

GFSM 2014 ANNUAL GFS QUESTIONNAIRE

Overview of Data Requested and Changes in version 1 5 of the Questionnaire

Table 1 Classification of Revenue

GFS Code	GFS Descriptor	Notes
1	Revenue	
11	Taxes	
111	Taxes on income, profits and capital gains	
1111	Payable by individuals	
1112	Payable by corporations and other enterprises	
1113	Other taxes on income, profits, and capital gains	Change of name compared to GFSM 2001 questionnaire
112	Taxes on payroll and workforce	
113	Taxes on property	
1131	Recurrent taxes on immovable property	
1132	Recurrent taxes on net wealth	
1133	Estate, inheritance, and gift taxes	
1135	Capital levies	Change of name compared to GFSM 2001 questionnaire
1136	Other recurrent taxes on property	
114	Taxes on goods and services	
1141	General taxes on goods and services	
11411	Value-added taxes	
11412	Sales taxes	
11413	Turnover and other general taxes on goods and services	
11414	Taxes on financial and capital transactions	These taxes were included under taxes on property (GFS code 1134) in the GFSM 2001 questionnaire
1142	Excise	
1143	Profits of fiscal monopolies	
1144	Taxes on specific services	
1145	Taxes on use of goods and on permission to use goods or perform activities	
11451	Motor vehicle taxes	
11452	Other taxes on use of goods and on permission to use goods or perform activities	
1146	Other taxes on goods and services	
115	Taxes on international trade and transactions	
1151	Customs and other import duties	
1152	Taxes on exports	
1153	Profits of export or import monopolies	
1154	Exchange profits	
1155	Exchange taxes	
1156	Other taxes on international trade and transactions	
116	Other taxes	
12	Social contributions [GFS]	
121	Social security contributions [GFS]	
1211	Employee contributions [GFS]	
1212	Employer contributions [GFS]	
1213	Self-employed or nonemployed contributions [GFS]	
1214	Unallocable contributions [GFS]	
122	Other social contributions [GFS]	
1221	Employee contributions [GFS]	
1222	Employer contributions [GFS]	
1223	Imputed contributions [GFS]	Non-cash concept Not available in countries with pure cash data
13	Grants	
131	From foreign governments	
1311	Current	
1312	Capital	
132	From international organizations	
1321	Current	

1322	Capital	
133	From other general government units	This should consolidate to zero across the whole of general government
1331	Current	
1332	Capital	
14	Other revenue	
141	Property income [GFS]	
1411	Interest [GFS]	
14111	From nonresidents	These items were added in the GFSM 2014 Based questionnaire, they were not requested in the GFSM 2001 questionnaire
14112	From residents other than general government	
14113	From other general government units	
1412	Dividends	
1413	Withdrawals from income of quasi-corporations	
1414	Property income from investment income disbursements	
1415	Rent	
1416	Reinvested earnings on foreign direct investment	
142	Sales of goods and services	
1421	Sales by market establishments	
1422	Administrative fees	
1423	Incidental sales by nonmarket establishments	
1424	Imputed sales of goods and services	Non-cash concept Not available in countries with pure cash data
143	Fines, penalties, and forfeits	
144	Transfers not elsewhere classified	
1441	Current transfers not elsewhere classified	
14411	Subsidies	No longer requested in version 1 5 of the questionnaire
14412	Other current transfers	
1442	Capital transfers not elsewhere classified	
145	Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes	GFS code 145 was used to record miscellaneous and unidentified revenue in GFSM 001 questionnaire
1451	Premiums, fees, and current claims	
14511	Premiums	No longer requested in version 1 5 of the questionnaire
14512	Fees for standardized guarantee schemes	
14513	Current claims	
1452	Capital claims	
	Memorandum items:	
	Cash/In-kind split of grants	
1M13A	Grants in cash	
1M13B	Grants in kind	
	SNA aggregates	
1MD61	Social contributions [SNA]	
1MP1x	Output, except other nonmarket output [SNA]	
1MP11	Market output [SNA]	
1MP12	Output for own final use [SNA]	
1MP131	Payments for other non-market output [SNA]	
1MD41	Interest [SNA]	
	Intragovernmental interest	
14113CBA	From budgetary central government	No longer requested in version 1 5 of the questionnaire
14113CEA	From extrabudgetary central government	
14113CCG	From central government	
14113CSS	From social security funds	
14113CSG	From state governments	
14113CLG	From local governments	
	Intragovernmental grants	
133CBA	From budgetary central government	
133CEA	From extrabudgetary central government	
133CCG	From central government	
133CSS	From social security funds	
133CSG	From state governments	
133CLG	From local governments	

