



Index

Numbers in references refer to paragraphs in chapters, boxes, tables, or Appendixes. Page numbers are included for Model forms.

A

Accessibility of data, 1.9, 1.28, 17.1, 17.8–17.12, Box 17.1
Accounting system, 1.19–1.23
 for insurance technical reserves, A2.32
Accrual basis accounting, 1.21
 for debt securities, 10.36
 recording interest income in, 13.63–13.73
 in services, 3.27
Advance release calendar, 8.37
Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, 5.21
Agriculture, employment relationships in, 13.4
Airline services
 code share agreements, 12.38, 12.48–12.49
 interlining, 12.38, 12.48–12.49
 leasing arrangements, 12.28, 12.34
 passenger fare data, 3.24, 3.28, 3.30–3.31, 12.47–12.50, 12.66
 residency of multiterritory companies, 8.68–8.69, 10.4
 surveys of, 3.42–3.47
Airspace licensing, 15.10
Annuities, changes in volume of, 9.111

B

Balance of payments
 coding systems, 1.10, A7.1–A7.13, Table A7.1–A7.3
 compiling register for, 2.8–2.19, Figure 4.1
 component accounts, 1.24
 consignment trade in, 3.7, Table 11.4, Model form 4

 data sources for compilation of, 1.9, 1.26, 2.1–2.2, 3.1–3.240, 4.1–4.78, 5.35–5.40, 6.1–6.49, 7.1–7.48
 data structure definitions, A7.10–A7.46, Table A7.4–A7.7
 definition of, as statistical statement, 1.13
 deriving IIP from transactions data, 9.82
 exceptional financing transactions, 16.1–16.8, Table 16.1
 financial transactions data, 9.36
 imbalances, 1.23, 8.88
 institutional arrangements for agency in charge of data collection on, 3.192, 8.1, 8.3–8.16
 international transactions reporting system statement of, 4.45–4.58
 main tasks in compilation of, 1.6
 merchanted transactions in, 3.8–3.9, 11.29–11.32, Model form 5
 purpose of *Guide* in compilation of, 1.1–1.4, 1.8
 securities transactions and, 3.154
 surveys in, 3.1
 use of international merchandise trade statistics in compiling, 3.2–3.4, 5.35–5.40

See also Balance of Payments and International Investment Position Compilation Guide; Balance of Payments and International Investment Position Manual
Balance of Payments and International Investment Position Compilation Guide (Guide)
BPM6 and, 1.1
compilation methodology recommendations in, 1.8

 content and organization of, 1.9–1.11
 preparation of, 1.5
 purpose of, 1.1–1.4
 scope of, 1.6–1.7

Balance of Payments and International Investment Position Manual, sixth edition (BPM6)

 accounting system recommendations, 1.19–1.22
 on allocation of special drawing rights, 10.92

Balance of Payments Manuals, BPM5 and BPM6, 1.10, 8.102–8.103, Appendix 1, Tables 8.10–8.11

 classification of economic sectors in, A6.57
 classification of other services in, 3.92, Table 3.1

 classification of securities in, 3.158
 on compilation of value of manufacturing services, 3.16
 conceptual framework of, 1.1, 1.12–1.14

 on conversion of foreign currency positions and transactions, 3.141
 on currency composition of financial assets and liabilities, 6.22, 13.40

 on direct investment relationships, 7.16, 10.7, A4.2

 on exceptional financing transactions, 16.1–16.8, Table 16.1
 on freight services, 12.35, 12.37
Guide and, 1.1

 on identification of parties in stock trades, 10.49

 insurance accounting requirements, 14.34, A2.18, A2.41, Box A2.1, Box A2.4

- on intellectual property products and transactions, 12.4, 12.120, Table 3.1
- international merchandise trade statistics guidelines and, 5.3–5.5, 5.16–5.17, Table 5.1
- on investment funds, 10.15
- linkage of monetary and financial statistics with, 10.40, A6.31–A6.53
- on loans with concessional interest, 10.80
- on manufacturing services, 12.5, 12.11
- on offshore banks, 3.149
- positive and negative sign conventions, 8.102, 8.103, Tables 8.10–8.11
- purpose, 1.1
- on recording consignment trade in balance of payments, 3.7
- on recording of stock options, 10.54
- on recording transactions in financial derivatives, 10.49, 10.56
- on regional arrangements, 8.74
- on research and development transactions, 12.126, 12.128
- on securities repurchase and lending agreements, 3.182, 10.81
- on special purpose entities, 10.16
- System of National Accounts 2008* and, 1.2, A6.2–A6.30
- on technical assistance and aid, 12.156
- on travel and tourism expenditures, 12.78–12.80
- on treatment of transfer pricing, 11.25, A4.56–4.57
- valuation methodology, 10.40
- on valuation of direct investment flows, 10.16
- Balance sheet data
 - from banks and financial institutions, 3.142–3.143, 3.146
 - in government finance statistics, A6.109–A6.110
 - in national accounts and IIP, A6.27–A6.30
 - on other accounts receivable/payable, 10.89–10.90
 - reinvested earnings calculation from, 13.54, 13.55
- Bank for International Settlements, 7.3–7.4
- adjustments to data from, 7.26–7.28
- balance of payments data from, 7.23
- foreign exchange activity data, 12.114
- IIP data from, 7.23, 9.63–9.70
- nonbank sector data, 7.26
- statistics collected by, 7.23–7.25
- See also* International banking statistics
- Banks
 - international banking statistics, 9.63–9.70
 - in international transactions reporting system, 4.3–4.5
 - monetary and financial statistics from, 9.11–9.22, Table 9.1
 - offshore, 3.149
 - recording of transactions of, in ITRS, 4.22–4.26
 - remittances services to households, 14.12–14.13
 - surveys of, 3.142–3.151
 - See also* Central bank; Financial services
- Benchmark Definition of Foreign Direct Investment*, 7.17, 10.5, 10.10, A4.5
- Bilateral Loan Agreements, IMF, 10.107–10.108
- BIS Quarterly Review*, 9.63–9.64
- Bonded factories, 12.16 *See also* Manufacturing services on physical inputs owned by others
- Bookkeeping system in international accounts, 1.19
- Border surveys, 12.73, 13.20
- Border workers, *see* Foreign workers
- BPM6*. *See* *Balance of Payments and International Investment Position Manual*, sixth edition (*BPM6*)
- Branch operations
 - companies operating seamlessly across economies, 8.68–8.70, 10.4
 - construction company, residency issues in compilation and, 8.65–8.67, 12.93–12.94, 12.101, Table 8.7
 - in production sharing arrangement, Box 10.1
 - transport equipment ownership, 12.28
- Broadcast rights transactions, 12.128–12.129
- Broad Economic Category, 5.19, 5.20
- C**
- Cancellation of liabilities, 9.99
- Capital account
 - acquisition/disposal of nonproduced, nonfinancial assets, 15.4–15.17
 - capital transfers, 15.18–15.40
 - definition of, 15.1
 - linkage with the national accounts, A6.22
 - reporting and types of transactions in, 8.99
 - scope of coverage of, 1.24
 - sign conventions in, Table 8.10
- Capitalization ratio, A4.50, A4.53
- Capital taxes, 15.38–15.40
- Capital transfers
 - current transfers *versus*, 15.18
 - debt assumption, 15.22–15.25, Table 15.2
 - debt forgiveness, 15.3
 - definition of, 15.2
 - investment grants as, 15.32–15.38
 - nonlife insurance claims including catastrophic events, 15.26–15.31
 - technical assistance as, 14.39–14.41
 - types and characteristics of, 15.3, Table 14.2
- Carry forward, 9.90
- Central bank
 - credit and loans with the IMF, 6.19
 - currency and deposits data, 10.72
 - data sources on external assets and liabilities, 6.3
 - external assets and liabilities data collection components from, 6.20, 9.23, 9.26, 9.27, Table 6.1, Table 9.2
 - financial derivatives statistics, 10.64, 10.65, 10.67, 10.100
 - macroeconomic statistical datasets from, 9.11, 9.12, 9.23–9.30
 - public sector external debt data from, 6.19
 - reconciliation of sectoral balance sheet with IIP, 9.30, A6.49, Table A6.4
 - reserve assets data from, 6.25–6.26, 9.23, 9.24, 10.100, 10.104, Table 10.2
 - significance of, in balance of payments compilation, 6.1

