

T 7b

Branches of use	Items	Total
I	Agricultural, forestry and fishing products	
II	Fuel and power	
III	Ferrous and non-ferrous ores and metals	
IV	Non-metallic minerals and mineral products	
V	Chemical products	
VI	Metal products (excluding machinery and transport equipment)	
VII	Agricultural and industrial machinery	
VIII	Office machines, data processing machinery, precision and optical instruments	
IX	Electrical material and equipment	
X	Transport equipment	
XI	Food, beverages, tobacco	
XII	Textiles and clothing, leather and footwear	
XIII	Wood, paper and products of miscellaneous industries	
XIV	Rubber and plastic products	
XV	Building and civil engineering	
XVI	Trade services	
XVII	Hotels and restaurants services	
XVIII	Transport and communication services	
XIX	Services of credit institutions and insurance enterprises	
XX	Other market services	
XXI	Non-market services	
	Total	

GROSS FIXED CAPITAL FORMATION
by producer branch and by branch of use

T 7c

Branches	Items	User branches (1)				Total
		I			XXI	
09, 10, 11, 12	Metal products and machinery					
13, 14	Transport equipment					
26.1	Dwellings					
26.2, 26.3	Non residential buildings and civil engineering works					
01 to 08) 15 to 25) 27 to 40)	Non-specified branches					
	Total, including VAT deductible					
	VAT deductible on purchases of fixed capital goods					
	Total, excluding VAT deductible					

(1) For "Branches of use" see table 7b; in table 7c branches of use ~~VI~~, ~~VII~~, ~~VIII~~ and ~~IX~~ are combined

BREAKDOWN OF CHANGE IN STOCKS

T 8

1. Work in progress (1)	
2. Livestock (2)	
3. Stocks of goods	
a) held by producers	
b) held by users	
c) in trade	
Total (1 + 2 + 3)	

(1) See 354

(2) Cattle under 2 years old, pigs fowl and other small farm animals (see 349).

PURCHASES AND SALES OF GOODS AND SERVICES BY THE GENERAL GOVERNMENT SECTOR

T 9

<p>I. 1 Intermediate consumption (P 20)</p> <p>2 plus: Purchases for wages and salaries in kind (see R 101)</p> <p>3 plus: Purchases for current transfers in kind Social benefits (see R 64) Current transfers to private non-profit institutions (see R 66) Current international co-operation (see R 67) Miscellaneous current transfers (see R 69)</p> <p>4 minus: Current international co-operation received in kind (see R 67)</p> <p>5 plus: Change in stocks of goods purchased by the sector (see P 42)</p> <p>6 = <u>Current purchases of goods and services</u></p> <p>II. 7 Gross fixed capital formation (see P 41)</p> <p>8 minus: Investment of fixed capital goods produced on own account (see P 41)</p> <p>9 plus ; Purchases of fixed capital goods for investment grants in kind (see R 71)</p> <p>10 = <u>Purchases of goods for gross fixed capital formation</u></p> <p>III. 11 = 6 + 10 Total purchases of goods and services</p> <p>IV. 12 Output of goods and services (see P 10)</p> <p>13 minus: Collective consumption (see P 38)</p> <p>14 minus: Production on own account of fixed capital goods (see P 41)</p> <p>15 minus: Change in stocks of goods produced by the sector (see P 42)</p> <p>16 = Current sales of goods and services</p>	
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COMPENSATION OF EMPLOYEES AND ITS COMPONENTS

T 10

<p>Compensation of resident employees by resident and non-resident employers (R 10)</p> <p>A. Gross wages and salaries (R 101)</p> <p>1) Wages and salaries net of all social welfare contributions</p> <p>2) Employees social welfare contributions</p> <p>a) Pension and survivorship contributions</p> <p>b) Other contributions</p> <p>B. Employers' actual social welfare contributions</p> <p>a) Pension and survivorship contributions</p> <p>b) Other contributions</p> <p>C. Imputed social welfare contributions (R 103)</p> <p>a) Imputed pension and survivorship contributions</p> <p>b) Other imputed contributions</p>	
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ACTUAL WELFARE CONTRIBUTIONS BY COLLECTING SECTOR AND BY TYPE OF CONTRIBUTION

T 11

Type of contributions Collecting sector and sub-sector	Actual social welfare contributions R 62	Employers' actual social welfare contributions R 621	Employees' social welfare contributions R 622	Social welfare contributions by self-employed and non-employed persons R 623
	1 = 2+3+4	2	3	4
A. Actual social welfare contributions to resident institutions 1. Insurance enterprises (S 50) a) Autonomous pension funds b) Insurance companies 2. General government (S 60) a) Central government (S 61) b) Local government (S 62) c) Social security funds (S 63)				
B. minus: Actual social welfare contributions from the rest of the world (S 90) C. plus: Actual social welfare contributions to the rest of the world (S 90)				
D. Actual social welfare contributions of resident households				