Table 2 Expense

GFS Code	GFS Descriptor	Notes
2	Expense	
21	Compensation of employees [GFS]	
211	Wages and salaries [GFS]	
212	Employers' social contributions [GFS]	
2121	Actual employers' social contributions [GFS]	
2122	Imputed employers' social contributions [GFS]	
22	Use of goods and services	
23	Consumption of fixed capital [GFS]	Non-cash concept Not available in countries with pure cash data
24	Interest [GFS]	
241	To nonresidents [GFS]	
242	To residents other than general government [GFS]	
243	To other general government units [GFS]	This should consolidate to zero across the whole of general government
25	Subsidies	
251	To public corporations	
252	To private enterprises	
253	To other sectors	
26	Grants	
261	To foreign governments	
2611	Current	
2612	Capital	
262	To international organizations	
2621	Current	
2622	Capital	
263	To other general government units	These should consolidate to zero across the whole of general government
2631	Current	
2632	Capital	
27	Social benefits [GFS]	
271	Social security benefits [GFS]	
272	Social assistance benefits	
273	Employment-related social benefits [GFS]	
28	Other expense	
281	Property expense other than interest	
2811	Dividends	
2812	Withdrawals from income of quasi-corporations	
2813	Property expense for investment income disbursements	
2814	Rent	
2815	Reinvested earnings on foreign direct investment	
282	Transfers not elsewhere classified	
2821	Current transfers not elsewhere classified	
2822	Capital transfers not elsewhere classified	
283	Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes*	
2831	Premiums, fees, and current claims	
28311	Premiums	
28312	Fees for standardized guarantee schemes	No longer requested in version 1.5 of the questionnaire
28313	Current claims	
2832	Capital claims	
Memorandum items:		
Cash/In-kind split of social benefits		
2M27A	Social benefits in cash	
2M27B	Social benefits in kind	
SNA aggregates		
2MD1	Compensation of employees [SNA]	
2MP2	Intermediate consumption [SNA]	
2MK1	Consumption of fixed capital [SNA]	
2MD41	Interest [SNA]	No longer requested in version 1.5 of the questionnaire
2MD62x	Social benefits, other than social transfers in kind – nonmarket production [SNA]	
2MD62	Social benefits, other than social transfers in kind [SNA]	
2MD632	Social transfers in kind – purchased market production [SNA]	

2MD71	Net nonlife insurance premiums [SNA]
	Intragovernmental interest
243CBA	To budgetary central government
243CEA	To extrabudgetary central government
243CCG	To central government
243CSS	To social security funds
243CSG	To state governments
243CLG	To local governments
	Intragovernmental grants
263CBA	To budgetary central government
263CEA	To extrabudgetary central government
263CCG	To central government
263CSS	To social security funds
263CSG	To state governments
263CLG	To local governments

Tables 3 and 6 Classifications of Flows and Stock Positions in Assets and Liabilities

GFS Code	GFS Descriptor	Notes
X	Net worth	
X1	Nonfinancial assets	
X11	Fixed assets	
X111	Buildings and structures	
X112	Machinery and equipment	
X113	Other fixed assets	
X114	Weapons systems	Investment in weapons systems (e.g. tanks, warships) was recorded under use of goods and services in GFSM 2001
X12	Inventories	
X13	Valuables	
X14	Nonproduced assets	
X141	Land	
X142	Mineral and energy resources	
X143	Other naturally occurring assets	
X144	Intangible nonproduced assets	
X2	Financial assets	
	Monetary gold and Special Drawing Rights (SDRs)	In most countries, Monetary gold and SDR assets are not recorded in the Central Bank balance sheet
X201		
X202	Currency and deposits	
X203	Debt securities	
X204	Loans	
X205	Equity and investment fund shares	
	Insurance, pension, and standardized guarantee schemes	
X206	[GFS]	
X207	Financial derivatives and employee stock options	
X208	Other accounts receivable	
X21	Domestic	
X211–X218	Same instrument breakdown as above	
X22	External	
X221–X228	Same instrument breakdown as above	
X3	Liabilities	
	Special Drawing Rights (SDRs)	In most countries, SDR liabilities are not recorded in the government balance sheet
X301		
X302	Currency and deposits	
X303	Debt securities	
X304	Loans	
X305	Equity and investment fund shares	
	Insurance, pension, and standardized guarantee schemes	
X306	[GFS]	
X3061	Nonlife insurance technical reserves	
X3062	Life insurance and annuities entitlements	
X3063	Pension entitlements [GFS]	
X3064	Claims of pension funds on pension manager	
	Provisions for calls under standardized guarantee	
X3065	schemes	
X307	Financial derivatives and employee stock options	
X308	Other accounts payable	
X31	Domestic	
X312–X318	Same instrument breakdown as above, but excluding SDRs	
X32	External	
X321–X328	Same instrument breakdown as above	

