

ESA 1995 - Classification of balancing items (B)

The European System of National and Regional Accounts (ESA) is an internationally compatible accounting framework for a systematic and detailed description of a total economy (that is a region, country or group of countries), its components and its relations with other total economies. The ESA is fully consistent with the world-wide guidelines on national accounting, namely the System of National Accounts (SNA).

Code	Label
B.1	Value added / B.1* Domestic product
B.2	Operating surplus
B.3	Mixed income
B.4	Entrepreneurial income
B.5	Balance of primary incomes / B.5* National income
B.6	Disposable income
B.7	Adjusted disposable income
B.8	Saving
B.9	Net lending/net borrowing
B.10	Changes in net worth
B.10.1	Changes in net worth due to saving and capital transfers
B.10.2	Changes in net worth due to other changes in volume of assets
B.10.3	Changes in net worth due to nominal holding gains/losses
B.10.31	Changes in net worth due to neutral holding gains/losses
B.10.32	Changes in net worth due to real holding gains/losses
B.11	External balance of goods and services
B.12	Current external balance
B.90	Net worth
BF.90	Net financial assets

ESA 1995 - classification of institutional sectors (S)

The European System of National and Regional Accounts (ESA) is an internationally compatible accounting framework for a systematic and detailed description of a total economy (that is a region, country or group of countries), its components and its relations with other total economies. The ESA is fully consistent with the world-wide guidelines on national accounting, namely the System of National Accounts (SNA).

Code	Label
S.1	Total economy
S.11	Non-financial corporations
S.11001	Public non-financial corporations
S.11002	National private non-financial corporations
S.11003	Foreign controlled non-financial corporations
S.12	Financial corporations
S.121	The Central bank
S.122	Other monetary financial institutions
S.123	Other financial intermediaries, except insurance corporations and pension funds
S.124	Financial auxiliaries
S.125	Insurance corporations and pension funds
S.13	General government
S.1311	Central government
S.1312	State government
S.1313	Local government
S.1314	Social security funds
S.14	Households
S.141 + S.142	Employers (including own-account workers)
S.143	Employees
S.1441	Recipients of property income
S.1442	Recipients of pensions
S.1443	Recipients of other transfer incomes
S.145	Other households
S.15	Non-profit institutions serving households
S.2	Rest of the world
S.21	The European Union
S.211	The Member states of the EU
S.212	The institutions of the EU
S.22	Non-member countries and international organisations

ESA 1995 - classification of distributive transactions (D)

The European System of National and Regional Accounts (ESA) is an internationally compatible accounting framework for a systematic and detailed description of a total economy (that is a region, country or group of countries), its components and its relations with other total economies. The ESA is fully consistent with the world-wide guidelines on national accounting, namely the System of National Accounts (SNA).

Code	Label
D.1	Compensation of employees
D.11	Wages and salaries
D.12	Employers' social contributions
D.121	Employers' actual social contributions
D.122	Employers' imputed social contributions
D.2	Taxes on production and imports
D.21	Taxes on products
D.211	Value added type taxes (VAT)
D.212	Taxes and duties on imports excluding VAT
D.2121	Import duties
D.2122	Taxes on imports excluding VAT and import duties
D.214	Taxes on products, except VAT and import taxes
D.29	Other taxes on production
D.3	Subsidies
D.31	Subsidies on products
D.311	Import subsidies
D.319	Other subsidies on products
D.39	Other subsidies on production
D.4	Property income
D.41	Interest
D.42	Distributed income of corporations
D.421	Dividends
D.422	Withdrawals from income of quasi-corporations
D.43	Reinvested earnings on direct foreign investment
D.44	Property income attributed to insurance policy holders
D.45	Rents
D.5	Current taxes on income, wealth, etc.
D.51	Taxes on income
D.59	Other current taxes