- Centralized Securities Database,
Box 10.4
- Charitable organizations, 3.113–3.115
- Classification adjustment, 11.9
- Code sharing agreement, 12.48, 12.49
- Commercial free zone, 5.8, 5.9, 5.11
- Commissions and fees, 3.165, 13.37
- Compensation of employees
data models for estimating, 13.23, 13.24
data sources, ITRS, 13.11–13.16
data sources, official sources, 13.19–13.20
data sources, partner economy data, 13.22
data sources, surveys, 13.17–13.18, 13.21
definition of, 13.3–13.4, Table 14.2
in government finance statistics, A6.89, A6.90
identifying employment relationships, 13.4–13.7
payment in kind, 13.15
primary income, 13.1
recording, 13.8–13.10, Example 13.1
tax withholding, 14.19, 14.21
- Compilation process
gathering data from multiple sources, 8.11–8.15
various agencies involved in, 8.4
- Consignment trade, 3.7
- Construction activity, 8.65–8.67, Table 8.7, Example 12.1
- Construction services
abroad, 12.96, 12.99
data sources, Table 12.4
as direct investment activity, 12.92–12.94
example of balance of payments recording, 12.100
identifying employment relationships in, 12.98, 12.101, 13.6
model form for data collection, 3.68, 3.69
other services category, 3.92, Table 3.1
in the reporting economy, 12.97, 12.99
residency, 8.65–8.67, 12.94, Table 8.7
scope of, 3.67
See also Other services
- Contract manufacturing, 12.6
- Contracts
change in contractual terms, 9.103
as marketable assets, 15.11
transfer agreements, 15.11–15.13
types of, 15.7, 15.10
- Coordinated Direct Investment Survey
adjustments to, for balance of payments and IIP, 7.20–7.22, A4.5, A5.21
data initiative, 7.4
directional principle presentation, 7.22, Table 7.1
scope, 7.16–7.19, 10.26
valuation, 9.51
- Coordinated Portfolio Investment Survey
adjustments to, for balance of payments and IIP, 7.14–7.15
data initiative, 7.4
frequency, 7.13
mirror data for partner country as proxy, 7.7, 7.11–7.12, 10.48
scope, 7.9, A5.21
Survey of Securities Held as Foreign Exchange Reserves (SEFER), 7.10
- Corporate change of residence, 9.110
- Cost, insurance and freight (c.i.f)/f.o.b, 5.22
adjustments, 11.21, 11.22
- Coverage adjustment, 11.8
- Currency and deposits, 10.72–10.75, Table 14.2
- Currency and economic unions, 8.74–8.83
- Currency conversion
customs valuation under international merchandise trade statistics, 5.24, 5.25
in international transactions reporting system, 4.18–4.21
in margins on buying and selling transactions, 12.108–12.114
in monetary and financial statistics, 10.75, 10.91
net errors or omissions arising from, 8.95
transactions in foreign currency, 10.74
- Current account
bookkeeping system, 1.20
linkage with the national accounts, A6.11–A6.21
nonlife insurance premiums and claims, 15.26–15.27
scope of coverage of, 1.24
sign convention in, Table 8.11
transactions, types and reporting, 8.99
- Current transfers
capital transfers *versus*, 15.18
compilation of, 14.5, Table 14.1
international cooperation, 14.38, 14.40, 14.45
miscellaneous, 14.49
personal, 14.10–14.13, Table 14.2
scope and coverage, 14.1, 14.3, 14.4
taxes on income and wealth, 14.18–14.24, 15.39, Example 14.1
types of, 14.4, Table 14.1
- Customs arrangements, 8.84–8.86
- Customs declaration forms, 5.29, 5.30
manufacturing services data in, 12.22
- Customs procedures, 5.32
- D**
- Data models, 8.25–8.28, 13.23–13.24, 13.39
- Data Quality Assessment Framework
accessibility 17.1, Box 2.2
consistency evaluation 17.6
revision policy, 8.34, 17.7
scope 8.6, Box 17.1
- Data structure definitions, A7.10–A7.46, Table A7.4–A7.7
- Debt, government–guaranteed, recording, 6.16
- Debt assumption, 15.22–15.25, Table 15.2
- Debt forgiveness, 15.19–15.21
- Debt instruments
data from financial statements on, 9.44
as source of investment income, 13.25
- Debt reorganization, 9.93
- Debt securities
coupon payments, 13.70
definition, 3.158, 10.32
issued at discount, 10.36
issued at premium, 10.36
in portfolio investment, 10.32
reclassification of loans to, 9.102
recording of accrued interest, 13.69–13.72
valuation, 10.36

- Defense transactions, 6.12–6.14
- Depository receipts, 3.161
- Deposit-taking corporations
 currency and deposits data, 10.72
 external debt data, 10.78
 financial intermediaries, 3.153, 10.13
 macroeconomic statistical datasets
 for IIP compilation, 9.11–9.12,
 9.19–9.20
 net operating surplus, 13.53
- Derivatives. *See* Financial derivatives
- Derived data
 direct investment statistics, 7.20–7.21,
 10.18, Box 10.2
 insurance services, A2.35, A2.36,
 A2.47–A2.49, Example A2.4
 insurance technical reserves,
 A2.43–A2.46
 loans, 10.84
 portfolio investment statistics,
 7.11–7.12, 10.48
 quarterly positions from quarterly
 transactions, 9.81–9.89, Example
 9.1
- Development assistance
 Development Assistance Data
 Reporting System, 7.29–7.35
 in donor economies, measurement
 of, 6.28, 6.29
 in recipient economies, measurement
 of, 6.30–6.35
- DIENT. *See* Direct investment enter-
 prises
- Diplomatic missions. *See* Embassies
 and diplomatic missions
- Direct investment
 affiliated financial intermediaries,
 10.13, 10.14
 assets/liabilities presentation,
 A4.70, A4.71, A5.25, Table A4.2,
 Table A4.3
 concept and coverage, 10.3–10.4,
 Appendix 4
 in construction activity, 8.65, Table 8.7
 data sources, 9.39–9.60, 10.20–10.31
 defining relationships in, 10.7–10.10,
 A4.2, A4.41–A4.43, A4.64–A4.67
 directional principle presentation,
 A4.70, A4.71, A5.26–A5.28,
 Table 7.1, Table A4.2
 entities established abroad for fiscal
 purposes, A4.21–A4.24, Table A4.1
 extrapolation of income, 13.42
 fellow enterprises, 10.11, 10.12
 from financial statements, 9.40–9.54
 income, 13.26–13.27, A5.29, Table 13.1
 investment funds, 10.15–10.16
 motivation for, 10.6
 notional units, A4.15–A4.20
 operation of mobile equipment,
 8.61–8.62, Table 8.5
 pass-through capital, A4.34–A4.37
 position data, *See* CDIS and IIP
 presentation by partner economy
 data, A5.24–A5.30
 production sharing arrangements
 and, Box 10.1
 reinvested earnings on, 13.43–13.61
 round tripping, A4.38, A4.39,
 Figure A4.1
 special purpose entities, A4.25–A4.33,
 A4.80, Box A4.1
 statistical units, A4.7–A4.13
 tax data, 6.46, 10.29
 valuation of transactions and posi-
 tions, 10.17–10.19, A4.43–A4.55
 voting power, A4.40–A4.42
See also Direct investment enterprises
- Direct investment enterprise (DIENT)
 calculation of reinvested earnings.
See Reinvested earnings
 construction services companies,
 12.93–12.94
 definition of, 10.7–10.8
 foreign investment approvals, 6.41,
 9.58
 framework for, 10.9
 goods traded between, 4.47
 grants within, 15.35
 hidden dividends, A4.60–A4.62
 hidden injection of equity, A4.63
 notional units, A4.14–A4.19,
 Table 14.2
 pension services, 3.87
 production sharing arrangements,
 Box 10.1
 reverse investment, A4.67
 surveys of, 10.21
 tax data, 6.46
 transfer prices, 11.24–11.28,
 A4.57–A4.59, Table 11.6
 treatment of retained earnings in,
 9.95
See also Direct investment
- Directional principle presentation of
 data, 7.22, Table 7.1
- Direction of Trade Statistics*, 7.45–7.48
- Dividends
 estimation, 13.39, 13.41
 ex-dividend date, 13.74–13.77
 investment fund shareholder
 income, 13.82–13.90
 investment income, 13.1, 13.25–13.28,
 Table 13.1, Figure 13.1
 net operating surplus of insurance
 companies and, 13.52
 retained earnings and, 13.43, 13.49
- Double-entry bookkeeping, 1.19, 8.97
- E**
- E-commerce, 11.7, 12.50, 12.158–12.161
- Economic territory
 companies operating seamlessly
 across multiple economies,
 8.68–8.70, 10.4
 definition of, 1.14
 definition of residency in, 8.54–8.55
 split of, 15.15
 reconciliation with *IMTS 2010*, 5.4,
 5.65.7, 5.10, 5.12, Figure 5.1
- Economic unions, 8.76–8.83
- Educational assistance, 6.35
- Education data, 6.48
- Embassies and diplomatic missions
 compensation of employees and,
 12.156, 13.16, 13.21
 government services, 6.12–6.13,
 12.152–12.154
 land transactions, 15.15
 transactions of, 3.94–3.97
- Employee stock options
 definition and characteristics of,
 10.53–10.55
 external debt and, 7.39
 valuation and recording of,
 10.59–10.63
- Enterprise surveys, *See* Surveys
- Equity securities
 definition 10.32
 valuation, A6.36
- European System of Central Banks,
 Box 10.4
- Exceptional financing transactions
 data sources, 16.11–16.13, Table 16.3
 definition, 16.1
 identifying, 16.3–16.7