Table 3 Memorandum Items

GFS Code	GFS Descriptor	Notes
31x 1	Acquisitions of nonfinancial assets, other than inventories	
311 1	Acquisitions: fixed assets	
313 1	Acquisitions: valuables	
314 1	Acquisitions: nonproduced assets	
31x 2	Disposals of nonfinancial assets, other than inventories	
311 2	Disposals: fixed assets	
313 2	Disposals: valuables	
314 2	Disposals: nonproduced assets	
31 3	Consumption of fixed capital (=Table 2: 24)	Should equal consumption of fixed capital reported in Table 2
3M1	Own-account capital formation	
3M11	Compensation of employees	
3M12	Use of goods and services	No longer requested in version 1.5 of the questionnaire
3M13	Consumption of fixed capital	
3M14	Other taxes minus other subsidies (on production)	
3M2	Net transactions in financial assets and liabilities [=32-33]	
3M3	Gross debt (D4) at market value: transactions (= 3M3D3 + 3306)	
3M3D3	D3 debt liabilities at market value: transactions (= 3M3D2 + 3308)	
3M3D2	D2 debt liabilities at market value: transactions (3M3D1 + 3301 + 3302)	
3M3D1	D1 debt liabilities at market value: transactions (= 3303+3304)	

Tables 4, 5 and 9 Other Economic Flows in Assets and Liabilities

GFS Code	GFS Descriptor	Notes
X1	Non-financial assets	
X11	Fixed assets	
X12	Inventories	No longer requested in version 1.5 of the questionnaire
X13	Valuables	
X14	Nonproduced assets	
X2	Financial Assets	
X201	Monetary gold and Special Drawing Rights (SDRs)	
X202	Currency and deposits	
X203	Debt securities	
X204	Loans	
X205	Equity and investment fund shares	
X206	Insurance, pension, and standardized guarantee schemes [GFS]	No longer requested in version 1.5 of the questionnaire
X207	Financial derivatives and employee stock options	
X208	Other accounts receivable	
X21	Domestic Debtors	
X22	External Debtors	
X3	Liabilities	
X301	Monetary gold and Special Drawing Rights (SDRs)	
X302	Currency and deposits	
X303	Debt securities	
X304	Loans	
X305	Equity and investment fund shares	
X306	Insurance, pension, and standardized guarantee schemes [GFS]	No longer requested in version 1.5 of the questionnaire
X307	Financial derivatives and employee stock options	
X308	Other accounts payable	
X31	Domestic Creditors	
X32	External Creditors	
Memorandum Items		
XM2	Change in net financial worth	
XM3	Gross debt at market value	
XM3D3	D3 debt liabilities at market value	
XM3D2	D2 debt liabilities at market value	
XM3D1	D1 debt liabilities at market value	

