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2017

# Chart of Accounts and Its Definitions

The United Republic of Tanzania

Ministry of Finance

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# **THE UNITED REPUBLIC OF TANZANIA**

**MINISTRY OF FINANCE NA PLANNING**



## ***CHART OF ACCOUNTS AND ITS DEFINITIONS***

***BASED ON GOVERNMENT FINANCE STATISTIC MANUAL 2014 (GFSM2014)***

**July, 2017**

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## **Abbreviation and Acronym**

ACGEN	-	Accountant General
COA	-	Chart of Accounts
CT scan	-	Computer Tomography scan
DDH	-	Designated District Hospitals
EAC	-	East Africa Community
GFS	-	Government Finance Statistics
GFSTWG	-	Government Financial Statistic technical working Group
ICT	-	computer, and telecommunications
IMF	-	International Monetary Fund
MMF	-	Investment funds include money market funds
MRI equipment	-	Magnetic Resonance Image equipment
NPIs	-	Nonprofit institutional units
PST	-	Permanent Secretary treasury
SDRs	-	Special drawing Rights
SPEs	-	Special purpose entities
VAT	-	Value added taxes
VAHS	-	Voluntary Agencies Hospitals
WIP	-	Work-in-Progress
IPSAS	-	International Public Sector Accounting Standards
GFSM	-	Government Financial Statistics Manual 2014

## **Introduction**

The Government of Tanzania adopted the Government Financial Statistics Manual 2014 (GFSM2014) and updated its chart of accounts to comply with the requirement of the international standards. In July, 2016 the Ministry of Finance and Planning through the Accountant General's Department formed a task force to finalize the preparation of the GFS code in accordance to the manual 2014. The Updated information was the adopted by the Tanzania GFSTWG which was formed by the PST to conform to the requirements of the EAC. In December, 2016 the GFSTWG updated the final version of the GFS and COA and incorporated the recommendations issued by IMF GFS Technical Assistance team.

The primary purpose of the Government Finance Statistics (GFS) code is to provide a comprehensive conceptual and reporting framework suitable for analyzing and evaluating fiscal policy, especially the performance of the general government sector and the broader public sector of any economy. In short, the general government sector consists of resident institutional units that fulfill the functions of government as their primary activity.

This sector includes the general government units and all nonmarket, nonprofit institutional units (NPIs) that are controlled by government units. The function of government units, broadly described, is to implement public policy through the provision of primarily nonmarket goods and services and the redistribution of income and wealth, with both activities supported mainly by compulsory levies on other sectors. The public sector consists of all resident institutional units controlled directly, or indirectly, by resident government units that is, all units of the general government sector and resident public corporations.

Chart of Accounts (COA) provides the normative framework for recording and displaying how budget resources were actually used. Therefore, COA is elemental to the process of administering, recording, and reporting on the government's financial transactions and simplifies the process of preparation of Consolidation Accounts of the Government.

## **Chapter 1: Classification of Revenue**

### **11: Taxes**

Taxes are compulsory, unrequited amounts receivable by government units from institutional units. Taxes are classified mainly according to the base on which the tax is levied and can be receivable in cash or in kind. By its nature, only a government unit can receive revenue in form of taxes.

#### **111: Taxes on Income, Profits, and Capital Gains**

This item code used to record transactions related to receivable taxes assessed on the actual or presumed incomes of institutional units. It includes taxes assessed on holdings of property, land, or real estate when these holdings are used as a basis for estimating the income of their owners. These taxes often referred to as income taxes, includes taxes on individual or household income, taxes on the income of corporations, taxes on capital gains and taxes on winnings from lotteries or gambling.

##### **1111: Payable by Individuals**

This item code used to record transactions related to personal income taxes, including those deducted by employers (pay-as-you-earn taxes) and surtaxes. Such taxes are usually levied on the total declared or presumed income from all sources of the person concerned: compensation of employees (e.g., wages, salaries, tips, fees, commissions, and fringe benefits), property income (e.g., interest, dividends, rent, royalty incomes), and pensions (taxable portions of social security, pension, annuity, life insurance, and other retirement benefit distributions), etc.

##### **1112: Payable by Corporations and other enterprises**

This item code used to record transactions related to corporate and other enterprises income taxes, corporate profits taxes, corporate surtaxes, etc. This item includes taxes on the income of units such as partnerships, sole proprietorships, estates and some trusts that are recognized as corporations. This covers income from all sources and not simply profits generated by production. Also included are income taxes on trusts where the beneficiaries are corporations such as With Holding tax on Bank Interest, Capital Gain Tax, Shipping, etc.