- recording, 16.8, Table 16.1
 timing of recording, 16.9, Table 16.2
 valuation of, 16.9, 16.10, Table 16.2
- Exchange rate(s)
 estimation of quarterly position
 data and, 9.85–9.87
 multiple, 8.40–8.48, Table 8.1
 other adjustments, 2.59
See also Currency conversion
- Expansion factors, 8.22, 8.24
- Export processing zones, 12.16
- Extended Balance of Payments Services
 Classification, Table 3.1
- External assets and liabilities, surveys of
 central bank data, 9.23–9.29, Table 6.1,
 Table 9.2
 classification of positions, transac-
 tions and income in, 3.139, 3.140
 conversion of foreign currency posi-
 tions and transactions in, 3.141
 data collection, 3.121–3.123
 data from banks and financial insti-
 tutions, deposit taking corpora-
 tions, 3.142–3.151, 9.13–9.22
 government data. *See* Government,
 external assets and liabilities of
 model forms for, 3.124–3.130
- External debt statistics
*External Debt Statistics: Guide for
 Compilers and Users*, 6.17, 9.5
 Joint External Debt Hub, 7.41–7.42
 loans, 10.76
 other accounts receivable/payable,
 10.89
 Quarterly External Debt Database,
 7.37–7.40, 9.71
 registers of external loans, 9.74
 trade credit and advances, 10.87
- F**
- Fellow enterprises
 definition of, 10.8, 10.11–10.12
 directional principle, A5.26
 investment income, 13.27
 loans to/from, 9.50, Table 9.4
 ultimate controlling parent,
 A4.63–A4.65, Figure A4.2
- Financial account
 balance, 8.102, Table 8.9
 change of sign conventions in,
 8.103, Tables 8.10–8.11
 definition, 10.1
- functional categories of, 10.2. *See also
 specific category*
- instrument categories of, 10.2. *See also
 specific category*
- insurance technical reserves,
 A2.32–A2.34
- international transactions reporting
 system data on, 4.56
- linkage between macroeconomic
 datasets, A6.23–A6.26
- recording transactions in, 8.100
- scope, 10.1
See also Other changes in financial
 assets and liabilities account
- Financial derivatives
 data sources, 3.210–3.211,
 10.64–10.68, Model form 20
 definition of, 3.209, 10.52
 transactions and positions, 9.94,
 10.56–10.58, Box 10.5
- Financial intermediaries, selected
 affiliated, 10.13–10.14
- Financial intermediation services
 indirectly measured
 balance of payments entries, Box A3.1
 data sources, A3.24, A3.24, A3.26,
 Table 12.4
 definition of, 3.89, 12.105, A3.1–A3.3
 exports of, A3.4, A3.11, A3.12,
 Table A3.1
 imports of, A3.5, A3.13, A3.14,
 Table A3.2
 interest income and, 13.62
 negative, A3.15
 reference rate, A3.2, A3.7–A3.10,
 A3.17–A3.20
- Financial lease, 10.82
- Financial services
 data sources, 3.90, 12.105–12.107,
 Table 12.4
 margins on buying and selling
 foreign exchange transactions,
 12.108–12.118
 scope of, 3.89, 12.102
- Financial statements of companies
 data source for IIP, 9.40, Table 9.5
 direct investment and, 9.41–9.44, 9.51
 from official channels, 9.47–9.54
 portfolio/other investment and, 9.53
 publicly available, 9.45–9.46
- FISIM. *See* Financial intermediation
 services indirectly measured
- Fixed capital consumption, 13.48
- Flows
 currency conversion, 1.22
 definition of, 1.15–1.17
 positions derived from, 9.81–9.89,
 10.18, 10.84, Box 10.2, Example 9.1
 reconciliation with positions,
 3.131–3.135, 4.39, Table 4.2
 time of recording of, 1.21
- Food aid, 6.34
- Foreign aid, 4.50
- Foreign currency, 8.49
- Foreign exchange accounts, interna-
 tional transactions reporting
 system and, 4.5, 4.30–4.37
- Foreign investment boards, 6.38–6.41
- Foreign workers definition, 12.35–12.36
- Framework for Direct Investment
 Relationships, 10.9
- Franchise and trademark licensing fees,
 12.124
- Frascati Manual: Proposed Standard
 Practice for Surveys on Research
 and Experimental Development*,
 12.138
- Free circulation area, 5.8
- Free on board (f.o.b). *See* Cost,
 insurance and freight/f.o.b.
 adjustments
- Free zone, 5.8–5.9, 12.16
- Freight services
 adjustment in imports, 3.79–3.82,
 12.37
 definition, 12.35–12.36
 estimation for exports and imports,
 Tables 12.1 and 12.2
- G**
- General Arrangements to Borrow,
 10.101, 10.105, 10.106
- General Data Dissemination Standard,
 7.37
- General government, 9.31
 data from embassy and defense
 transactions, 6.12–6.14
 data on other current expenditures
 and revenues, 6.15
 data sources, 6.4–6.7, 6.9–6.11
 public sector external debt, 6.16–6.24
- Gold, nonmonetary
 definition, 11.33
 data source, 11.34–11.35