Table 6 Memorandum Items

GFS Codes	GFS Descriptors	Notes	
6M2	Net financial worth [=62-63]		
<i>Debt memorandum items</i>			
6M3	Gross debt (D4) at market value	Note on D1-D4 Debt D1 debt liabilities are liabilities in debt securities and loans D2 debt liabilities are liabilities in currency and deposits and SDRs + D1 D3 debt liabilities are liabilities in other accounts payable + D2 D4 debt liabilities are liabilities in insurance, pension and standardized guarantee schemes + D3	
6M3D3	D3 debt liabilities at market value		
6M3D2	D2 debt liabilities at market value		
6M3D1	D1 debt liabilities at market value		
6M4	Gross debt (D4) at nominal value		
6M4D3	D3 debt liabilities at nominal value		
6M4D2	D2 debt liabilities at nominal value		
6M4D1	D1 debt liabilities at nominal value		
6M35	Gross debt (D4) at face value		
6M35D3	D3 debt liabilities at face value		
6M35D2	D2 debt liabilities at face value		
6M35D1	D1 debt liabilities at face value		
6M36	Net debt (D4) at market value		
6M91	Gross debt (D4) at market value, net of currency and deposits assets		
6M91D3	D3 debt liabilities net of currency and deposits assets		
6M91D2	D2 debt liabilities net of currency and deposits assets		
6M91D1	D1 debt liabilities net of currency and deposits assets		
6M92	Assets in high quality tradable securities		
6M93	Government gross debt per national definition		
<i>Opening stock positions</i>			
61 _{t-1}	Nonfinancial assets (opening balance)	These cells should be completed using the closing balance of the previous years	
62 _{t-1}	Financial assets (opening balance)		
63 _{t-1}	Liabilities (opening balance)		
6M3D1 _{t-1}	D1 debt liabilities at market value (opening balance)		
<i>Other memorandum items</i>			
6M391	Concessional loans at nominal value	No longer requested in version 1.5 of the questionnaire	
6M392	Implicit transfers resulting from loans at concessional interest rates		
6M5	Arrears		
6M6	Explicit contingent liabilities		
6M61	of which: Publicly guaranteed debt		
6M7	Net implicit obligations for social security benefits		
6M8	Nonperforming loan assets at fair value		
6M81	Nonperforming loan assets at nominal value		
			No longer requested in version 1.5 of the questionnaire

Table 6A Debt Liabilities at Nominal / Market Value

GFS Code	GFS Descriptor	Notes
6301N	Special Drawing Rights	
6301NA1	Domestic creditors	Pre-coded as zero in v1 5 of the questionnaire
6301NA2	External creditors	
6301NB1	Short-term by original maturity	Pre-coded as zero in v1 5 of the questionnaire
6301NB2	Long-term by original maturity, with payment due in one year or less	Pre-coded as zero in v1 5 of the questionnaire
6301NB3	Long-term by original maturity, with payment due in more than one year	
6301NC1	Domestic currency denominated	Pre-coded as zero in v1 5 of the questionnaire
6301NC2	Foreign currency denominated	
6301ND1	Fixed rate	Pre-coded as zero in v1 5 of the questionnaire
6301ND2	Variable rate	
6302N	Currency and deposits	
6302NA1	Domestic creditors	
6302NA2	External creditors	
6302NB1	Short-term by original maturity	
6302NB2	Long-term by original maturity, with payment due in one year or less	
6302NB3	Long-term by original maturity, with payment due in more than one year	
6302NC1	Domestic currency denominated	
6302NC2	Foreign currency denominated	
6302ND1	Fixed rate	
6302ND2	Variable rate	
6303N	Debt securities at nominal value	
6303NA1	Domestic creditors	
6303NA2	External creditors	
6303NB1	Short-term by original maturity	
6303NB1d	<i>of which: domestic currency denominated</i>	
6303NB2	Long-term by original maturity, with payment due in one year or less	
6303NB2d	<i>of which: domestic currency denominated</i>	
6303NB3	Long-term by original maturity, with payment due in more than one year	
6303NC1	Domestic currency denominated	
6303NC2	Foreign currency denominated	
6303ND1	Fixed rate	
6303ND2	Variable rate	
6303M	Debt securities at market value	
6303MA1	Domestic creditors	
6303MA2	External creditors	
6303MB1	Short-term by original maturity	
6303MB1d	<i>of which: domestic currency denominated</i>	
6303MB2	Long-term by original maturity, with payment due in one year or less	
6303MB2d	<i>of which: domestic currency denominated</i>	
6303MB3	Long-term by original maturity, with payment due in more than one year	
6303MC1	Domestic currency denominated	
6303MC2	Foreign currency denominated	
6303MD1	Fixed rate	
6303MD2	Variable rate	
6304N	Loans	
6304NA1	Domestic creditors	
6304NA2	External creditors	
6304NB1	Short-term by original maturity	
6304NB1d	<i>of which: domestic currency denominated</i>	
6304NB2	Long-term by original maturity, with payment due in one year or less	
6304NB2d	<i>of which: domestic currency denominated</i>	
6304NB3	Long-term by original maturity, with payment due in more than one year	
6304NC1	Domestic currency denominated	
6304NC2	Foreign currency denominated	
6304ND1	Fixed rate	
6304ND2	Variable rate	
6306N	Insurance, pension, and standardized guarantee schemes	
6306NA1	Domestic creditors	
6306NA2	External creditors	
6306NB1	Short-term by original maturity	
6306NB2	Long-term by original maturity, with payment due in one year or less	
6306NB3	Long-term by original maturity, with payment due in more than one year	
6306NC1	Domestic currency denominated	