##### **1113: Other taxes on income, profits, and capital gains**

This item code shall be credited with taxes on capital gains (including capital gains distributions of investment funds) of persons or corporations that become payable during the current reporting period, irrespective of the periods over which the gains have accrued. They are usually payable on nominal, rather than real, capital gains and on realized, rather than unrealized, capital gains.



**Table 3.1 Detailed Classification of Counterparty Information**

Code	Sector <sup>1</sup>
	General government
	Central government
	State governments
	Local governments
	Social security funds <sup>2</sup>
	Corporations
	Private corporations
	Private nonfinancial corporations
	Private financial corporations
	Public corporations
	Public nonfinancial corporations
	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **1114: Taxes on winnings from lotteries or gambling**

This item code shall be credited with taxes on winnings from lotteries or gambling which are taxes payable on the amounts receivable by winners. They do not include taxes on the turnover of producers that organize gambling or lotteries, which are recorded as taxes on goods and services.

### **112: Taxes on Payroll and Workforce**

This item code shall be credited with taxes on payroll or workforce taxes payable by enterprises assessed either as a proportion of the wages and salaries paid or as a fixed amount per person employed such as Payroll/Skills and Development Levy.

### **113: Taxes on Property**

This item code shall be credited with taxes on property payable on the use, ownership, or transfer of wealth. These taxes may be levied at regular intervals, one time only, or on a change in ownership.

### **1131: Recurrent taxes on immovable Property**

This item code shall be credited with recurrent taxes on immovable property which cover taxes levied regularly on the use or ownership of immovable property including land, buildings, and other structures.

**1132: Recurrent taxes on net wealth**

This item code shall be credited with taxes on recurrent net wealth which cover taxes levied regularly on net wealth. Net wealth is usually defined as the value of a wide range of movable and immovable property minus liabilities incurred on that property.

**1133: Estate, inheritance and gift taxes**

This item code shall be credited with taxes on estate, inheritance, gifts, including gifts made between living members of the same family to avoid, or minimize, the payment of inheritance taxes. It includes estate taxes which are usually based on the size of the total estate, gifts and inheritance taxes, which may be determined by the amount received by beneficiaries and/or their relationship to the deceased.

**1135: Capital levies**

This item code shall be credited with taxes on capital levies which cover taxes on the values of the assets or net worth owned by institutional units levied at irregular and very infrequent intervals of time. Capital levies are recorded as exceptional both by units concerned and by the government. It includes taxes on Betterment Levy on Agricultural land, tax on property, revaluation of capital, etc.

**1136: Other recurrent taxes on property**

This item code shall be credited with taxes on other recurrent taxes on property include all recurrent taxes on property other than immovable property or net wealth. This category includes recurrent gross taxes on personal property, jewelry, cattle, other livestock, other particular items of property, and external signs of wealth.

**114: Taxes on Goods and Services**

This item code shall be credited with taxes on goods and services which become payable as a result of the production, sale, transfer, leasing, or delivery of goods and rendering of services, or as a result of their use for own consumption, or own capital formation.

**1141: General on goods and services**

This item code shall be credited with taxes on general taxes on goods and services levied on the production, leasing, delivery, sale, purchase, or other change of ownership of a wide range of goods and the rendering of a wide range of services

**11411: Value added taxes (VAT)**

This item code shall be credited with taxes on goods or services collected in stages by enterprises that are ultimately charged in full to the final purchasers. VAT may also be paid on import of goods and services in addition to any import duties or other taxes on the imports. It includes VAT on Cigarettes, Cement, beer, soft drinks, etc.

**Table 3.1 Detailed Classification of Counterparty Information**

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	Private corporations
	Private nonfinancial corporations
	Private financial corporations
	Public corporations
	Public nonfinancial corporations
	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **11412: Sales Taxes**

This item code shall be credited with taxes levied on sales at one stage only, whether at manufacturing or production stages or on wholesale or retail trade.

**Table 3.1 Detailed Classification of Counterparty Information**

Code	Sector <sup>1</sup>
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<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **11413: Turnover and other general taxes on goods and services**

This item code shall be credited with taxes on goods and services. These taxes are levied each time a transaction takes place without deduction for taxes paid on inputs.

