

Appendix 4: Classifications

This appendix provides all of the classification codes used in the GFS system.

1. Classification codes are used in the GFS system to identify types of transactions, other economic flows, and stocks of assets and liabilities. This appendix presents in one place all of the codes that were presented in Chapters 5 through 10. The overall organization of the codes is displayed in Figure A4.1.

2. Codes beginning with 1 refer to revenue; codes beginning with 2 refer to expense; and codes beginning with 3 refer to transactions in nonfinancial assets, financial assets, and liabilities. For financial assets and liabilities, the code 3 signifies that they have been classified by financial instrument.

3. The first digit of the classification code for an other economic flow is always 4 or 5. Codes beginning with 4 refer to holding gains and codes beginning with 5 refer to other changes in the volume of assets and liabilities. The first digit of the classification code for a stock of a type of asset or liability is always 6.

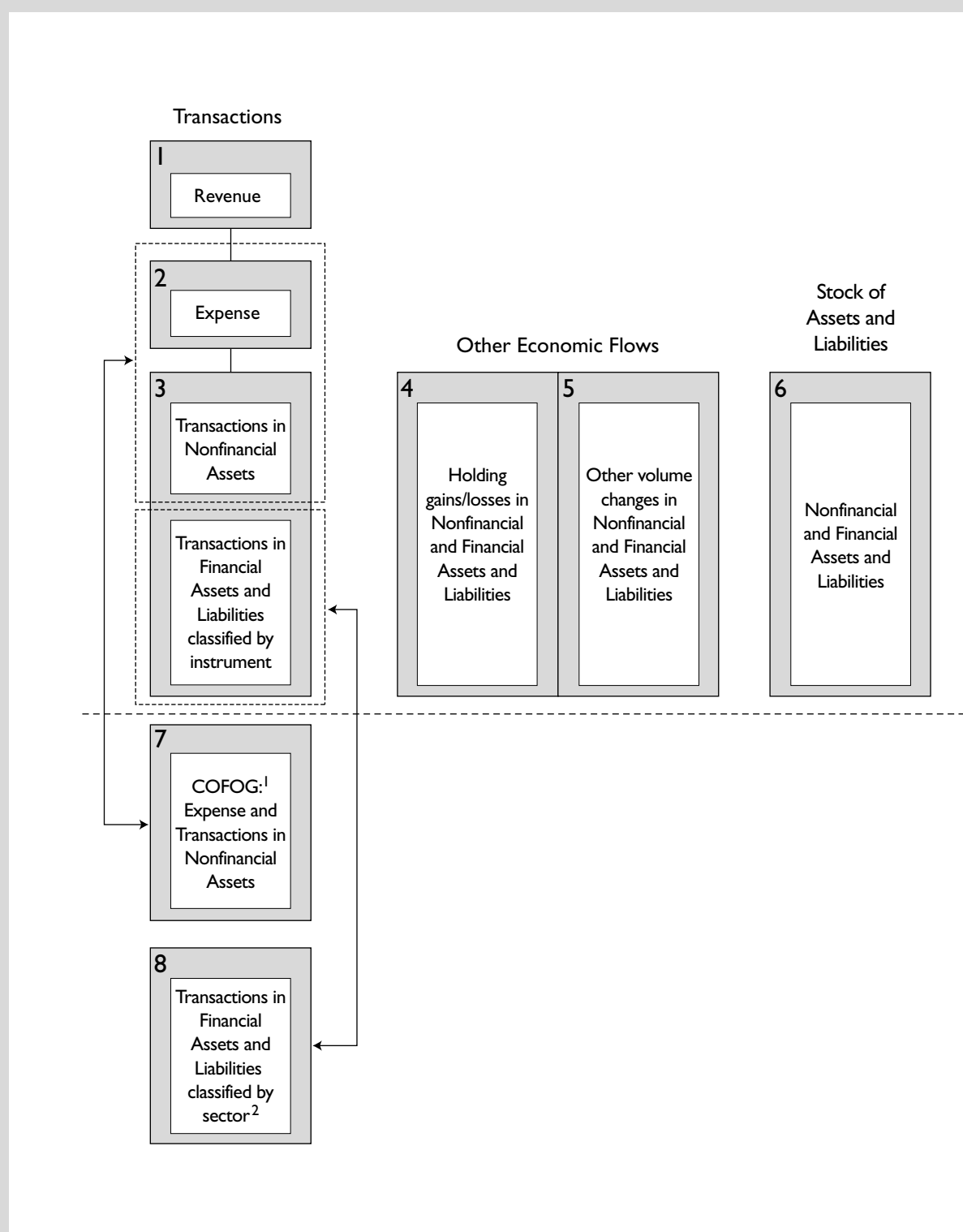
4. Transactions in assets and liabilities, other economic flows, and stocks of assets and liabilities all

refer to types of assets and liabilities. Hence, the second and subsequent digits of each code are identical for each type of asset or liability. That is, 311 refers to transactions in fixed assets, 411 to holding gains in fixed assets, 511 to other changes in the volume of fixed assets, and 611 to the stock of fixed assets.