6306NC2	Foreign currency denominated	
6306ND1	Fixed rate	
6306ND2	Variable rate	
6308N	Other accounts payable	
6308NA1	Domestic creditors	
6308NA2	External creditors	
6308NB1	Short-term by original maturity	
6308NB2	Long-term by original maturity, with payment due in one year or less	
6308NB3	Long-term by original maturity, with payment due in more than one year	
6308NC1	Domestic currency denominated	
6308NC2	Foreign currency denominated	
6308ND1	Fixed rate	
6308ND2	Variable rate	

Table 6B Debt Liabilities at Face Value

GFS Code	GFS Descriptor	Notes
6301F	Special Drawing Rights	
6301FA1	Domestic creditors	Pre-coded as zero in v1 5 of the questionnaire
6301FA2	External creditors	
6301FB1	Short-term by original maturity	Pre-coded as zero in v1 5 of the questionnaire
6301FB2	Long-term by original maturity, with payment due in one year or less	Pre-coded as zero in v1 5 of the questionnaire
6301FB3	Long-term by original maturity, with payment due in more than one year	
6301FC1	Domestic currency denominated	Pre-coded as zero in v1 5 of the questionnaire
6301FC2	Foreign currency denominated	
6301FD1	Fixed rate	Pre-coded as zero in v1 5 of the questionnaire
6301FD2	Variable rate	
6302F	Currency and deposits	
6302FA1	Domestic creditors	
6302FA2	External creditors	
6302FB1	Short-term by original maturity	
6302FB2	Long-term by original maturity, with payment due in one year or less	
6302FB3	Long-term by original maturity, with payment due in more than one year	
6302FC1	Domestic currency denominated	
6302FC2	Foreign currency denominated	
6302FD1	Fixed rate	
6302FD2	Variable rate	
6303F	Debt securities at nominal value	
6303FA1	Domestic creditors	
6303FA2	External creditors	
6303FB1	Short-term by original maturity	
6303FB1d	<i>of which: domestic currency denominated</i>	
6303FB2	Long-term by original maturity, with payment due in one year or less	
6303FB2d	<i>of which: domestic currency denominated</i>	
6303FB3	Long-term by original maturity, with payment due in more than one year	
6303FC1	Domestic currency denominated	
6303FC2	Foreign currency denominated	
6303FD1	Fixed rate	
6303FD2	Variable rate	
6304F	Loans	
6304FA1	Domestic creditors	
6304FA2	External creditors	
6304FB1	Short-term by original maturity	
6304FB1d	<i>of which: domestic currency denominated</i>	
6304FB2	Long-term by original maturity, with payment due in one year or less	
6304FB2d	<i>of which: domestic currency denominated</i>	
6304FB3	Long-term by original maturity, with payment due in more than one year	
6304FC1	Domestic currency denominated	
6304FC2	Foreign currency denominated	
6304FD1	Fixed rate	
6304FD2	Variable rate	
6306F	Insurance, pension, and standardized guarantee schemes	
6306FA1	Domestic creditors	
6306FA2	External creditors	
6306FB1	Short-term by original maturity	
6306FB2	Long-term by original maturity, with payment due in one year or less	

6306FB3	Long-term by original maturity, with payment due in more than one year	
6306FC1	Domestic currency denominated	
6306FC2	Foreign currency denominated	
6306FD1	Fixed rate	
6306FD2	Variable rate	
6308F	Other accounts payable	
6308FA1	Domestic creditors	
6308FA2	External creditors	
6308FB1	Short-term by original maturity	
6308FB2	Long-term by original maturity, with payment due in one year or less	
6308FB3	Long-term by original maturity, with payment due in more than one year	
6308FC1	Domestic currency denominated	
6308FC2	Foreign currency denominated	
6308FD1	Fixed rate	
6308FD2	Variable rate	