**Table 3.1 Detailed Classification of Counterparty Information**

Code	Sector <sup>1</sup>
	General government
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	Corporations
	Private corporations
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	Private financial corporations
	Public corporations
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	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **11414: Taxes on financial and capital transactions**

This item code shall be credited with taxes levied on the change in ownership of property, except those classified as gifts, inheritance, or estate transactions. These taxes are recorded as taxes on the services of the unit selling the asset. Included are taxes on the purchase and sale of nonfinancial or financial assets (including foreign exchange or securities), taxes on checks and other forms of payment, and taxes levied on specific legal transactions, such as the validation of contracts and the sale of immovable property.

**Table 3.1 Detailed Classification of Counterparty Information**

Code	Sector <sup>1</sup>
	General government
	Central government
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	Corporations
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<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **1142: Excise**

This item code shall be credited with tax levied on product specific unit tax of a predefined limited range of goods. Excises are usually levied at differentiated rates on nonessential or luxury goods, sugar, sugar beets, matches, chocolate, tobacco goods, alcoholic drinks, motor fuel and hydrocarbon oils. Excises may be imposed at any stage of production or distribution and are usually assessed as a specific charge per unit based on characteristics by reference to the value, weight, strength, or quantity of the product.

**1143: Profits of fiscal monopolies**

This item code shall be used to record transactions that covers part of the profits of fiscal monopolies that is transferred to the government. Fiscal monopolies are public corporations or public quasi-corporations that exercise the taxing power of government by the use of monopoly powers over the distribution of a particular kind of goods or services.

**1144: Taxes on specific services**

This item code shall be credited when taxes on specific services are levied on payments for specific services. These taxes are levied on services such as transportation (including airport and other passenger taxes), insurance, banking, entertainment, restaurants, and advertising. Also included in this item are taxes levied on gambling and betting stakes for horse races, football pools, lotteries, and so forth. Taxes on entry to casinos, races, etc. are also classified as taxes on specific services.

**1145: Taxes on use of goods and permission to use goods or perform activities**

This item code shall be credited with taxes on use of goods, and permission to use goods or perform activities. These are taxes levied on the issuance of a license or permit that are not commensurate with the cost of the control function of government. There are cases where the government provides something to the individual unit directly in return for a payment in the form of the granting of a permit or authorization.

**11451: Motor vehicles taxes**

This item code shall be credited with taxes on the use of motor vehicles or permission to use motor vehicles. It does not include taxes on motor vehicles as property or net wealth or tolls for use of roads, bridges, and tunnels.

**11452: Other Taxes on use of goods and permission to use goods or perform activities**

This item code shall be credited with other taxes on use of goods and on permission to use goods or perform activities include business and professional licenses that consist of taxes paid by enterprises in order to obtain a license to carry on a particular kind of business or profession and taxes payable by individuals to perform certain activities.

**114521: Business and professional license**

This item code shall be credited with an amount of money received by the government from an individual or business for the privilege of performing a certain service or engaging in a certain line of business.

**114522: Pollution taxes**

This item code shall be credited with a pollution charge based on the quantity of pollutants that are discharged into the environment.

**114523: Radio and Television Licenses**

This item code shall be credited with the amount of money received by the government from an individual or business for the privilege of Radio and Television services.

**114524: Licenses and permits for households**

This item code shall be credited with the amount of money received by the government from an individual for granting the households permit.

**114525: Other Taxes on use of goods and permission to use goods or perform activities not elsewhere classified**

This item code shall be credited with other taxes on use of goods and on permission to use goods or perform activities include business and professional licenses that consist of taxes paid by enterprises in order to obtain a license to carry on a particular kind of business or profession not elsewhere classified

**1146: Other taxes on goods and services**

This item code shall be credited with other taxes on goods and services include taxes on the extraction of minerals, fossil fuels, and other exhaustible resources from deposits owned privately or by another government and any other taxes on goods or services not included in categories 1141 through 1145.

**115: Taxes on International Trade and Transactions**

This item code shall be credited with taxes that become receivable when goods cross the national or customs frontiers of the economic territory, or when transactions in services exchange between residents and nonresidents.

**1151: Customs and other import duties**

This item code shall be credited with revenue from all levies and duties collected on goods of a particular kind because they are entering the country or services because they are delivered by nonresidents to residents. The levies may be imposed for revenue or protection purposes and may be determined on a specific or ad valorem basis.