5. Expense transactions and transactions in nonfinancial assets can also be classified using the Classification of Functions of Government (COFOG) as described in Chapter 6. All COFOG classification codes begin with 7. Transactions in financial assets and liabilities can be classified according to the sector of the other party to the financial instrument as well as according to the type of financial instrument. When classified by sector, the classification codes for these transactions begin with 8.

6. In practical applications, it may be possible and desirable to use more detailed classifications. Such an expansion can be accomplished by adding another digit to any given classification code. For example, the classification code for the stock of transport equipment is 61121. If types of transport equipment were to be classified separately, the codes 611211, 611212, and so forth would be used.

Figure A4.1: The Classification coding system for GFS



¹Classification of the Functions of Government.

²By sector of the counterparty to the financial instrument.

A. Classification of Revenue

I	Revenue	I2	Social contributions [GFS]
I1	Taxes	I21	Social security contributions
I11	Taxes on income, profits, and capital gains	I211	Employee contributions
I111	Payable by individuals	I212	Employer contributions
I112	Payable by corporations and other enterprises	I213	Self-employed or nonemployed contributions
I113	Unallocable	I214	Unallocable contributions
I12	Taxes on payroll and workforce	I22	Other social contributions
I13	Taxes on property	I221	Employee contributions
I131	Recurrent taxes on immovable property	I222	Employer contributions
I132	Recurrent taxes on net wealth	I223	Imputed contributions
I133	Estate, inheritance, and gift taxes	I3	Grants
I134	Taxes on financial and capital transactions	I31	From foreign governments
I135	Other nonrecurrent taxes on property	I311	Current
I136	Other recurrent taxes on property	I312	Capital
I14	Taxes on goods and services	I32	From international organizations
I141	General taxes on goods and services	I321	Current
I1411	Value-added taxes	I322	Capital
I1412	Sales taxes	I33	From other general government units
I1413	Turnover and other general taxes on goods and services	I331	Current
I142	Excises	I332	Capital
I143	Profits of fiscal monopolies	I4	Other revenue
I144	Taxes on specific services	I41	Property income [GFS]
I145	Taxes on use of goods and on permission to use goods or perform activities	I411	Interest [GFS]
I1451	Motor vehicles taxes	I412	Dividends
I1452	Other taxes on use of goods and on permission to use goods or perform activities	I413	Withdrawals from income of quasi-corporations
I146	Other taxes on goods and services	I414	Property income attributed to insurance policyholders
I15	Taxes on international trade and transactions	I415	Rent
I151	Customs and other import duties	I42	Sales of goods and services
I152	Taxes on exports	I421	Sales by market establishments
I153	Profits of export or import monopolies	I422	Administrative fees
I154	Exchange profits	I423	Incidental sales by nonmarket establishments
I155	Exchange taxes	I424	Imputed sales of goods and services
I156	Other taxes on international trade and transactions	I43	Fines, penalties, and forfeits
I16	Other taxes	I44	Voluntary transfers other than grants
I161	Payable solely by business	I441	Current
I162	Payable by other than business or unidentifiable	I442	Capital
		I45	Miscellaneous and unidentified revenue

[GFS] indicates that this item has the same name but different coverage in the 1993 SNA.

B. Economic Classification of Expense

2	Expense	27	Social benefits [GFS]
21	Compensation of employees [GFS]	271	Social security benefits
211	Wages and salaries [GFS]	2711	Social security benefits in cash
2111	Wages and salaries in cash [GFS]	2712	Social security benefits in kind
2112	Wages and salaries in kind [GFS]	272	Social assistance benefits
212	Social contributions [GFS]	2721	Social assistance benefits in cash
2121	Actual social contributions [GFS]	2722	Social assistance benefits in kind [GFS]
2122	Imputed social contributions [GFS]	273	Employer social benefits
22	Use of goods and services	2731	Employer social benefits in cash
23	Consumption of fixed capital [GFS]	2732	Employer social benefits in kind
24	Interest [GFS]	28	Other expense
241	To nonresidents	281	Property expense other than interest
242	To residents other than general government	2811	Dividends (public corporations only)
243	To other general government units	2812	Withdrawals from income of quasi-corporations (public corporations only)
25	Subsidies	2813	Property expense attributed to insurance policyholders [GFS]
251	To public corporations	2814	Rent
2511	To nonfinancial public corporations	282	Miscellaneous other expense
2512	To financial public corporations	2821	Current
252	To private enterprises	2822	Capital
2521	To nonfinancial private enterprises		
2522	To financial private enterprises		
26	Grants		
261	To foreign governments		
2611	Current		
2612	Capital		
262	To international organizations		
2621	Current		
2622	Capital		
263	To other general government units		
2631	Current		
2632	Capital		

[GFS] indicates that this item has the same name but different coverage in the 1993 SNA.