Table 7 Expenditure by Functions of Government

GFS Code	GFS Descriptor	Notes
7	EXPENDITURE [=2M]	Values reported here will be cross checked with value of expense (2) + net acquisition of nonfinancial assets (31)
701	General public services	
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	
7012	Foreign economic aid	
7013	General services	
7014	Basic research	
7015	R & D General public services	
7016	General public services not elsewhere classified	
7017	Public debt transactions	
7018	Transfers of general character between levels of government	This should consolidate to zero across the whole of general government
702	Defense	
7021	Military defense	
7022	Civil defense	
7023	Foreign military aid	
7024	R & D Defense	
7025	Defense not elsewhere classified	
703	Public order and safety	
7031	Police services	
7032	Fire protection services	
7033	Law courts	
7034	Prisons	
7035	R & D Public order and safety	
7036	Public order and safety not elsewhere classified	
704	Economic affairs	
7041	General economic, commercial, and labor affairs	
7042	Agriculture, forestry, fishing, and hunting	
7043	Fuel and energy	
7044	Mining, manufacturing, and construction	
7045	Transport	
7046	Communication	
7047	Other industries	
7048	R & D Economic affairs	
7049	Economic affairs not elsewhere classified	
705	Environmental protection	
7051	Waste management	
7052	Waste water management	
7053	Pollution abatement	
7054	Protection of biodiversity and landscape	
7055	R & D Environmental protection	
7056	Environmental protection not elsewhere classified	
706	Housing and community amenities	
7061	Housing development	
7062	Community development	
7063	Water supply	
7064	Street lighting	
7065	R & D Housing and community amenities	
7066	Housing and community amenities not elsewhere classified	
707	Health	
7071	Medical products, appliances, and equipment	
7072	Outpatient services	
7073	Hospital services	
7074	Public health services	
7075	R & D Health	
7076	Health not elsewhere classified	
708	Recreation, culture and religion	

7081	Recreational and sporting services	
7082	Cultural services	
7083	Broadcasting and publishing services	
7084	Religious and other community services	
7085	R & D Recreation, culture, and religion	
7086	Recreation, culture, and religion not elsewhere classified	
709	Education	
7091	Pre-primary and primary education	
7092	Secondary education	
7093	Postsecondary nontertiary education	
7094	Tertiary education	
7095	Education not definable by level	
7096	Subsidiary services to education	
7097	R & D Education	
7098	Education not elsewhere classified	
710	Social protection	
7101	Sickness and disability	
7102	Old age	
7103	Survivors	
7104	Family and children	
7105	Unemployment	
7106	Housing	
7107	Social exclusion not elsewhere classified	
7108	R & D Social protection	
7109	Social protection not elsewhere classified	

Tables 8A / 8B Classifications of Flows and Stock Positions in Assets and Liabilities by Counterpart Sector

GFS Code	GFS Descriptor	Notes
82 / 682	Net acquisition of financial assets [=32]	
821 / 6821	Domestic debtors [=321]	
8211 / 68211	General government	
82111 / 682111	Central government	
821111 / 6821112	Budgetary central government	
821112 / 6821112	Extrabudgetary central government	No longer requested in version 1.5 of the questionnaire
82112 / 682112	Social security funds	
82113 / 682113	State governments	
82114 / 682114	Local governments	
		Most countries will always have data in these lines, reflecting government deposits with the Central Bank
8212 / 68212	Central bank	
8213 / 68213	Deposit-taking corporations except the central bank	
8214 / 68214	Other financial corporations	
8215 / 68215	Nonfinancial corporations	
8216 / 68215	Households & nonprofit institutions serving households	
822 / 6822	External debtors [=322]	
8221 / 68221	General government	
8227 / 68227	International organizations	
8228 / 68227	Financial corporations other than international organizations	
8229 / 68229	Other nonresidents	
83 / 683	Net incurrence of liabilities [=33]	
831 / 6831	Domestic creditors [=331]	
8311 / 68311	General government	
83111 / 683111	Central government	
831111 / 6831112	Budgetary central government	No longer requested in version 1.5 of the questionnaire
831112 / 683112	Extrabudgetary central government	
83112 / 683112	Social security funds	
83113 / 683113	State governments	
83114 / 683114	Local governments	
8312 / 68312	Central bank	
8313 / 68313	Deposit-taking corporations except the central bank	
8314 / 68314	Other financial corporations	
8315 / 68315	Nonfinancial corporations	
8316 / 68316	Households & nonprofit institutions serving households	
832 / 6832	External creditors [=332]	
8321 / 68321	General government	
8327 / 68327	International organizations	
8328 / 68328	Financial corporations other than international organizations	
8329 / 68329	Other nonresidents	