SOCIAL WELFARE BENEFITS BY PROVIDING SECTOR AND BY TYPE OF BENEFIT

T 12

Type of benefit Providing sector or sub-sector	Social welfare benefits R 64	Social welfare benefits linked to actual contributions R 641	Social welfare benefits corresponding to imputed contributions R 642	Other social welfare benefits (1) R 643
	1 = 2+3+4	2	3	4
A. Social welfare benefits provided by resident sectors: 1. Non-financial corporate and quasi-corporate enterprises (S 10) 2. Households (S 80) 3. Credit institutions (S 40) 4. Insurance enterprises (S 50) a) Autonomous pension funds b) Insurance companies 5. General government (S 60) a) Central government (S 61) b) Local government (S 62) c) Social security funds (S 63) 6. Private non-profit institutions serving households (S 70)				
B. minus: Social welfare benefits paid to the rest of the world (S 90) C. plus: Social welfare benefits received from the rest of the world (S 90)				
D. Social welfare benefits received by resident households				

(1) Benefits provided without any system of contributions or commitment imputable to employment.

05/26/72-E

OS/36/72-E

GENERAL GOVERNMENT EXPENDITURE BY PURPOSE AND BY TYPE OF TRANSACTION

T 13

Expenditure by type of transaction Expenditure by purpose	Final national consumption	Actual interest, income from land and intangible assets	Subsidies	Unrequited current transfers n.e.c. and net accident insurance premiums	Gross capital formation	Net purchases of land and intangible assets	Capital transfers	Total of final expenditure on goods and services and distributive transactions	Financial uses (1)	Variation of financial assets
	(P 3A)	(R 41 + R 43)	(R 30)	(R 60 + R 51)	(P 40)	(P 70)	(R 70)	(Col. 1 - 7)	9	10
	1	2	3	4	5	6	7	8		
G 1 General public services										
G 2 Defence										
G 3 Education										
G 4 Health										
G 5 Social security and welfare services										
G 6 Housing and community amenities										
G 7 Other community and social services										
G 8 Economic services :										
- general administration, regulation and research (8.1)										
- agriculture, forestry, hunting and fishing (8.2)										
- industry, trade and handicraft (8.3 + 8.4 + 8.8)										
- transportation and communication (8.5 + 8.6 + 8.7)										
G 9 Other purposes n.e.c.										
									T 13a	
Research - development										

(1) Increase in financial assets and decrease in liabilities

-60-

TOTAL PREMIUMS EARNED BY AND TOTAL CLAIMS DUE FROM THE INSURANCE ENTERPRISES SECTOR

	Total \$ 50	Autonomous pension funds	Other insurance enterprises
<p>I. GROSS PREMIUMS</p> <p>A. Gross accident insurance premiums and contributions</p> <p>a) corresponding to actual social welfare contributions</p> <p>1. Payments for insurance services</p> <p>2. Net premiums and contributions</p> <p>b) other accident insurance premiums</p> <p>1. Payments for insurance services</p> <p>2. Net premiums</p> <p>B. Gross life insurance and pension premiums and contributions</p> <p>a) corresponding to actual social welfare contributions</p> <p>1. Payments for insurance services</p> <p>2. Net premiums and contributions</p> <p>b) other premiums</p> <p>1. Payments for insurance services</p> <p>2. Net premiums</p>			
<p>II. Claims</p> <p>A. Accident insurance claims</p> <p>1. Claims corresponding to social welfare benefits</p> <p>2. Other current claims</p> <p>3. Claims on capital goods</p> <p>B. Life insurance and pension claims</p> <p>a) Claims corresponding to social welfare benefits</p> <p>b) Other claims</p> <p>1. Periodic payments</p> <p>2. Capital indemnities</p>			

DISPOSITION OF THE TABLES RELATING TO FINANCIAL TRANSACTIONS

In the tables relating to financial transactions, the sectors and the financial transactions provided in the ESA are not arranged according to the order of their numerical code. The order used is intended to portray the principal financial circuits existing between sectors - with each circuit corresponding to a certain type of financial instruments - and to group the sectors according to their traditional roles in the financial markets : financial intermediaries, debtors or creditors.