**1152: Taxes on exports**

This item code shall be credited with levies that become receivable on goods that are transported out of the country, or services that are provided to nonresidents by residents.

**1153: Profits of export or Import monopolies**

This item code shall be credited with profits of export or import monopolies which include the profits from government-established enterprises with the domestic monopoly right to export or import particular goods and/or control services provided to or received from nonresidents.

**1154: Exchange profits**

This item code shall be credited with exchange profits which include the profits generated when the monopoly powers of government or monetary authorities are exercised to extract a margin between the purchase and sale prices of foreign exchange, other than to cover administrative costs.

**1155: Exchange Taxes**

This item code shall be credited with exchange taxes cover taxes that are levied upon the sale or purchase of foreign exchange, whether at a unified exchange rate or at different exchange rates.

**1156: Other taxes on International trade and Transactions**

This item code shall be credited with other taxes on international trade and transactions include other taxes levied on various aspects of international trade and transactions, except those payable by producers.

**116: Other Taxes**

This item code shall be credited with taxes on the extraction of minerals, fossil fuel and on the exhaustible resources from deposits owned privately or by another government. The tax is levied as a fixed amount per unit of quantity or weight or a percentage of value. Moreover, other taxes cover revenue from taxes levied predominantly on a base or bases not elsewhere classified, and unidentified taxes.

**1161: Payable solely by business**

This item code shall be credited with other taxes on persons/businesses that are not based on income or presumptive income such as poll taxes, head taxes or capitation taxes.

**1162: Payable by other than business or unidentifiable**

This item code shall be credited with taxes on persons that are not based on income or presumptive income, sometimes referred to as poll taxes, head taxes or capitation taxes.

**12: Social Contributions**

This item will be used to record social contributions which are actual or imputed revenue receivable by social insurance schemes to make provision for social insurance benefits payable. Social contributions exclude contributions receivable under employment-related pension and other retirement schemes that create a liability for future benefits payable.

Social contributions are further classified according to the nature of the payee and the nature of the scheme that received these contributions.

### **121: Social Security Contributions**

This item will be used to record social security contributions which are actual revenue receivable by social security schemes organized and operated by government units, for the benefit of the contributors to the scheme. These contributions are classified by the source of the contribution, which may be the employers or the household sector (separated according to whether they are employees, self-employed, or unemployed).

#### **1211: Employee Contributions**

This item will be used to record social security contributions which are either paid directly by employees or deducted from employees' wages and salaries and transferred on their behalf by the employer.

#### **1212: Employer Contributions**

This item will be used to record social security contributions paid directly by employers on behalf of their employees.

#### **1213: Self-employed or non employed Contributions**

This item will be used to record social security contributions paid by contributors who are not employees.

#### **1214: Unallocable Contributions**

This item will be used to record social security contributions whose source cannot be determined.

### **122: Other social contributions**

This item will be used to record social security contributions which are actual and imputed receivable by social insurance schemes operated by employers on behalf of their employees. Unlike social security schemes, social insurance schemes for employees generally tie the level of benefits directly to the level of contributions. Such schemes usually are operated by general government units for their own employees, but they can be operated by one unit on behalf of the employees of many government units or even public corporations. These contributions can be receivable from employees or from employers.

#### **1221: Employee Contributions**

This item will be used to record social security contributions which include amounts paid directly by employees or deducted from wages and salaries and transferred by employers on behalf of employees.



**1222: Employer Contributions**

This item will be used to record social security contributions which include amounts paid by employers on behalf of their employees. As with employer contributions to social security schemes, these contributions are not eliminated by consolidation when the paying and receiving governments are in the same sector or subsector.

**1223: Imputed Contributions**

This item will be used to record social security contributions that arise when government employers provide non pension benefits directly to their employees, former employees, or dependents out of their own resources without involving an insurance enterprise and without creating a special fund or segregated reserve for the purpose.

**13: Grants**

This item will be used to record grants transfers receivable by government units, from other resident or nonresident government units or international organizations, which do not meet the definition of a tax, subsidy, or social contribution. Grants may be in the forms of cash or in kind.

**131: From Foreign Government**

This item will be used to record grants transfers receivable by government units, from foreign government made for the purpose of current and capital expenditure, which may be in the forms of cash or in kind.