Code	Label
D.6	Social contributions and benefits
D.61	Social contributions
D.611	Actual social contributions
D.6111	Employers' actual social contributions
D.61111	Compulsory employers' actual social contributions
D.61112	Voluntary employers' actual social contributions
D.6112	Employees' social contributions
D.61121	Compulsory employees' social contributions
D.61122	Voluntary employees' social contributions
D.6113	Social contributions by self- and non-employed persons
D.61131	Compulsory social contributions by self- and non-employed persons
D.61132	Voluntary social contributions by self- and non-employed persons
D.612	Imputed social contributions
D.62	Social benefits other than social transfers in kind
D.621	Social security benefits in cash
D.622	Private funded social benefits
D.623	Unfunded employee social benefits
D.624	Social assistance benefits in cash
D.63	Social transfers in kind
D.631	Social benefits in kind
D.6311	Social security benefits, reimbursements
D.6312	Other social security benefits in kind
D.6313	Social assistance benefits in kind
D.632	Transfers of individual non-market goods and services
D.7	Other current transfers
D.71	Net non-life insurance premiums
D.72	Non-life insurance claims
D.73	Current transfers within general government
D.74	Current international cooperation
D.75	Miscellaneous current transfers
D.8	Adjustment for the change in net equity of households in pension funds reserves
D.9	Capital transfers
D.91	Capital taxes
D.92	Investment grants
D.99	Other capital transfers

ESA 1995 - classification of financial assets/liabilities (AF)

The European System of National and Regional Accounts (ESA) is an internationally compatible accounting framework for a systematic and detailed description of a total economy (that is a region, country or group of countries), its components and its relations with other total economies. The ESA is fully consistent with the world-wide guidelines on national accounting, namely the System of National Accounts (SNA).

Code	Label
AF.1	Monetary gold and drawing rights (SDRs)
AF.2	Currency and deposits
AF.3	Securities other than shares
AF.4	Loans
AF.5	Shared and other equity
AF.6	Insurance technical reserves
AF.7	Other accounts receivable/payable

ESA 1995 - classification of non-financial assets (AN)

The European System of National and Regional Accounts (ESA) is an internationally compatible accounting framework for a systematic and detailed description of a total economy (that is a region, country or group of countries), its components and its relations with other total economies. The ESA is fully consistent with the world-wide guidelines on national accounting, namely the System of National Accounts (SNA).

Code	Label
AN.1.	Produced assets
AN.11	Fixed assets
AN.111	Tangible fixed assets
AN.1111	Dwellings
AN.1112	Other buildings and structures
AN.11121	Non-residential buildings
AN.11122	Other structures
AN.1113	Machinery and equipment
AN.11131	Transport equipment
AN.11132	Other machinery and equipment
AN.1114	Cultivated assets
AN.11141	Livestock for breeding, dairy, draught, etc.
AN.11142	Vineyards, orchards and other plantations of trees yielding repeat products
AN.112	Intangible fixed assets
AN.1121	Mineral exploration
AN.1122	Computer software
AN.1123	Entertainment, literary or artistic originals
AN.1129	Other intangible fixed assets
AN.12	Inventories
AN.121	Materials and supplies
AN.122	Work in progress
AN.1221	Work in progress in cultivated assets
AN.1222	Other work in progress
AN.123	Finished goods
AN.124	Goods for resale
AN.13	Valuables
AN.131	Precious metals and stones
AN.132	Antiques and other art objects
AN.139	Other valuables

Code	Label
AN.2.	Non-produced assets
AN.21	Tangible non-produced assets
AN.211	Land
AN.2111	Land underlying buildings and structures
AN.2112	Land under cultivation
AN.2113	Recreational land and associated surface water
AN.2119	Other land and associated surface water
AN.212	Subsoil assets
AN.2121	Coal, oil and natural gas reserves
AN.2122	Metallic mineral reserves
AN.2123	Non-metallic mineral reserves
AN.213	Non-cultivated biological resources
AN.214	Water resources
AN.22	Intangible non-produced assets
AN.221	Patented entities
AN.222	Leases and other transferable contracts
AN.223	Purchased goodwill
AN.229	Other intangible non-produced assets

ESA 1995 - classification of other accumulation entries (K)

The European System of National and Regional Accounts (ESA) is an internationally compatible accounting framework for a systematic and detailed description of a total economy (that is a region, country or group of countries), its components and its relations with other total economies. The ESA is fully consistent with the world-wide guidelines on national accounting, namely the System of National Accounts (SNA).