S E C T O R S

Order of the sectors		Traditional financial role
Credit institutions	(S 40)	Sectors whose principal function is to act as financial intermediaries
Insurance enterprises	(S 50)	
Credit institutions and insurance enterprises ⁽¹⁾	(S S)	
General government	(S 60)	Sectors which are essentially debtors
Non-financial corporate and quasi-corporate enterprises	(S 10)	
Private non-profit institutions serving households	(S 70)	Sectors which are essentially creditors
Households	(S 80)	
Rest of the world	(S 90)	Creditor and debtor sector

FINANCIAL TRANSACTIONS

Order of the titles		Traditional financial role	
Currency and transferable sight deposits	(F 20)	essentially financial assets of non-financial sectors and of the rest of the world	essentially liabilities of financial sectors (S 40, S 50)
Other deposits	(F 30)		
Insurance technical reserves	(F 90)		
Bills and short term bonds	(F 40)	both financial assets and liabilities of all resident sectors and of the rest of the world	
Long term bonds	(F 50)		
Shares and other equities	(F 60)		
Financial gold	(F 00)	essentially financial assets of financial sectors (S 40, S 50)	essentially liabilities of non-financial sectors and of the rest of the world
Special drawing rights (SDRs)	(F 10)		
Short term loans	(F 70)		
Medium and long term loans	(F 80)		

(1) See 217, footnote (1).

SUMMARY TABLE OF FINANCIAL TRANSACTIONS
consolidated/non-consolidated

Variation of assets

Variation of liabilities

Sectors and sub-sectors					Sectors and sub-sectors			
S 41	---	S 90	Total sectors		S 41	---	S 90	Total sectors
				F 20	Currency and transferable sight deposits			
				F 21	Currency and transferable sight deposits, in national currency			
				F 22	Currency and transferable sight deposits, in foreign currency			
				F 23	Net position in the IMF			
				F 30	Other deposits			
				F 31	Other deposits in national currency			
					F 311 Time deposits in national currency			
					F 312 Sight savings deposits in national currency			
					F 313 Time savings deposits in national currency			
				F 32	Other deposits in foreign currency			
				F 90	Insurance technical reserves			
				F 91	Actuarial reserves against outstanding risks and liabilities towards policy holders for profit sharing			
				F 92	Pre-payments of premiums and reserves against unsettled claims			
				F 40	Bills and short term bonds			
				FF 50	Long term bonds			
				F 60	Shares and other equities			
				F 61	Shares			
				F 62	Other equities			
				F 00	Financial gold			
				F 10	Special drawing rights (SDRs)			
				F 11	Assets consisting of special drawing rights (SDRs)			
				F 12	Counterpart of the net allocation of SDRs			
				F 70	Short term loans			
				F 71	Short term trade credit			
				F 72	Accounts receivable and payable			
				F 79	Other short term loans			
				F 80	Medium and long term loans			
				F 81	Medium and long term trade credit			
				F 89	Other medium and long term loans			
					Total			
					<u>Net change in financial assets and liabilities (N 6)</u>			
					Adjustment between balance of capital account (N 5) and balance of financial account (N 6)			
					<u>Net lending (+) or net borrowing (-) (N 5)</u>			
				FINANCIAL ASSETS AND LIABILITIES WITH THE REST OF THE WORLD				
				L 10	Gross official reserves of the monetary authorities (and corresponding liabilities)			
				L 11	Monetary gold			
				L 12	Assets consisting of special drawing rights (SDRs)			
				L 13	Net position in the IMF			
				L 14	Other sight and short term assets			
				L 15	Medium and long term assets			

SUMMARY TABLE OF FINANCIAL TRANSACTIONS (continued)

consolidated/non-consolidated

Variation of assets

Variation of liabilities

Sectors and sub-sectors					Sectors and sub-sectors			
S 41	--	S 90	Total sectors		S 41	---	S 90	Total sectors
				FINANCIAL ASSETS AND LIABILITIES WITH THE REST OF THE WORLD (continued)				
				L 20 Financial assets and liabilities vis-à-vis the rest of the world, except the official reserves				
				L 21 Financial gold other than monetary gold				
				L 22 Sight and short term assets				
				L 23 Medium and long term assets				
				For reference:				
				L 30 Forward counterpart of swap transactions				
				L 31 with resident units				
				L 32 with non-resident units				
				L 40 Assets of the IMF in national currency (as a result of drawings recorded in the General Account)				