- Gold accounts
 as reserve assets, 10.99
 unallocated, 9.107, 10.99
- Gold bullion
 definition, 9.106
 monetization and demonetization, 6.26, 9.106, 10.98, Table 9.6
 as reserve asset, 10.94, 10.99
- Gold loans and gold swaps, 10.81, 10.88, 10.98–10.99, Table 10.3
- Goods
 adjustments to International Merchandise Trade Statistics (IMTS), 11.5, Tables 11.1–11.4
 adjustments to International Transactions Reporting System (ITRS) data, Table 11.5
 c.i.f./f.o.b. adjustments, 11.21, 11.22
 classification adjustments, 11.9, Table 11.2, Table 11.5
 concept of consignment, A5.17, Table A5.14
 concept of origin/consumption, A5.12–A5.16, Table A5.4
 coverage adjustments, 11.8, Table 11.1, Table 11.5
 definition of, 11.1
 electronic commerce in, 11.7
 enterprise surveys as a data source, 11.13
 estimations, 11.16–11.20
 IMTS as a data source, 11.11
 ITRS as a data source, 11.12
 linkage between macroeconomic datasets, A6.11–A6.21
 merchanting transactions, 11.29–11.32
 nonmonetary gold, 11.33–11.35
 primary entries, 11.2
 timing adjustments, 11.11, Table 11.4, Table 11.5
 transfer pricing adjustments, 11.24–11.28, Table 11.6
 valuation adjustments, 11.10, 11.21, 11.22, Table 11.3, Table 11.5
- Government external assets and liabilities, 9.32–9.34, Table 9.3
- Government finance statistics, linkages with international accounts
 balance sheet, A6.109–A6.110
 consumption of fixed capital, expense, A6.93
 compensation of employees, expense, A6.89–A6.90, Table A6.8
 coverage and accounting rules, A6.57–A6.60
 data on other accounts receivable/payable, 10.89
 grants, expense, A6.97–A6.99, Table A6.8
 interest, expense, A6.94, Table A6.8
 other expenses, A6.101–A.103, Table A6.8
 other revenue, A6.81–A6.88, Table A6.7
 revenue from grants, A6.77–A6.80
 revenue from social contributions, A6.75–A6.76
 revenue from taxes, A6.69–A6.74
 social benefits, expense, A6.100, Table A6.8
 statement of operations, A6.63–A6.68, Table A6.5
 statement of other economic flows, A6.108
 structural framework, comparison with balance of payments and IIP A6.61, A6.62, Table A6.1, Figure A6.1
 subsidies, expense, A6.95–A6.96
 transactions in financial assets and liabilities, A6.106, A6.107, Table A6.9
 transactions in nonfinancial assets, A6.104, A6.105
 use of goods and services, expense A6.91–A6.92, Table A6.8
- Government Finance Statistics Manual*, A6.54
- Government goods and services n.i.e.
 expenditure by foreign governments in compiling economy, 12.152–12.155
 government expenditure abroad, 12.150–12.151
 provision of technical assistance and aid, 12.156–12.157
See also Other services
- Government-owned companies, 6.7
- Grants. *See* Current transfers; Capital transfers
- Grossing up data, 2.23, 2.58, 7.14, 7.21
- Gross recording of transactions, 8.98
- Guide. See* Balance of Payments and International Investment Position Compilation Guide
- H**
Handbook on Deriving Capital Measures of Intellectual Property Products, 12.137, 12.138
- Harmonized Commodity Description and Coding System, 5.19, 5.20
- Health services, 6.48, Table 8.8
- Hidden dividends, A4.59–A4.61
- Hidden injections of equity, A4.62
- Holding gains/losses, 9.92
- Households
 compensation of employees, 13.15
 currency and deposits data, 10.72
 e-commerce transactions, 12.161
 recording transactions of, in balance of payments, Table 3.3
 remittances services to, 14.12, 14.13
 surveys of. *See* Household surveys
 transactions and positions, 8.73, Table 8.8
- Household surveys
 data sources for, 3.213
 expenditure, 3.237
 external assets and liabilities, 9.77
 income from, 3.240
 insurance services from, 3.78
 migration statistics from, 3.215–3.225
 of transactions associated with foreign workers, 3.107
- Humanitarian aid, 6.34
- I**
 IIP. *See* International investment position
- IMF. *See* International Monetary Fund
- Income taxes. *See* Taxes on income
- Income yield analysis, 3.135
- Information services, 3.92
- Insurance services,
 data sources, 3.73, 3.74, 3.75, 3.77–3.78, 14.35, 14.37, A2.37, A2.4, A2.5, Table 12.4
 on imports, 3.79–3.82, 12.46, Table 12.2
 model form for, 3.71, 3.72, 3.77
 scope of, 3.70, Table 3.1
See also Insurance transactions and positions

- Insurance transactions and positions
 balance sheet example, Example A2.2
BPM6 entries related to, 14.34, A2.18, Box A2.1
 current account data, Table A2.2
 data sources, A2.37–A2.48, Table 12.4
 example of *BPM6* compliance, Box A2.4
 example of profit and loss account, Example A2.1, Example A2.7
 extraordinary claims, 15.26–15.31
 financial account, A2.32–A2.34, Table A2.3
 goods and services account, 12.45, 12.46, A2.35–A2.36, A2.70–A2.72, Table 12.2
 IIP entries, Tables A2.1, A2.4
 indirect insurance, Example A2.6
 life, A2.60–A2.69, Box A2.3
 net operating surplus, 13.52
 net premiums earned and claims payable or due, A2.20–A2.28
 nonlife, A2.6–A2.7, Example A2.5
 nonlife claims, 15.26–15.31, A2.11–2.13
 nonlife premiums, 14.32–14.37, A2.8–A2.10
 nonresidents' provision, Example A2.4
 premium supplements, A2.29–A2.31
 reinsurance, A2.3, A2.49–A2.59
 sales agents and brokers, Box A2.2
 scope of, A2.1–A2.5
 technical reserves, A2.14–A2.16, A2.32–A2.34, A2.43–A2.46, Example 2.3
See also Insurance services
- Intangible assets, 15.3, 15.4–15.13
- Intellectual property
BPM6 entries, 12.120–12.121
 data sources and methods, 12.119, 12.122, Table 12.4
 scope, 12.117
 types of products, 12.123–12.133
- Inter-American Development Bank, 7.41
- Interest
 accrued, 10.79, 13.62–13.73
 in arrears, 13.67–13.68
 concessional rates, 10.80
 contractual changes in, 9.103
 on debt securities, 10.36
 as expense in government finance statistics, A6.94
 fees for security lending recorded as, 13.91–13.94
 FISIM reference rate, A3.7–A3.10, A3.17–A3.20
 implications of treatment of, 9.97
 investment income and, 13.27–13.31, Table 13.1
 on special drawing rights allocations, 10.92, Table 10.1
 retained earnings, 13.43
- Interlining, 12.48–12.49
- Intermediaries, 3.153
- International Accounting Standards Board, 10.60
- International accounts
 bookkeeping system, 1.19
 classification used, 1.24–1.25
 compilation and dissemination, 1.27–1.28
 components, 1.1, 1.13
 data sources for compilation of, 1.26
 linkages with government finance statistics, A6.54–A6.109
 linkages with monetary and financial statistics, A6.31–A6.53
 linkages with the system of national accounts, A6.1–A6.30
 transactions in, 1.16
- International banking statistics, 7.23, 7.27, 9.62–9.70, 10.78, A3.22
- International Development Association, 7.41
- International Direct Investment Statistics, 10.27
- International Financial Statistics*, 13.40, 16.1
- International investment position (IIP)
 classification of assets and liabilities in, 1.25
 coding system, A7.1–A7.13, Table A7.2
 compilation methodology, 1.8
 data source, approvals of foreign investment, 9.55–9.59
 data source, central bank, 9.23–9.30, Table A6.4
 data source, deposit-taking corporations, except the central bank, 9.13–9.22, Table A6.3
 data source, financial press, 9.60–9.61
 data source, financial statements, 9.40–9.54
 data source, general government, 9.31–9.35
 data source, nonstatistical, 9.39
 data source, other, 9.70–9.73
 data source, surveys, 9.76–9.79
 data sources, 9.4–9.5
 definition of, as statistical statement, 1.13
 domestic data sources, 9.6–9.10
 external data sources, international banking statistics data, 9.62–9.70
 institutional arrangements for agency in charge of data collection on, 8.3–8.16
 pension entitlements, A2.114, Table A2.1
 quarterly estimates, 9.37–9.38, 9.81–9.89, 9.69
 reconciliation with balance of payments, 9.36
See also Balance of Payments and International Investment Position Compilation Guide (Guide); Other changes in financial assets and liabilities
- International Merchandise Trade Statistics: Compilers' Manual 2010*, 7.45
- International Merchandise Trade Statistics: Concepts and Definitions–2010*, 5.3
- International merchandise trade statistics (IMTS), 1.26, 3.2
 challenges in use of, 3.3
 commodity classification in, 5.19–5.20
 compilation procedures, 5.29–5.34, A5.10–A5.17
 coverage of, 5.4
 currency conversion issues, 5.24, 5.25
 data on freight and insurance on imports, Table 12.2
 data source for goods, 11.3–11.11, 11.20, Tables 11.1–11.4
 data source for nonmonetary gold, 11.34, 11.35
 general trade system, 5.6, 5.16
 import and export flows, goods, 5.10–5.15
 manufacturing services in, 12.7–12.9, 12.12, 12.22
 partner economy classification in, 5.28, A5.10–A5.17
 point of valuation, 5.22, 5.26