C. Classifications of Flows and Stocks in Assets and Liabilities

	Classification of transactions in assets and liabilities	Classification of holding gains in assets and liabilities	Classification of other changes in the volume of assets and liabilities	Classification of the stocks of assets and liabilities
Net worth and its changes	3	4	5	6
Nonfinancial assets	31	41	51	61
Fixed assets	311	411	511	611
Buildings and structures	3111	4111	5111	6111
Dwellings	31111	41111	51111	61111
Nonresidential buildings	31112	41112	51112	61112
Other structures	31113	41113	51113	61113
Machinery and equipment	3112	4112	5112	6112
Transport equipment	31121	41121	51121	61121
Other machinery and equipment	31122	41122	51122	61122
Other fixed assets	3113	4113	5113	6113
Cultivated assets	31131	41131	51131	61131
Intangible fixed assets	31132	41132	51132	61132
Inventories	312	412	512	612
Strategic stocks	3121	4121	5121	6121
Other inventories	3122	4122	5122	6122
Materials and supplies	31221	41221	51221	61221
Work in progress	31222	41222	51222	61222
Finished goods	31223	41223	51223	61223
Goods for resale [GFS]	31224	41224	51224	61224
Valuables	313	413	513	613
Nonproduced assets	314	414	514	614
Land	3141	4141	5141	6141
Subsoil assets	3142	4142	5142	6142
Other naturally occurring assets	3143	4143	5143	6143
Intangible nonproduced assets	3144	4144	5144	6144
Financial assets	32	42	52	62
Domestic	321	421	521	621
Currency and deposits	3212	4212	5212	6212
Securities other than shares	3213	4213	5213	6213
Loans	3214	4214	5214	6214
Shares and other equity	3215	4215	5215	6215
Insurance technical reserves	3216	4216	5216	6216
Financial derivatives	3217	4217	5217	6217
Other accounts receivable	3218	4218	5218	6218
Foreign	322	422	522	622
Currency and deposits	3222	4222	5222	6222
Securities other than shares	3223	4223	5223	6223
Loans	3224	4224	5224	6224
Shares and other equity	3225	4225	5225	6225
Insurance technical reserves	3226	4226	5226	6226
Financial derivatives	3227	4227	5227	6227
Other accounts receivable	3228	4228	5228	6228
Monetary gold and SDRs	323	423	523	623

C. Classifications of Flows and Stocks in Assets and Liabilities (concluded)

	Classification of transactions in assets and liabilities	Classification of holding gains in assets and liabilities	Classification of other changes in the volume of assets and liabilities	Classification of the stocks of assets and liabilities
Liabilities	33	43	53	63
Domestic	331	431	531	631
Currency and deposits	3312	4312	5312	6312
Securities other than shares	3313	4313	5313	6313
Loans	3314	4314	5314	6314
Shares and other equity (public corporations only)	3315	4315	5315	6315
Insurance technical reserves [GFS]	3316	4316	5316	6316
Financial derivatives	3317	4317	5317	6317
Other accounts payable	3318	4318	5318	6318
Foreign	332	432	532	632
Currency and deposits	3322	4322	5322	6322
Securities other than shares	3323	4323	5323	6323
Loans	3324	4324	5324	6324
Shares and other equity (public corporations only)	3325	4325	5325	6325
Insurance technical reserves [GFS]	3326	4326	5326	6326
Financial derivatives	3327	4327	5327	6327
Other accounts payable	3328	4328	5328	6328
Memorandum items				
Own-account capital formation	3M1			
Compensation of employees	3M11			
Use of goods and services	3M12			
Consumption of fixed capital	3M13			
Other taxes on production minus other subsidies on production	3M14			
Net financial worth				6M1
Debt (at market value)				6M2
Debt (at nominal value)				6M3
Arrears				6M4
Obligations for social security benefits				6M5
Contingent liabilities				6M6
International reserves and foreign currency liquidity				6M7
Uncapitalized military weapons and weapon-delivery systems				6M8

[GFS] indicates that this item has the same name but different coverage in the 1993 SNA.

