

ESA 2010 - Classification of balancing items and net worth (B)

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Code	Label
B.1g	Value added, gross/Gross domestic product
B.2g	Operating surplus, gross
B.3g	Mixed income, gross
B.4g	Entrepreneurial income, gross
B.5g	Balance of primary incomes, gross/National income, gross
B.6g	Disposable income, gross
B.7g	Adjusted disposable income, gross
B.8g	Saving, gross
B.9	Net lending (+)/net borrowing (-)
B.9N	Net lending (+)/net borrowing (-) of the non-financial accounts
B.9F	Net lending (+)/net borrowing (-) of the financial accounts
B.10	Changes in net worth
B.101	Changes in net worth due to saving and capital transfers
B.102	Changes in net worth due to other changes in volume of assets
B.103	Changes in net worth due to nominal holding gains and losses
B.1031	Changes in net worth due to neutral holding gains and losses
B.1032	Changes in net worth due to real holding gains and losses
B.11	External balance of goods and services
B.12	Current external balance
B.90	Net worth
BF.90	Financial net worth

ESA 2010 - classification of institutional sectors (S)

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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	Central bank (public)
S.122	Deposit-taking corporations except the central bank
S.12201	Public
S.12202	National private
S.12203	Foreign controlled
S.123	Money market funds
S.12301	Public
S.12302	National private
S.12303	Foreign controlled
S.124	Non-MMF investment funds
S.12401	Public
S.12402	National private
S.12403	Foreign controlled
S.125	Other financial intermediaries, except insurance corporations and pension funds
S.12501	Public
S.12502	National private
S.12503	Foreign controlled
S.126	Financial auxiliaries
S.12601	Public
S.12602	National private
S.12603	Foreign controlled
S.127	Captive financial institutions and money lenders
S.12701	Public

Code	Label
S.12702	National private
S.12703	Foreign controlled
S.128	Insurance corporations
S.12801	Public
S.12802	National private
S.12803	Foreign controlled
S.129	Pension funds
S.12901	Public
S.12902	National private
S.12903	Foreign controlled
S.121 + S.122 + S.123	Monetary financial institutions
S.13	General government
S.1311	Central government (excluding social security funds)
S.1312	State government (excluding social security funds)
S.1313	Local government (excluding social security funds)
S.1314	Social security funds
S.13141	Health Insurance Fund
S.13142	Unemployment Insurance Fund
S.14	Households
S.141	Employers
S.142	Own-account workers
S.143	Employees
S.144	Recipients of property and transfer income
S.1441	Recipients of property income
S.1442	Recipients of pensions
S.1443	Recipients of other transfers
S.15	Nonprofit institutions serving households
S.15002	National private
S.15003	Foreign controlled
S.2	Rest of the world
S.21	Member States and institutions and bodies of the European Union
S.211	Member States of the European Union
S.2111	Member States of the euro area
S.212	Institutions and bodies of the European Union
S.2121	The European Central Bank (ECB)
S.2122	European institutions and bodies, except the ECB

Code	Label
S.22	Non-member countries and international organisations non-resident in the European Union
S.221	International organisations
S.222	Non-member countries

ESA 2010 - 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.1211	Employers' actual pension contributions
D.1212	Employers' actual non-pension 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 duties
D.214	Taxes on products except VAT and import taxes
D.29	Other taxes on production
D.3	Subsidies
D.31	Subsidies on products
D.311	Import subsidies
D.319	Other subsidies on products
D.39	Other subsidies on production
D.4	Property income
D.41	Interest
D.42	Distributed income of corporations
D.421	Dividends
D.422	Withdrawals from income of quasi-corporations
D.43	Reinvested earnings on foreign direct investment
D.44	Other investment income
D.441	Investment income attributable to insurance policy holders
D.442	Investment income payable on pension entitlements

Code	Label
D.443	Investment income attributable to collective investment fund shareholders
D.4431	Dividends attributable to collective investment fund shareholders
D.4432	Retained earnings attributable to collective investment fund shareholders
D.45	Rent
D.5	Current taxes on income, wealth, etc.
D.51	Taxes on income
D.59	Other current taxes
D.6	Social contributions and benefits
D.61	Net social contributions
D.611	Employers' actual social contributions
D.6111	Employers' actual pension contributions
D.6112	Employers' actual non-pension contributions
D.612	Employers' imputed social contributions
D.6121	Employers' imputed pension contributions
D.6122	Employers' imputed non-pension contributions
D.613	Households' actual social contributions
D.6131	Households' actual pension contributions
D.6132	Households' actual non-pension contributions
D.614	Households' social contribution supplements
D.6141	Households' pension contribution supplements
D.6142	Households' non-pension contribution supplements
D.61SC	Social insurance scheme service charges (-)
D.62	Social benefits other than social transfers in kind
D.621	Social security benefits in cash
D.6211	Social security pension benefits in cash
D.6212	Social security non-pension benefits in cash
D.622	Other social insurance benefits
D.6221	Other social insurance pension benefits
D.6222	Other social insurance non-pension benefits
D.623	Social assistance benefits in cash
D.63	Social transfers in kind
D.631	Social transfers in kind — non-market production
D.632	Social transfers in kind — purchased market production
D.7	Other current transfers
D.71	Net non-life insurance premiums
D.711	Net non-life direct insurance premiums