- purpose of, 5.1, 5.35
 - quality control in, 5.34
 - quantity measurement in, 5.27
 - reconciliation with *BPM6*, 5.5, 5.16, 5.17, Table 5.1
 - scope of, 3.2, 5.1, 5.29
 - special trade system, 5.7–5.9, 5.17, 5.18
 - use of, in international accounts, 5.35–5.40
 - valuation, 5.21–5.26
 - International Monetary Fund
 - balance of payments coding structure, A7.1–A7.9, Table A7.1
 - bilateral data collection, Coordinated Direct Investment Survey, 7.16–7.19, A4.5, A5.21, Table 7.1
 - bilateral data collection, Coordinated Portfolio Investment Survey, 7.4, 7.9–7.13, A5.21
 - borrowing from, as exceptional financing, 16.7
 - data quality assessment framework, 17.1, 17.6, 17.7, Box 17.1
 - data sources, 7.1–7.22
 - General Data Dissemination Standard, 7.37
 - lending to, 10.105–10.109
 - metadata recommendations of, 8.38, 8.39
 - reserve position in, 10.93, 10.101
 - Special Data Dissemination Standard, 7.37
 - International organizations, data collections of, 7.1–7.8
 - International Recommendations for Tourism Statistics 2008*, 12.76, 12.77
 - International Reserves and Foreign Currency Liquidity: Guidelines for a Data Template*, 10.102
 - See also *Reserves Data Template*
 - International Securities Identification Number, 7.9
 - International Transaction in Remittances: Guide for Compilers and Users*, 14.15
 - International transactions reporting system (ITRS)
 - advantages as data source, 4.69–4.72
 - aggregation process, 4.38, 4.39, Table 4.1, Table 4.2
 - balance of payments statement in, 4.45–4.58
 - bundling of transactions in, 4.28, 4.29
 - classification of transactions in, 4.15–4.17, A5.18
 - collection and processing of data in, 4.59–4.68, Table 4.1, Figure 4.1
 - compensation of employees in, 13.12–13.16
 - for compilation of goods in balance of payments, 3.2, 3.4–3.6, 11.12, Table 11.5
 - for compilation of trade in services, 3.11
 - comprehensiveness of, 4.7
 - currency conversion in, 4.18–4.21
 - data items collected, 4.8–4.11
 - definition of, 4.1, 4.2
 - deposits data in, 10.72
 - direct investment flows from, 10.22
 - disadvantages as data source, 4.69–4.78
 - in economies with relaxed or abolished exchange regulations, 4.40, 4.41
 - financial account transactions in, 4.56
 - financial services data in, 12.104
 - government expenditures abroad in, 12.152, 12.154
 - household transaction data in, 3.213
 - investment income in, 4.54, 13.36–13.38, 13.73
 - limitations of, 12.85–12.86, 14.6, A5.19
 - manufacturing services data in, 12.23
 - measurement of noncash transactions in, 4.42–4.44
 - measures, 4.2
 - model collection forms, 4.9, Model forms 3.1–3.5
 - offshore banking units in, 4.41
 - other services data in, 12.85–12.87
 - portfolio investment data in, 10.42
 - quality control procedures, 4.61, 4.64, 4.67
 - reporters, 4.3–4.6
 - reporting thresholds, 4.12–4.14, 4.72, 4.74
 - research and development data in, 12.141
 - scope, 4.30–4.37
 - social contributions and benefits in, 14.31, 14.32
 - technical assistance and aid in, 12.159
 - time of recording, 4.22–4.26
 - transaction classification codes, 4.11
 - transport services in, 12.51, 12.55, 12.56, 12.60–12.62
 - travel expenditure data in, 12.69–12.71
 - valuation adjustments in, 4.27
 - Interpolation techniques, 8.31
 - Investment funds
 - calculation of reinvested earnings, 13.43–13.61
 - definition and features of, 10.13, 10.15, 13.80, 13.81
 - extrapolation techniques for estimating, 13.41, 13.42
 - investment income attributable to, 13.82–13.89
 - special purpose entities and, 10.16
 - Investment grants, 15.32–15.38, Example 15.1
 - Investment income
 - from accrued interest, 13.62–13.73
 - attributable to investment fund shareholders, 13.81–13.90
 - calculation of reinvested earnings, 13.43–13.61
 - components of, 13.26
 - data sources, 13.32–13.38
 - definition of, 13.25
 - estimation models of, 13.39–13.42
 - from dividends, 13.74–13.80
 - from fees for security lending without cash collateral, 13.91–13.94
 - functional classification, 13.27–13.31, Table 13.1
 - as primary income, 13.1
 - surveys of, 3.121, 3.123, 3.131, 3.135, 3.139
- J**
- Joint External Debt Hub, 7.36, 7.41, 7.42, 9.35, 9.75
- L**
- Land, international transactions in, 15.14–15.17
 - Leases
 - dry, 12.34
 - financial, 10.82, 12.149–12.150
 - of mobile oil rigs, 12.149, 12.150
 - of natural resource, 12.147, Box 10.1
 - as nonproduced nonfinancial assets, 15.3, 15.12, A6.105
 - operating, 12.143–12.146, 13.105–13.107

- scope of, 15.7, 15.10
time-share arrangements, 15.8, 15.9,
Table 15.1
transport equipment, 12.28,
12.29–12.31
wet, 12.34
Legislation, statistical, 8.6–8.8
License/Licensing
foreign investment data from,
9.55–9.59
franchise and trademark, 12.124, 15.5
as nonproduced nonfinancial assets,
15.7, 15.10, 15.12
to reproduce or distribute audiovisual
and related products, 12.128
to reproduce or distribute software,
12.127
for use of intellectual property,
12.119–12.120, 12.132–12.133
for use of research and development
outcomes, 12.126
Life insurance, 14.34, A2.60–A2.69,
Box A2.3
Loan agreements, 15.11–15.13
Loans
accrued interest on, 10.79
arrears, 10.79
with concessional interest rates, 10.80
data collection, 10.76–10.84
to International Monetary Fund,
10.105–10.109
Local enterprise group, 13.46,
A4.10–A4.12
- M**
Maintenance and repair services,
3.18–3.20, Table 12.4. *See also*
Other services
*Manual on Statistics of International
Trade in Services 2010*, 3.92,
Table 3.1
Manufacturing services on physical
inputs owned by others
data collection, 3.15–3.16,
12.20–12.25
versus merchanting, 12.19
scope and definition, 12.5–12.19
Marketing assets, 12.121, 12.124,
15.3–15.6, A6.105
Merchanting
data collection on, 3.9, 11.32
definition of, 3.8, 11.29
versus manufacturing services, 12.19
partner economy data, A5.31, A5.32
reconciliation between *IMTS2010 &
BPM6*, Table 5.1, Table 11.1,
Table A5.3
recording in *BPM6*, 11.30–11.31
Metadata, 8.38–8.39
Migration
alternative statistics on cross-border
movements, 3.225
arrivals and departures data,
3.221–3.224, Table 3.4
balance of payments treatment of,
Table 8.8
data collection, 3.215–3.218
international guidelines, 3.219–3.220
Mobile equipment, 5.5
residency treatment of, 3.50,
8.56–8.64, Tables 8.2–8.6
types of, 8.57
Mobile oil rigs and floating produc-
tion, storage and off-load vessels,
12.149–12.150
Model form
summary of model survey forms,
Table A8.1
1, Exploratory Survey, 2.12; pp.
460–465
2, Company Register Form, 2.17;
pp. 466–471
3-1, ITRS—Payments and Receipts,
4.9, 4.31; pp. 472–473
3-2, ITRS—Imports and Exports,
4.9; pp. 474–475
3-3, ITRS—Companies, 4.9, 4.42;
pp. 476–481
3-4, ITRS—Banks, 4.9, 4.31; pp.
482–488
3-5, ITRS—Bank’s records of Trans-
actions, 4.31; pp. 489–493
4, Goods 3.6, 3.19, 3.80; pp. 494–498
5, Goods for Merchanting, 3.9,
11.32, A5.17, A5.32; pp. 499–501
6, International Trade in Services,
3.12, 3.20, 3.53, 3.77, 3.86, 3.92,
15.5; pp. 502–508
7, Manufacturing Services, 3.17,
12.20; pp. 509–511
8, Resident Transport Operators,
3.24, 3.25, 3.29, 3.30, 3.46; pp.
512–515
9, Transactions with Nonresident
Transport Operators, 3.27, 3.29,
3.30, 3.46; pp. 516–519
10, International Travel, 3.54, 3.56,
3.59, 3.60, 3.65; pp. 520–524
11, Construction Services, 3.68; pp.
525–527
12, International Insurance Transac-
tions, 3.71, 3.72, 3.119, A2.5; pp.
528–533
13, International Pension Services,
3.84, 14.29, A2.124; pp. 534–539
14, Foreign Embassies and Interna-
tional Institutions, 3.95, 12.104;
pp. 540–543
15, Private Aid and Charitable Orga-
nizations, 3.114; pp. 544–548
16, Current Transfers, Grants, and
Technical Assistance, 3.120,
15.37; pp. 549–553
17, Financial Claims on and Liabili-
ties to Nonresidents, 3.90, 3.112,
3.124, 3.125, 3.127, 3.131, 3.135,
3.136, 3.137, 3.140, A4.48;
pp. 554–563
18, Foreign Direct Investment, 3.126,
10.20; pp. 564–578
19, Foreign Direct Investment, 3.180,
3.194, 3.196, 3.202, 3.204, 10.34;
pp. 579–584
20, Holdings of and Transactions
in Financial Derivatives Con-
tracts with Nonresidents, 3.211;
pp. 585–589
21, Travel: Returning Residents, 3.223;
pp. 590–592
22, Travel: Departing Nonresidents,
3.223; pp. 593–595
23, International Transactions and
Positions of Households, 3.238;
pp. 596–601
Monetary and financial statistics
as a data source, 10.40, 10.72, 10.89,
10.91
currency conversion, 10.75
deriving insurance technical reserves
from, A2.43–A2.46
limitations of, for compiling IIP,
10.40
linkage with international accounts,
A6.31–A6.53, Table A6.3
overview of framework, A6.31,
A6.111–A6.124
*Monetary and Financial Statistics
Manual and Compilation Guide*,
9.3, 9.12, 9.29