D. Classification of Outlays by Functions of Government

7	Total outlays	70433	Nuclear fuels
701	General public services	70434	Other fuels
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	70435	Electricity
70111	Executive and legislative organs	70436	Nonelectric energy
70112	Financial and fiscal affairs	7044	Mining, manufacturing, and construction
70113	External affairs	70441	Mining of mineral resources other than mineral fuels
7012	Foreign economic aid	70442	Manufacturing
70121	Economic aid to developing countries and countries in transition	70443	Construction
70122	Economic aid routed through international agencies	7045	Transport
7013	General services	70451	Road transport
70131	General personnel services	70452	Water transport
70132	Overall planning and statistical services	70453	Railway transport
70133	Other general services	70454	Air transport
7014	Basic research	70455	Pipeline and other transport
7015	R&D ¹ General public services	7046	Communication
7016	General public services n.e.c. ²	7047	Other industries
7017	Public debt transactions	70471	Distributive trades, storage, and warehousing
7018	Transfers of a general character between different levels of government	70472	Hotels and restaurants
702	Defense	70473	Tourism
7021	Military defense	70474	Multipurpose development projects
7022	Civil defense	7048	R&D Economic affairs
7023	Foreign military aid	70481	R&D General economic, commercial, and labor affairs
7024	R&D Defense	70482	R&D Agriculture, forestry, fishing, and hunting
7025	Defense n.e.c.	70483	R&D Fuel and energy
703	Public order and safety	70484	R&D Mining, manufacturing, and construction
7031	Police services	70485	R&D Transport
7032	Fire protection services	70486	R&D Communication
7033	Law courts	70487	R&D Other industries
7034	Prisons	7049	Economic affairs n.e.c.
7035	R&D Public order and safety	705	Environmental protection
7036	Public order and safety n.e.c.	7051	Waste management
704	Economic affairs	7052	Waste water management
7041	General economic, commercial, and labor affairs	7053	Pollution abatement
70411	General economic and commercial affairs	7054	Protection of biodiversity and landscape
70412	General labor affairs	7055	R&D Environmental protection
7042	Agriculture, forestry, fishing, and hunting	7056	Environmental protection n.e.c.
70421	Agriculture	706	Housing and community amenities
70422	Forestry	7061	Housing development
70423	Fishing and hunting	7062	Community development
7043	Fuel and energy	7063	Water supply
70431	Coal and other solid mineral fuels	7064	Street lighting
70432	Petroleum and natural gas	7065	R&D Housing and community amenities
		7066	Housing and community amenities n.e.c.

D. Classification of Outlays by Functions of Government (concluded)

707	Health	709	Education
7071	Medical products, appliances, and equipment	7091	Pre-primary and primary education
70711	Pharmaceutical products	70911	Pre-primary education
70712	Other medical products	70912	Primary education
70713	Therapeutic appliances and equipment	7092	Secondary education
7072	Outpatient services	70921	Lower-secondary education
70721	General medical services	70922	Upper-secondary education
70722	Specialized medical services	7093	Postsecondary nontertiary education
70723	Dental services	7094	Tertiary education
70724	Paramedical services	70941	First stage of tertiary education
7073	Hospital services	70942	Second stage of tertiary education
70731	General hospital services	7095	Education not definable by level
70732	Specialized hospital services	7096	Subsidiary services to education
70733	Medical and maternity center services	7097	R&D Education
70734	Nursing and convalescent home services	7098	Education n.e.c.
7074	Public health services	710	Social protection
7075	R&D Health	7101	Sickness and disability
7076	Health n.e.c.	71011	Sickness
708	Recreation, culture, and religion	71012	Disability
7081	Recreational and sporting services	7102	Old age
7082	Cultural services	7103	Survivors
7083	Broadcasting and publishing services	7104	Family and children
7084	Religious and other community services	7105	Unemployment
7085	R&D Recreation, cultural, and religion	7106	Housing
7086	Recreation, culture, and religion n.e.c.	7107	Social exclusion n.e.c.
		7108	R&D Social protection
		7109	Social protection n.e.c.

¹R&D = research and development²n.e.c. = not elsewhere classified

E. Classification of Transactions in Financial Assets and Liabilities by Sector

8	Net financial worth change due to transactions (=82-83)
82	Financial assets (=32)
821	Domestic (=321)
8211	General government
8212	Central bank
8213	Other depository corporations
8214	Financial corporations not elsewhere classified
8215	Nonfinancial corporations
8216	Households and nonprofit institutions serving households
822	Foreign (=322)
8221	General government
8227	International organizations
8228	Financial corporations other than international organizations
8229	Other nonresidents
823	Monetary gold and SDRs (=323)
83	Liabilities (=33)
831	Domestic (=331)
8311	General government
8312	Central bank
8313	Other depository corporations
8314	Financial corporations not elsewhere classified
8315	Nonfinancial corporations
8316	Households and nonprofit institutions serving households
832	Foreign (=332)
8321	General government
8327	International organizations
8328	Financial corporations other than international organizations
8329	Other nonresidents