**1311: Current Grants from Foreign Government**

This item will be used to record grants from foreign governments made for the purpose of current expenditure and are not linked to or conditional on the acquisition of an asset by the recipient government.

**1312: Capital Grants from Foreign Government**

This item will be used to record grants from foreign governments made for acquisition of assets by the government and may consist of a transfer of cash that the recipient is expected or required to use for the acquisition of an asset or assets.

**132: From International Organization**

This item will be used to record grants transfers receivable by government units, from international organization for the purpose of current and capital expenditure, which may be in the forms of cash or in kind.

**1321: Current Grants from International Organization**

This item will be used to record grants from international organization made for the purpose of current expenditure and are not linked to or conditional on the acquisition of an asset by the recipient government.

### **1322: Capital Grants from International Organization**

This item will be used to record grants from International organization made for acquisition of assets by the government and may consist of a transfer of cash that the recipient is expected or required to use for the acquisition of an asset or assets. In some cases grants may be in the form of goods or services.

### **133: From other General Government Units**

This item will be used to record grants received from institution at other levels of the government for the purpose of current and capital expenditure, which include grants from central government to local government or to extra budgetary units.

### **1331: Current Grants from other General Government Units**

This item will be used to record grants from other general government made for the purpose of current expenditure and are not linked to or conditional on the acquisition of an asset by the recipient government.

Table 3.1 Detailed Classification of Counterparty Information	
Code	Sector <sup>1</sup>
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	Private corporations
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	Private financial corporations
	Public corporations
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	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **1332: Capital Grants from other General Government Units**

This item will be used to record grants from other general government units made for acquisition of assets by the government and may consist of a transfer of cash that the recipient is expected or required to use for the acquisition of an asset or assets. In some cases grants may be in the form of goods or services.

Code	Sector <sup>1</sup>
	General government
	Central government
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	Social security funds <sup>2</sup>
	Corporations
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	Private financial corporations
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<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

## **14: Other Revenue**

This item will be used to record other revenue receivable excluding taxes, social contributions, and grants. This category of revenue includes property income, sales of goods and services, and miscellaneous other types of revenue.

### **141: Property Income**

This item will be used to record property income receivable in return for putting financial assets and natural resources at the disposal of another unit.

#### **1411: Interest**

This item will be used to record interest amount receivable by general government units that own certain kinds of financial assets, namely deposits, securities other than shares, loans, and accounts receivable.

##### **14111: From nonresidents**

This item will be used to record investment income receivable by the government or government units in relation to certain kinds of financial assets (SDRs, deposits, debt securities, loans, and other accounts receivable) from nonresidents for putting these financial assets and other resources at the disposal.

##### **14112: From residents other than general government**

This item will be used to record investment income receivable by the government or government units related to certain kinds of financial assets (SDRs, deposits, debt securities, loans, and other accounts receivable) from residents other than general government for putting these financial assets and other resources at the disposal.

**Table 3.1 Detailed Classification of Counterparty Information**

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	General government
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<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **14113: From other general government Units**

This item will be used to record investment income receivable by the government or government units related to certain kinds of financial assets (SDRs, deposits, debt securities, loans, and other accounts receivable) from other general government Units for putting these financial assets and other resources at the disposal.

**Table 3.1 Detailed Classification of Counterparty Information**

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<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **1412: Dividends**

This account shall be credited with dividend earned by the government unit in its capacity as shareholders and owners of equity, for placing funds at the disposal of corporations.

### **14121: From nonresidents**

This account shall be credited with dividend earned by government or public sector units, as the owners of equity, for placing funds at the disposal of corporations receivable from nonresidents.

## **14122: From residents**

This account shall be credited with dividend earned by government or public sector units, as the owners of equity, for placing funds at the disposal of corporations receivable from residents.

Code	Sector <sup>1</sup>
	General government
	Central government
	State governments
	Local governments
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	Corporations
	Private corporations
	Private nonfinancial corporations
	Private financial corporations
	Public corporations
	Public nonfinancial corporations
	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

## **1413: Withdrawals from income of quasi- Corporations**

This account shall be credited with amount that government unit receives from quasi-corporations as a form of dividends resulting from share holds from those corporations.

## **1414: Property income from investment income disbursements**

This account shall be credited with amount that government unit receives as returns from investment income a disbursement which includes property income attributed to insurance policyholders and holders of investment fund shares.