- Monetary authorities, 9.23, 9.24
 Monetization/demonetization of gold, 6.26, 9.106, 10.98
 Money transfers operators, 14.12, 14.13
 Multilateral settlements, A5.8–A5.9, Table A5.2
- N**
 National accounts, system of
 BPM6 and, 1.2
 linkage with international accounts, A6.1–A6.30
 Natural resource rents and leases, 12.145, 13.101, 13.102, 15.3, 15.7, Box 10.1, A6.105
 Net asset value, A4.44, A4.50–A4.52
 Net errors and omissions
 analysis over time, 8.93–8.96
 definition of, 1.23, 8.88
 negative figure for, 8.102
 revisions and, 8.91, 8.92
 significance of, in balance of payments analysis, 8.89, 8.90
 Net incurrence of liabilities, 1.20, 8.103
 Net operating surplus, 13.47, 13.49–13.53
 Net recording of transactions, 8.98
 Neutral/special codes, 4.16
 New Arrangements to Borrow, 10.101, 10.105, 10.106
 Nominal valuation, 9.96
 Non-branch foreign operations, surveys of, 3.116–3.118
 Noncash transactions, 4.42–4.44, 10.22
 Nonlife insurance, 14.32–14.34, 15.26–15.30, A2.3, A2.6–A2.7, A2.16, A2.47, Example A2.4
 Nonnegotiable instruments, 9.96
 Nonproduced nonfinancial assets
 acquisitions and disposals of, 15.4–15.17
 types of, 15.3
 Nonprofit institutions serving households (NPISH), 14.49
 Nostro accounts, 4.5
 Note Purchase Agreements, 10.107, 10.109
 Notional units for ownership of land, A4.14–A4.18
- O**
 Official Development Assistance, 7.29, 12.157
 Offshore banking units, 3.149, 4.41
 Oil rigs, 12.147, 12.148
 Operating leasing, 12.143–12.146, 13.105–13.107, 15.8
 Organisation for Economic Co-operation and Development, 7.3, 7.4, 7.41, 10.27, 12.135, 12.138, A4.5
 Development Assistance Data, 7.29–7.35
 Other accounts receivable/payable—
 other, data collection, 10.88–10.91
 Other business services, 12.145–12.150, Table 12.4
 See also Other services
 Other changes in financial assets and liabilities account
 cancellation and write off, 9.99–9.100
 categories of, 9.91
 change in volume of insurance reserves, pension entitlements, and provisions for standardized guarantee schemes, 9.111
 change of residence, 9.108–9.110, 10.37
 debt reorganization, 9.93
 definition of, as statistical statement, 1.13, 9.91
 financial derivatives and, 9.94
 interest and, 9.97
 reclassifications, 9.101–9.107
 reconciliation statement and, 9.112, 9.113
 retained earnings and, 9.95
 revaluations, 9.92
 transaction in nonnegotiable instruments and, 9.96
 volume changes, 9.98, Table 9.6
 Other current transfers, 14.4
 Other depository corporations
 monetary and financial statistics, 9.12, 9.15, A6.33, A6.39, A6.43
 reconciliation with IIP, 9.15, A6.49–A6.50, Table A6.3
 sectoral balance sheet, 9.14, Table 9.1
 Other equity, 10.70–10.71
 Other financial corporations
 currency and deposits, 10.72
 external debt, 10.78
 monetary and financial statistics, 9.12, 9.21, A6.33, A6.40–A6.42, A6.44
 Other flows
 definition of, 1.17
 in government finance statistics, A6.108
 Other investment, 13.27
 currency and deposits, data source and compilation issues, 10.72–10.75
 definition and types of, 10.69
 income, 13.27, 13.29
 insurance, pensions and standardized guarantees schemes, data source and compilation issues, 10.85
 loans, data source and compilation issues, 10.76–10.84
 other accounts receivable/payable—
 other, data source and compilation issues, 10.88–10.91
 other equity, data source and compilation issues, 10.70–10.71
 special drawing rights, data source and compilation issues, 10.92
 trade credit and advances, data source and compilation issues, 10.86–10.87
 Other primary income, 13.94, 13.95, Table 13.1
 Other services
 data sources and methods, 12.84–12.90, Table 12.4
 definition and types of, 12.4, 12.83, Table 12.4. *See also specific type*
 Own funds at book value, 7.19, 9.51, 9.88, A4.48, A4.49
- P**
 Paris Club Secretariat, 7.41
 Partner economies
 balance of payments compilation by partner economy, A5.1
 comparison among multiple sources of, 8.15
 data from CDIS, 7.17
 data from CPIS, 7.14
 data on compensation of employees, 13.22–13.24
 data on external debt, 7.42, A7.34
 data on government services, 12.90
 data on merchanting of goods, A5.31, A5.32
 data on trade in goods, 7.45–7.48
 data on travel, 12.74,
 economy classification, 5.28, A5.2–A5.6
 multilateral settlements, A5.8, A5.9, Table A5.2
 presentation of direct investment, A5.24–A5.30, Table A5.5, Table A5.6