Code	Label
K.1	Consumption of fixed capital
K.2	Acquisitions less disposals of non-financial non-produced assets
K.21	Acquisitions less disposals of land and other tangible non-produced assets
K.211	Acquisitions of land and other tangible non-produced assets
K.212	Disposals of land and other tangible non-produced assets
K.22	Acquisitions less disposals of intangible non-produced assets
K.221	Acquisitions of intangible non-produced assets
K.222	Disposals of intangible non-produced assets
K.3	Economic appearance of non-produced assets
K.4	Economic appearance of produced assets
K.5	Natural growth of non-cultivated biological resources
K.6	Economic disappearance of non-produced assets
K.61	Depletion of natural economic assets
K.62	Other economic disappearance of non-produced assets
K.7	Catastrophic losses
K.8	Uncompensated seizures
K.9	Other volume changes in non-financial assets n.e.c.
K.10	Other volume changes in financial assets and liabilities n.e.c.
K.11	Nominal holding gains/losses
K.11.1	Neutral holding gains/losses
K.11.2	Real holding gains/losses
K.12	Changes in classifications and structure
K.12.1	Changes in sector classification and structure
K.12.2	Changes in classification of assets and liabilities
K.12.21	Monetisation/demonetisation of gold
K.12.22	Changes in classification of assets and liabilities other than monetisation/demonetisation of gold

ESA 1995 - classification of transactions in products (goods and services) (P)

The European System of National and Regional Accounts (ESA) is an internationally compatible accounting framework for a systematic and detailed description of a total economy (that is a region, country or group of countries), its components and its relations with other total economies. The ESA is fully consistent with the world-wide guidelines on national accounting, namely the System of National Accounts (SNA).

Code	Label
P.1	Output
P.11	Market output
P.119	Financial intermediation services indirectly measured (FISIM)
P.12	Output for own final use
P.13	Other non-market output
P.2	Intermediate consumption
P.3	Final consumption expenditure
P.31	Individual consumption expenditure
P.32	Collective consumption expenditure
P.4	Actual final consumption
P.41	Actual individual consumption
P.42	Actual collective consumption
P.5	Gross capital formation
P.51	Gross fixed capital formation
P.511	Acquisitions less disposals of tangible fixed assets
P.5111	Acquisitions of new tangible fixed assets
P.5112	Acquisitions of existing tangible fixed assets
P.5113	Disposals of existing tangible fixed assets
P.512	Acquisitions less disposals of intangible fixed assets
P.5121	Acquisitions of new intangible fixed assets
P.5122	Acquisitions of existing intangible fixed assets
P.5123	Disposals of existing intangible fixed assets
P.513	Addition to the value of non-produced non-financial assets
P.5131	Major improvements to non-produced non-financial assets
P.5132	Costs of ownership transfer on non-produced non-financial assets
P.52	Changes in inventories
P.53	Acquisitions less disposals of valuables
P.6	Exports of goods and services
P.61	Exports of goods

Code	Label
P.62	Exports of services
P.7	Imports of goods and services
P.71	Imports of goods
P.72	Imports of services

ESA 1995 - classification of transactions in financial instruments (F)

The European System of National and Regional Accounts (ESA) is an internationally compatible accounting framework for a systematic and detailed description of a total economy (that is a region, country or group of countries), its components and its relations with other total economies. The ESA is fully consistent with the world-wide guidelines on national accounting, namely the System of National Accounts (SNA).

Code	Label
F.1	Monetary gold and special drawing rights (SDRs)
F.11	Monetary gold
F.12	Special drawing rights (SDRs)
F.2	Currency and deposits
F.21	Currency
F.22	Transferable deposits
F.29	Other deposits
F.3	Securities other than shares
F.33	Securities other than shares, excluding financial derivatives
F.331	Short-term - Securities other than shares, excluding financial derivatives
F.332	Long-term - Securities other than shares, excluding financial derivatives
F.34	Financial derivatives
F.4	Loans
F.41	Short-term - Loans
F.42	Long-term - Loans
F.5	Shares and other equity
F.51	Shares and other equity, excluding mutual funds shares
F.511	Quoted shares
F.512	Unquoted shares
F.513	Other equity
F.52	Mutual funds shares
F.6	Insurance technical reserves
F.61	Net equity of households in life insurance reserves and in pension funds reserves
F.611	Net equity of households in life insurance reserves
F.612	Net equity of households in pension funds reserves
F.62	Prepayments of insurance premiums and reserves for outstanding claims
F.7	Other accounts receivable/payable
F.71	Trade credits and advances
F.79	Other accounts receivable/payable, except trade credits and advances