## **1415: Rent**

This account shall be credited with revenue receivable from certain leases of land, subsoil assets and other natural occurring resources.

## **1416: Reinvest earnings on foreign direct investment**

This account shall be credited with amount received by the government unit or public corporations from reinvested earnings from foreign direct investment's shares of the retained earnings. A general government unit or public corporation may have foreign direct investment in nonresident special purpose entities (SPEs), or nonresident branches or subsidiaries of public corporations.

## **142: Sale of Goods and Services**

This account shall be credited with amount received by government unit from sales of goods and services that consist of the sales by market establishments, administrative fees charged for services, incidental sales by nonmarket establishments, and imputed sales of goods and services.

**1421: Sales by market establishments**

This account shall be credited with amount received by government unit from sales of all market establishments that are part of an enterprise situated in a single location and at which only a single productive activity is carried out or the principal productive activity accounts for most of the value added such as rental of produced assets, printing and publications and sale electricity

**1422: Administration fees**

This account shall be credited with amount received by government unit from administrative fees that include fees for compulsory licenses and other administrative fees such as drivers' licenses, passports, visas, court fees, and radio and television licenses when public authorities provide general broadcasting services.

**1423: Incidental sales by nonmarket establishments**

This account shall be credited with amount received by government unit from incidental sales by nonmarket establishments that cover sales of goods and services of general government units other than administrative fees such as sales of products made at vocational schools, seeds from experimental farms, postcards and art reproductions by museums, fees at government hospitals and clinics, tuition fees at government schools, and admission fees to government museums, parks, and cultural and recreational facilities.

**1424: Imputed Sales of goods and services**

This account shall be credited with amount received by government unit from imputed sales of goods and services that are recorded when a unit produces goods and services for the purpose of using them as compensation of employees in kind.

**143: Fines, Penalties and Forfeits**

This item code shall be used to record amount received from fines, penalties and forfeits that are compulsory current transfers imposed by courts of law or quasi-judicial bodies for violations of laws or administrative rules.

**144: Transfers not elsewhere classified**

This item code shall be used to record amount received from transfers not elsewhere classified which include subsidies, as well as gifts and transfers from individuals, private nonprofit institutions, nongovernmental foundations, corporations, or sources other than governments and international organizations.

**1441: Current transfers not elsewhere classified**

This item code shall be used to record amount received from current transfers not elsewhere classified which include subsidies, as well as gifts and transfers from individuals, private nonprofit institutions, nongovernmental foundations, corporations, or sources other than

governments and international organizations

**14411: Subsidies**

This item code shall be used to record amount received from subsidies which are current unrequited transfers that government units make to enterprises on the basis of the level of their production activities or the quantities or values of the goods or services they produce, sell, export, or import.

**Table 3.1 Detailed Classification of Counterparty Information**

Code	Sector <sup>1</sup>
	General government
	Central government
	State governments
	Local governments
	Social security funds <sup>2</sup>
	Corporations
	Private corporations
	Private nonfinancial corporations
	Private financial corporations
	Public corporations
	Public nonfinancial corporations
	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.  
<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

**14412: Other current transfers not elsewhere classified**

This item code shall be used to record amount received from other current transfers not elsewhere classified from individuals, private nonprofit institutions, nongovernmental foundations, or corporations.

**Table 3.1 Detailed Classification of Counterparty Information**

Code	Sector <sup>1</sup>
	General government
	Central government
	State governments
	Local governments
	Social security funds <sup>2</sup>
	Corporations
	Private corporations
	Private nonfinancial corporations
	Private financial corporations
	Public corporations
	Public nonfinancial corporations
	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.  
<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

**1442: Capital transfers not elsewhere classified**

This item code shall be used to record amount received from other capital transfers not elsewhere classified from individuals, private nonprofit institutions, nongovernmental foundations, or corporations.

**Table 3.1 Detailed Classification of Counterparty Information**

Code	Sector <sup>1</sup>
	General government
	Central government
	State governments
	Local governments
	Social security funds <sup>2</sup>
	Corporations
	Private corporations
	Private nonfinancial corporations
	Private financial corporations
	Public corporations
	Public nonfinancial corporations
	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

## **145: Premiums, fees and claims related to nonlife insurance and Standardized guarantee schemes**

This item code shall be used to record amount received from premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes that comprise nonlife insurance premiums, insurance schemes which are insurance against risks.