- regional arrangements in compilation process, 8.74–8.86
sources and use of, 7.2–7.8, A5.10–A5.23
- Passenger transport services
data collection, 3.30–3.31, 3.213, 12.47–12.50, 12.59
estimates of, 12.53, 12.66
fare data, 3.24, 3.28, 3.30–3.31, 12.47–12.50
- Pass-through capital, A4.33–A4.35
- Pension and standardized guarantee schemes, 10.85
data collection on, 14.30–14.32, A2.77–A2.78
defined benefit schemes, A2.81–A2.109, Examples, 2.8–2.10, Examples 2.11a–2.11c
defined contribution schemes, A2.77, A2.78, A2.110–A2.126, Examples 2.12a–2.12c
foreign worker participation in, 3.102, 3.110
forms of employment-related pension schemes, A2.75–A2.76
investment income from, 13.27, 13.29, 14.26
pension services, 3.83–3.88
secondary income data from, 14.25–14.26
See also Social security
- Personal, cultural and recreational services, Table 12.4. *See also* Other services
- Personal transfers
definition of, 14.10–14.11, Table 14.2
institutions concerned with, 14.12–14.13
See also Remittances
- Pipeline transport, 12.39
- Port authorities, 6.5, 8.4
- Portfolio investment
Coordinated Portfolio Investment Survey and, 1.26, 3.154, 7.4, 7.9–7.15, 9.75, 10.48, A5.21
data sources, 10.39–10.51, Box 10.4
definition of, 10.32–10.33
estimation of income, 13.39
income from, 13.27–13.28
valuation of transactions and positions, 10.34–10.38, Box 10.3
See also Coordinated Portfolio Investment Survey
- Positions
currency conversions, 1.22, 3.141
definition of, 1.15, 1.18
derived from transactions, 9.81–9.89, 10.18, 10.84, Box 10.2, Example 9.1
reconciliation statement, 3.131–3.135
- Postal and courier services, 3.53, 12.26
- Primary income
definition of, 13.1
linkage with national accounts, A6.16–A6.19
other, 13.94
premium supplements, A2.29–A2.31
rent, 13.101–13.104
rent and rentals, 13.105–13.108
taxes and subsidies as, 13.96–13.100
See also Compensation of employees; Investment income
- Private capital flows survey, Box 2.2
- Production sharing arrangements, Box 10.1
- Professional associations, data from, 6.49
- Progressive payments, 10.86
- Property income, A6.17
- Public sector external debt
credit and loans with the IMF in, 6.19
currency composition, 6.22
debt management office and, 6.16–6.17
maturity breakdown of, 6.23
standard components of, 6.20–6.21, Table 6.1
- Pure interest, 13.26, 13.62
- Q**
- Quarterly External Debt Statistics, 7.36, 7.37–7.40, 9.35, 9.71
- Quarterly International Investment Position Statistics: Data Sources and Compilation Techniques*, 9.1
- Quarterly positions data
carry forward estimates in absence of, 9.90
deriving from transactions data, 9.81–9.89, Example 9.1
- Quasi-corporations
equity in, 10.70
investment income from, 13.1, 13.26, 13.27, 13.74, Table 13.1
- R**
- Rail transport, 3.48
- Reclassification of asset or liability change in contractual terms, 9.103
- changes in functional category, 9.105
- changing residence, 9.108–9.110, 10.37
definition, 9.101
monetization and demonetization of gold bullion and, 9.106
tradable loans, 9.102
transactions in existing assets, 9.104
unallocated gold accounts, 9.107
- Recommendations of Statistics on International Migration*, 3.217, 3.219
- Refugees, 12.79
- Regional arrangements
currency and economic unions, 8.74–8.83
customs arrangements, 8.84–8.86
- Register, balance of payments
data sources for building, 2.9–2.10
definition of, 2.8
development of, 2.11–2.12
maintaining and updating, 2.16, 2.19
scope of, 2.15, 2.17
- Register of Ships, 3.33
- Reinvested earnings
calculation of, 13.43–13.61, A4.71–A4.77, Table A4.4
investment fund shares, 13.61
negative, 13.57–13.60
as primary income, 13.1
- Remittances, international transactions in
compilation guide, 14.15
data sources, 13.15, 14.17
definition and measures of, 14.14
recording in balance of payments, 14.16
services to households, 14.12
See also Personal transfers
- Rent
definition of, 13.101, 13.106
of land by other governments, 13.104
of natural resource, 13.102, 13.103
primary income, 3.117, 13.1
versus rental, 13.105–13.108
of rights to use professional athletes and, 13.105
scope of, 13.102–13.104
- Rental
of buildings, 12.145
definition of, 13.105
of dwellings, 12.145
of land, 12.145

- of mobile equipment, 12.145
- versus rent, 13.105–13.108, Figure 13.2
- Research and development
 - data collection on, 12.136–12.142
 - licensing for use of outcomes of, 12.126
- Reserve assets
 - allocation of SDRs, 10.92, Table 10.1
 - Bilateral Loan Agreements (BLA), 10.108
 - central bank data, 6.25, 9.23, 9.24
 - classification of income from, 13.30
 - data compilation, 10.100–10.102, 10.103, 10.104, Table 10.2
 - data sources, 6.25, 6.27, 10.103–10.104, Table 10.2
 - definition and forms of, 10.93, 10.94, 10.95–10.99
 - description of, 10.94–10.99
 - financial derivatives as, 10.65, 10.100
 - IMF reserve position and, 10.101, 10.106
 - income from, 13.27, 13.30, 13.35
 - in international transactions reporting system, 4.57
 - Survey of Securities Held as Foreign Exchange Reserves (SEFER), 7.10
 - See also Reserves Data Template; specific instrument*
- Reserve position in IMF, 10.101, 10.106
- Reserves Data Template*, 7.43, 7.44
- See also International Reserves and Foreign Currency Liquidity: Guidelines for a Data Template*
- Residency of institutional unit
 - construction activity, 8.65–8.67, Table 8.7
 - definition of, 8.54
 - individuals with multiple residences, 8.71, 8.72
 - multiterritory companies, 8.68–8.70
 - operation of mobile equipment and, 8.56–8.64, Tables 8.2–8.6
 - reclassification of assets and liabilities from change in, 9.108–9.110, 10.37
- Rest of the world account
 - balance of payments statement and, 1.2, 1.3
 - IMTS and, 5.40
- Retained earnings
 - calculation of, 13.50, 13.51, 13.55, 13.61
 - in calculation of reinvested earnings, 13.44
 - definition, 13.43
 - net operating surplus, 13.47, 13.49
 - See also Reinvested earnings*
- Revaluations, 9.92
- Reverse investment, A4.67–A4.68
- Revision of data, 8.32–8.37, 8.91–8.92
- Road transport services, 3.50, 3.51
- Royalties and fees data, 3.92
- S**
- Sample expansion, 8.22–8.24
- Seasonal workers, 3.99
- Secondary income
 - data sources, 14.6–14.9
 - definition and scope, 14.1–14.4
 - insurance in, 14.32–14.37, A2.20–A2.28
 - international cooperation, 14.38–14.48
 - linkage with national accounts, A6.20, A6.21
 - miscellaneous current transfers, 14.49
 - other current transfers, 14.18–14.23
 - personal transfers, 14.10–14.13
 - remittances, 14.14–14.17
 - social contributions and benefits, 14.24–14.31
- Sectoral Balance Sheet for Other Depository Corporations*, 9.12, 9.14
- Sectoral Balance Sheet for Other Financial Corporations*, 9.12
- Sectoral Balance Sheet for the Central Bank*, 9.12
- Sector classification, A6.7, Table A6.1
- Securities
 - data collection on, 3.181–3.184, 10.33, 10.47, A5.20. *See also Securities, surveys on international activity in*
 - European Centralized Security Database of, Box 10.4
 - fees for lending without cash collateral, 13.91–13.94
 - identification of parties to transactions in, 10.49, 10.50
 - international banking statistics, 9.68
 - repurchase agreements, 3.182, 10.81
 - See also Portfolio investment; Security-by-security database*
- Securities, surveys on international activity in
 - challenges in, 3.154, 3.204–3.208
 - data requirements, 3.152, 3.155–3.165
 - data sources for, 3.180–3.193, Table 3.2
 - identifying issuers and owners in, 3.159, 3.166–3.174
 - issues and redemptions data in, 3.175, 3.176
 - model collection form for, 3.194–3.203
 - secondary market transactions in, 3.177–3.179
- Security-by-security database
 - definition and scope of, 10.43, 10.44
 - for euro area economies, Box 10.4
 - for IIP compilation, 9.71, 9.72
 - portfolio investment data, 10.43–10.45
- Serviceability of data, 1.9, 1.28, 17.1, 17.2–17.7
- Services
 - classification of, Table 3.1
 - e-commerce, 12.158–12.161
 - linkage with national accounts, A6.13
 - manufacturing, on physical inputs owned by others, 12.5–12.25
 - other services, 12.83–12.161
 - scope, 12.1–12.4
 - transport, 12.26–12.66
 - travel, 12.67–12.82
 - See also Services, surveys of*
- Services, surveys of
 - construction, 3.67–3.69, 3.92
 - financial, 3.89–3.91
 - freight and insurance on imports, 3.79–3.82
 - insurance, 3.70–3.78
 - introduction, 3.10–3.14
 - maintenance and repair, 3.18–3.20
 - manufacturing on physical inputs owned by others, 3.15–3.17
 - pension, 3.83–3.88
 - transport, 3.21–3.53
 - travel, 3.54–3.66
- Shareholders equity, 9.46
- Social contributions and social benefits, 14.24–14.31
- Social insurance, 14.25, A2.2, A2.79, A2.100
- contributions as revenue in government finance statistics, A6.75–A6.76