Code	Label
D.712	Net non-life reinsurance premiums
D.72	Non-life insurance claims
D.721	Non-life direct insurance claims
D.722	Non-life reinsurance claims
D.73	Current transfers within general government
D.74	Current international cooperation
D.75	Miscellaneous current transfers
D.751	Current transfers to NPISHs
D.752	Current transfers between households
D.759	Other miscellaneous current transfers
D.76	VAT- and GNI-based EU own resources
D.8	Adjustment for the change in pension entitlements
D.9	Capital transfers
D.9r	Capital transfers, receivable
D.91r	Capital taxes, receivable
D.92r	Investment grants, receivable
D.99r	Other capital transfers, receivable
D.9p	Capital transfers, payable
D.91p	Capital taxes, payable
D.92p	Investment grants, payable
D.99p	Other capital transfers, payable

ESA 2010 - classification of financial assets (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 SDRs
AF.11	Monetary gold
AF.12	SDRs
AF.2	Currency and deposits
AF.21	Currency
AF.22	Transferable deposits
AF.221	Inter-bank positions
AF.229	Other transferable deposits
AF.29	Other deposits
AF.3	Debt securities
AF.31	Short-term
AF.32	Long-term
AF.4	Loans
AF.41	Short-term
AF.42	Long-term
AF.5	Equity and investment fund shares/units
AF.51	Equity
AF.511	Listed shares
AF.512	Unlisted shares
AF.519	Other equity
AF.52	Investment fund shares/units
AF.521	Money Market Fund shares/units
AF.522	Non-MMF investment fund shares/units
AF.6	Insurance, pension and standardised guarantee schemes
AF.61	Non-life insurance technical reserves
AF.62	Life insurance and annuity entitlements
AF.63	Pension entitlements
AF.64	Claims of pension funds on pension managers
AF.65	Entitlements to non-pension benefits

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

ESA 2010 - classification of non-financial assets (AN)

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Code	Label
AN.1	Produced non-financial assets
AN.11	Fixed assets by type of asset
AN.111	Dwellings
AN.112	Other buildings and structures
AN.1121	Buildings other than dwellings
AN.1122	Other structures
AN.1123	Land improvements
AN.113	Machinery and equipment
AN.1131	Transport equipment
AN.1132	ICT equipment
AN.1139	Other machinery and equipment
AN.114	Weapons systems
AN.115	Cultivated biological resources
AN.1151	Animal resources yielding repeat products
AN.1152	Tree, crop and plant resources yielding repeat products
AN.116	Costs of ownership transfer on non-produced assets
AN.117	Intellectual property products
AN.1171	Research and development
AN.1172	Mineral exploration and evaluation
AN.1173	Computer software and databases
AN.11731	Computer software
AN.11732	Databases
AN.1174	Entertainment, literary or artistic originals
AN.1179	Other intellectual property products
AN.12	Inventories by type of inventory
AN.121	Materials and supplies
AN.122	Work-in-progress
AN.1221	Work-in-progress on cultivated biological assets
AN.1222	Other work-in-progress

Code	Label
AN.123	Finished goods
AN.124	Military inventories
AN.125	Goods for resale
AN.13	Valuables
AN.131	Precious metals and stones
AN.132	Antiques and other art objects
AN.133	Other valuables
AN.2	Non-produced non-financial assets
AN.21	Natural resources
AN.211	Land
AN.2111	Land underlying buildings and structures
AN.2112	Land under cultivation
AN.2113	Recreational land and associated surface water
AN.2119	Other land and associated surface water
AN.212	Mineral and energy reserves
AN.213	Non-cultivated biological resources
AN.214	Water resources
AN.215	Other natural resources
AN.2151	Radio spectra
AN.2159	Other
AN.22	Contracts, leases and licences
AN.221	Marketable operating leases
AN.222	Permits to use natural resources
AN.223	Permits to undertake specific activities
AN.224	Entitlement to future goods and services on an exclusive basis
AN.23	Purchases less sales of goodwill and marketing assets

ESA 2010 - classification of other changes in assets (K)

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

ESA 2010 - classification of transactions in products (P)

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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	Non-market output
P.2	Intermediate consumption
P.3	Final consumption expenditure
P.31	Individual consumption expenditure
P.32	Collective consumption expenditure
P.4	Actual final consumption
P.41	Actual individual consumption
P.42	Actual collective consumption
P.5	Gross capital formation/P.5n net capital formation
P.51g	Gross fixed capital formation
P.511	Acquisitions less disposals of fixed assets
P.5111	Acquisitions of new fixed assets
P.5112	Acquisitions of existing fixed assets
P.5113	Disposals of existing fixed assets
P.512	Costs of ownership transfer on non-produced assets
P.51c	Consumption of fixed capital (–)
P.51c1	Consumption of fixed capital on gross operating surplus (–)
P.51c2	Consumption of fixed capital on gross mixed income (–)
P.51n	Net fixed capital formation
P.52	Changes in inventories
P.53	Acquisitions less disposals of valuables
P.6	Exports of goods and services
P.61	Exports of goods
P.62	Exports of services
P.7	Imports of goods and services

P.71 Imports of goods
P.72 Imports of services

ESA 2010 - classification of transactions in financial assets and liabilities (F)

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F.22	Transferable deposits
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F.29	Other deposits
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F.31	Short-term
F.32	Long-term
F.4	Loans
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F.42	Long-term
F.5	Equity and investment fund shares/units
F.51	Equity
F.511	Listed shares
F.512	Unlisted shares
F.519	Other equity
F.52	Investment fund shares/units
F.521	Money Market Fund shares/units
F.522	Non-MMF investment fund shares/units
F.6	Insurance, pension and standardised guarantee schemes
F.61	Non-life insurance technical reserves
F.62	Life insurance and annuity entitlements
F.63	Pension entitlements
F.64	Claims of pension funds on pension managers
F.65	Entitlements to non-pension benefits

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

ESA 2010 - classification of transactions in non-produced financial assets (NP)

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

ESA 2010 - classification of balance sheet entries (L)

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Code Label

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