### **1451: Premiums, fees and current claims**

This item code shall be used to record premiums, fees, and current claims receivable which comprise of nonlife insurance premium revenue and fees receivable for the issuance of standardized guarantees, as well as insurance settlement revenue that is not exceptional.

#### **14511: Premiums**

This item code shall be used to record premiums that comprise of nonlife insurance premium revenue for the issuance of standardized guarantees, as well as insurance settlement that is not exceptional.



**Table 3.1 Detailed Classification of Counterparty Information**

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	Private corporations
	Private nonfinancial corporations
	Private financial corporations
	Public corporations
	Public nonfinancial corporations
	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **14512: Fees for standardized guarantee**

This item code shall be used to record fees for standardized guarantees revenue that comprise nonlife insurance fees receivable for the issuance of standardized guarantees, as well as insurance settlement revenue that is not exceptional.

**Table 3.1 Detailed Classification of Counterparty Information**

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	General government
	Central government
	State governments
	Local governments
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	Corporations
	Private corporations
	Private nonfinancial corporations
	Private financial corporations
	Public corporations
	Public nonfinancial corporations
	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **14513: Current claims**

This item code shall be used to record current claims revenue that comprise nonlife insurance receivable for the issuance of standardized guarantees, as well as insurance settlement revenue that is not exceptional

**Table 3.1 Detailed Classification of Counterparty Information**

Code	Sector <sup>1</sup>
	General government
	Central government
	State governments
	Local governments
	Social security funds <sup>2</sup>
	Corporations
	Private corporations
	Private nonfinancial corporations
	Private financial corporations
	Public corporations
	Public nonfinancial corporations
	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

## 1452: Capital claims

This item code shall be used to record capital claims revenue that comprise exceptionally large insurance settlements receivable in the wake of a catastrophic event or disaster.

**Table 3.1 Detailed Classification of Counterparty Information**

Code	Sector <sup>1</sup>
	General government
	Central government
	State governments
	Local governments
	Social security funds <sup>2</sup>
	Corporations
	Private corporations
	Private nonfinancial corporations
	Private financial corporations
	Public corporations
	Public nonfinancial corporations
	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

## **Chapter 2: Classification of Expenses**

### **21: Compensation of employees**

Compensation of employees is the total remuneration, in cash or in kind, payable to an individual in an employer-employee relationship in return for work performed by the latter during the reporting period. These amounts are payable as an exchange for manual and intellectual labor services of individuals used in the production process of the institutional unit.

#### **211: Wages and Salaries**

This account shall be used to record wages and salaries which are compensation of employees payable in cash and/or in kind, except for social contributions payable by employers.

##### **2111: Wages and Salaries - In Cash**

This account shall be used to record wages and salaries in cash which are the amounts payable in cash to employees in return for work performed. This category include monthly basic salary, statutory allowances to staff and other non statutory allowances.

##### **21111: Basic Salaries-Pensionable Posts**

This account shall be used to record basic salaries for Pensionable Posts which include all payments payable to an Employee in respect of pensionable employment such as salaries for teachers, doctors, police, members of parliament and other civil servants.

##### **21112: Basic Salaries-Non Pensionable Posts**

This item cord shall be used to record transactions relating to basic salaries for non-pensionable posts which is payable to an employee in respect of non-pensionable employment such as salaries for casual laborers, operational staff and civil servants on contract.

##### **21113: Personnel Allowances - (Non-Discretionary)**

This is item cord shall be used to record transaction relating to allowances provided in the civil service standing orders such as Leave travel allowance, extra duty Allowance, ration allowance, on-call allowance, moving expenses, housing allowance, disturbance allowance etc payable to an employee other than Basic salary and wages as a result of employment.

##### **21114: Personnel Allowances - Discretionary**

This item code shall be used to record transaction relating to allowances paid as a result of employment and work performed by an employee not included in (21113) such as Honoraria, hardship allowance and other allowance depend on Accounting Officer's Discretion payable to an employee other than Basic salary and wages.

**2112: Wages and Salaries - In kind**

This account shall be used to record wages and salaries in kind which are payable in the form of goods, services, interest forgone, and shares issued to employees in return for work performed.

**21121: Personal Allowances - In-Kind**

This account shall be used to record transactions relating to goods and services provided by government to employee without charge or at reduced price such as meals, drinks, furniture, free travel, clothing or footwear, housing services, Electricity allowance, telephone allowance etc.