- Social security schemes, A2.73, A2.79, A2.127–A2.129
- Societas europaea, 8.68
- Space transport, 12.40
- Special Data Dissemination Standard, 7.37
- Special drawing rights, 10.92, Table 10.1
- Special purpose entities, A4.25–A4.32, Box A4.1
- Special trade system, 5.7–5.9, 5.13–5.18, 11.11, Table 11.1
- Standard International Trade Classification, 5.19, 5.20
- Standardized report forms, A6.31, A6.46
Standardized Report Form 2SR for Other Depository Corporations, 9.14, A6.50, Table 9.1
Standardized Report Form 4SR for Other Financial Corporations, 9.21
Standardized Report Form 1SR for the Central Banks, 9.29, Table 9.2
- Stapled securities, 3.208
- State and local government data, 6.6
- Statistical Data and Metadata
 Exchange, coding structure
 balance of payments, A7.14–A7.20, Tables A7.1–A7.4
 data structure definitions, attributes, A7.47–7.48, Tables A7.6–A7.8
 data structure definitions, dimensions, A7.22–A7.46, Table A7.5
 introduction, A7.10–A7.13
- Stock exchange
 identification of transacting parties, 10.49–10.50
 portfolio investment data, 10.47
- Subsidies
 definition, A6.95
 linkage with government finance statistics, A6.96
 on products and production, 13.1, 13.96–13.100
- Superdividends, 13.78–13.79, Example 13.2
- Surveys
 advantages, 2.70–2.75
 disadvantages, 2.76–2.79
 discussion with key respondents, 2.46–2.51
 editing/validating data collected, 2.63–2.69
 introduction, 2.1–2.3
 legal mandate, 2.5–2.6
 questionnaire design, 2.42–2.45
 response rate, 2.56–2.62
 timetable, 2.4, 2.46–2.55, Box 2.1
 training seminars, 2.52
 trial run, 2.50
See also Services, surveys of
- Survey frame, creating or updating
 building the population, 2.20–2.30
 computerizing, 2.34
 developing a register for, 2.8–2.19
 information content, 2.31–2.32
 log, response details, 2.33
 use of, 2.35–2.41
- Survey of Securities Held as Foreign Exchange Reserves, 7.10
- Survey of Securities Held by International Organizations, 7.10
- Surveys of individuals traveling abroad, 3.226–3.236, Table 3.4
- System of National Accounts 2008*
 balance sheet, A6.27–A6.30, Table A6.2
 capital accounts, A6.22
 classification of economic sectors, A6.6, A6.7, A6.57
 current account, A6.11–A6.21
 financial account, A6.23–A6.26
 international merchandise trade statistics guidelines and, 5.3
 linkage of government finance statistics with, A6.57
 linkage with *BPM6*, 1.2, A6.2–A6.30
 linkage with *IMTS 2010*, 5.4–5.5
 linkage with monetary and financial statistics, A6.31–A6.53
- T**
- Taxes
 capital, 15.39–15.41
 on income and wealth, 14.18–14.23, Table 14.1, Example 14.1
 paid by foreign workers, 3.102–3.103
 on products and production, 13.1, 13.96–13.100
 sources of government revenue, 6.15, A6.69–A6.74, Table A6.6
 use of data on, 6.45–6.47
- Technical assistance
 data sources, 14.45–14.47
- examples of reporting in balance of payments, 14.48, Examples 14.2–14.5
 forms of, 14.38–14.43
 grants and donations to NPISHs, Example 14.4
 long-term missions financed by the donor government, Example 14.5
 model form, 3.120, Model form 16
 personnel employed by donors, Example 14.2
 personnel employed by recipient government, Example 14.3
- Telecommunications, computer and information services, 15.10, Table 12.4. *See also* Other services
- Time charter arrangement, 12.32
- Timeliness, 17.4, Box 17.1
- Time of recording
 change of ownership and, 3.4
 discrepancies in import and export data, 7.47
 of flows, 1.21
 in IMTS, 5.6
 in ITRS, 4.22–4.26
 in Quarterly External Debt Statistics, 7.39
- Time-share arrangements, 15.8–15.9, Table 15.1
- Tourism statistics, 12.75–12.80
- Trade. *See* International merchandise trade statistics
- Trade associations, data from, 6.49
- Trademark
 licensing fees, 12.124–12.125
 sale of, 15.4
- Transaction(s)
 accounting system of, 1.19–1.22
 definition of, 1.16
 deriving positions from data on, 9.81–9.89, 10.18, 10.84, Box 10.2, Example 9.1
 direct investment, valuation of, 10.16–10.19
 financial, 3.139–3.140
 international transactions reporting system data, 4.8–4.17
 recording in balance of payments, 8.97–8.104
- Transactor principle, A5.5–A5.7, A5.18, Table A5.1
- Transfer agreements, 15.11–15.13

- Transfer pricing, 11.24–11.28, A4.56–A4.58, Table 11.6
- Transport services
- activities of nonresident operators, 12.55–12.60
 - activities of resident operators, 12.51–12.54
 - balance of payment treatment of employees in, Table 8.8
 - data sources, 12.43, Table 12.1
 - freight services, 12.35–12.38
 - international airline, 3.42–3.47
 - international shipping, 3.32–3.41
 - international transactions reporting system data on, 4.52
 - leasing and chartering arrangements, 12.28–12.34
 - other, 12.41–12.42
 - other modes of transport, 3.49–3.52
 - passenger fares, 3.30–3.31, 12.47–12.50
 - passenger services, 12.38
 - postal and courier, 3.53
 - rail, 3.48
 - scope of, 3.21–3.23, 12.26
 - surveys of, 3.24–3.29
 - wet leasing, 12.34
- See also* Mobile equipment
- Traveler's checks
- data collection on, 3.60–3.63, 12.71
 - international transactions reporting system entries for, 4.30, 4.33, 4.35
- Travel services
- data sources and methods, 12.68–12.82, Table 12.3
 - description and classification, 12.67
 - medical patients and, 3.215, 12.72, 12.78, Table 8.8
 - students and, 3.215, 3.239, 12.72, 12.78, Table 3.3, Table 8.8, Table 14.2
 - surveys of, 3.54–3.66
- See also* Survey of individuals traveling abroad
- Treasury International Capital Reporting System of the United States Department of Treasury, 10.66
- U**
- Unit of account, 1.22, 8.40
- conversion of foreign currency positions and transactions to, 3.141
- Unlisted equity valuation, A4.44–A4.55
- Unrequited transfers, 1.16
- V**
- Valuation
- of direct investment transactions and positions, 10.17–10.19
 - of employee stock option, 10.59–10.63
 - of exceptional financing transactions, 16.9–16.10, Table 16.2
 - of financial derivatives, 9.94, 10.56–10.58, Box 10.5
 - of goods, 5.21–5.26, 11.1, 11.10, 11.21, 11.22, Table 11.3, Table 11.5
 - of loans sold at discount, 10.84
 - in monetary and financial statistics, A6.36–A6.38
 - of portfolio investments, 10.34–10.38, 10.40, Box 10.3
 - of research and development, 12.139
 - of technical assistance, 14.41–14.42
 - of transactions in nonnegotiable instruments, 9.96
 - of unlisted equity, A4.44–A4.56
- Vostro accounts, 4.5, 4.22
- Voyage charters, 3.45, 12.33
- W**
- Water rights, 15.10
- Weighting techniques, 8.22
- Wire transfers, 3.55, 3.57, 3.61
- World Bank, 7.3, 7.41, 9.71
- Write-offs, 9.99–9.100, 9.112
- Z**
- Zero-coupon bonds, 10.36