DETAILED TABLE OF FINANCIAL TRANSACTIONS

consolidated / non-consolidated

T 16

Variation of assets

Variation of liabilities

Sectors and sub-sectors					Sectors and sub-sectors			
S 41	----	S 90	Total sectors		S 41	----	S 90	Total sectors
				<p>In this table, the financial transactions are listed in the same order as mentioned in table T 15, the mobilisable medium and long term loans appearing at the end.</p> <p>Each of these transactions as well as their total sum show the following classification of creditors and debtors:</p> <p>S S CREDIT INSTITUTIONS AND INSURANCE ENTERPRISES</p> <p>S 40 Credit institutions</p> <p style="padding-left: 20px;">S 41 Central banking authorities</p> <p style="padding-left: 20px;">S 42 Other monetary institutions</p> <p style="padding-left: 20px;">S 43 Other credit institutions</p> <p>S 50 Insurance enterprises</p> <p>S 60 General government</p> <p style="padding-left: 20px;">S 61 Central government</p> <p style="padding-left: 20px;">S 62 Local government</p> <p style="padding-left: 20px;">S 63 Social security funds</p> <p>S 10 Non financial corporate and quasi-corporate enterprises</p> <p>S 70 Private non-profit institutions serving households</p> <p>S 80 Households</p> <p>S 90 Rest of the world</p> <p>The items and sub-items F 23, F 10, F 11 and F 12 relate only to the following sectors and sub-sectors:</p> <p>S S CREDIT INSTITUTIONS AND INSURANCE ENTERPRISES</p> <p>S 40 Credit institutions</p> <p style="padding-left: 20px;">S 41 Central banking authorities</p> <p>S 60 General government</p> <p style="padding-left: 20px;">S 61 Central government</p> <p>S 90 Rest of the world</p>				

LONG TERM BONDS AND MEDIUM AND LONG TERM LOANS (GROSS RECORDING)

T 17

Variation of assets

Variation of liabilities

Sectors and sub-sectors					Sectors and sub-sectors			
S 41	-----	S 90	Total sectors		S 41	-----	S 90	Total sectors
				F 50 LONG TERM BONDS				
				Subscription + purchases - sales				Issues
				Acquisitions - redemptions				- refunds
				Net variation				Net variation
				F 80 MEDIUM AND LONG TERM LOANS				
				Loans granted - redemptions				Loans received - refunds
				Net variation				Net variation

BREAKDOWN BY SECTOR OF DIFFERENT TYPES OF INSURANCE TECHNICAL RESERVES

T 18

Variation of assets

Variations of liabilities

Sectors and sub-sectors				Types of reserves	Sectors and sub-sectors			
S 41	-----	S 90	Total sectors		S 41	-----	S 90	Total sectors
				Actuarial reserves against out- standing risks and) liabilities towards policy holders) (F 91) for profit sharing)				
				Pre-payments of premiums and) reserves against unsettled claims) (F 92)				
				Insurance technical reserves (F 90) Total				

TABLE OF THE FINANCIAL INTERMEDIARIES (1)
consolidated/ non-consolidated

Variations of assets				Variations of liabilities					
Financial intermediaries (1)	Other resident units	Rest of the world	Total		Financial intermediaries (1)	Other resident units	Rest of the world	Total	
				F 20	Currency and transferable sight deposits				
				F 21	Currency and transferable sight deposits, in national currency				
				F 22	Currency and transferable sight deposits, in foreign currency				
				F 23	Net position in the IMF				
				F 30	Other deposits				
				F 31	Other deposits in national currency				
				F 32	Other deposits in foreign currency				
				F 90	Insurance and technical reserves				
				F 91	Actuarial reserves against outstanding risks and liabilities towards policy holders for profit sharing				
				F 92	Pre-payments of premiums and reserves against unsettled claims				
				F 40	Bills and short term bonds				
				F 50	Long term bonds				
				F 60	Shares and other equities				
				F 61	Shares				
				F 62	Other equities				
				F 00	Financial gold				
				F 10	Special drawing rights (SDRs)				
				F 11	Assets consisting of special drawing rights (SDRs)				
				F 12	Counterpart of the net allocation of SDRs				
				F 70	Short term loans				
				F 71	Short term trade credit				
				F 72	Accounts receivable and payable				
				F 79	Other short term loans				
				F 80	Medium and long term loans				
				F 81	Medium and long term trade credit				
				F 89	Other medium and long term loans				
				Total of assets and liabilities					

(1) Financial intermediaries are all institutions whose principal or secondary function is finance, i.e. which collect, convert and distribute available funds : credit institutions, insurance enterprises, treasuries, post-office giro-agencies and non-autonomous pension funds of general government, private non-profit institutions serving households, and non-financial corporate and quasi-corporate enterprises (see 274).