**212: Employers' social contributions**

This account shall be used to record employers' social contributions payable by employers to social security funds, employment-related pension funds, or other employment-related social insurance schemes to obtain entitlement to social benefits for their employees. This consist of actual employers social contributions and imputed employers social contributions.

**2121: Actual Employers' Social Contributions**

This account shall be used to record transaction relating to actual employers' social contributions payable to social security funds, employment-related pension funds, and other employment-related social insurance schemes to obtain entitlement to social benefits for their employees. This category consists of actual contributions payable to insurance enterprises, social security funds, or other institutional units responsible for the administration and management of social insurance schemes, or employment-related pension schemes.

**21211: Pension benefits**

This item cord shall be used to record transaction relating to actual employers' social contributions payable to social security funds, employment-related pension funds, and other employment-related social insurance schemes to obtain entitlement to social benefits for their pensionable employees.

**21212: Non pension benefits**

This item cord shall be used to record transaction relating to actual employers' social contributions payable to social security funds, employment-related pension funds, and other employment-related social insurance schemes to obtain entitlement to social benefits for their non pensionable employees.

**2122: Imputed employers' Social Contributions**

This item cord shall be used to record transaction relating to imputed employers' social contributions, the amounts calculated and added to actual contributions, sufficient to exactly

match the increases in employees' social benefit entitlements. Where there is no social security scheme and the employer pays the various benefits directly to the employee at the agreed time, the monthly equivalent of such payments prior to the date of payment shall be charged on this account. These imputed employers' social contributions may relate to pension and to non-pension benefits.

**21221: Pension benefits**

This item shall be used to record transaction relating to amounts calculated and added to actual contributions, sufficient to exactly match the increases in imputed related for Pensionable employees' social benefit entitlements.

**21222: Non pension benefits**

This item shall be used to record transaction relating to amounts calculated and added to actual contributions, sufficient to exactly match the increases in imputed related for non-pensionable employees' social benefit entitlements.

**22: Use of goods and Services**

This item shall be used to record transaction relating to use of goods and services which consists of the value of goods and services used for the production of market and nonmarket goods and services. The value of use of goods or services is recorded when the goods or services are actually used rather than when they were acquired or paid for.

**22001: Office and General Supplies and Services**

This item code shall be used to record the value of goods and services such as Office Consumables (papers, pencils, pens and stationary), Computer Supplies and Accessories, Printing, Photocopying, Outsourcing services, Cleaning supplies, etc.

**22002: Utilities Supplies and Services**

This item code shall be used to record the value of goods and services used for the production of market and nonmarket goods and services such as Electricity bill, Water Charges, Telephone charges, Sewage charges, Natural Gas, etc.

**22003: Fuel, Oils, Lubricants**

This item code shall be used to record the production of market and nonmarket goods and services such as Petrol, Diesel, Illuminating kerosene (Paraffin), etc.

**22004: Medical Supplies & Services**

This item code should be used to record the value of goods and services related to medical supplies and services used for the production of market and nonmarket goods and services such as Vaccines, Drugs and Medicines, Special Foods (diet food), Dental Supplies, etc.

**22005: Military Supplies and Services**

This item code should be used to record the value of goods and services related to Military Supplies and services consumables such as Air defence and Control Systems, Arms and Ammunitions, Tents and Camp Equipment, etc.

**22006: Clothing, Bedding, Footwear and Services**

This item code should be used to record the value of goods and services related to Clothing, Bedding, Footwear and Services such as Bed and Mattresses, Bed Sheets and Linen, Blankets, etc.

**22007: Rental Expenses**

This item code shall be used to record the value of goods and services related to rental expenses on Vehicles and Crafts, Housing, Office Accommodation, etc.

**22008: Training - Domestic**

This item code should be used to record the value of goods and services related to cost of training within the country such as cost of accommodation, tuition fees, hiring of training facilities, air ticket etc.

**22009: Training - Foreign**

This item code should be used to record the value of goods and services related to cost of training outside the country such as cost of accommodation, tuition fees, hiring of training facilities, air ticket, visa application fees, etc.

**22010: Travel - In - Country**

This item code should be used to record the value of goods and services related to cost of travel within the country such as cost of air tickets, ground travel (bus, railway taxi, etc), per diem, accommodation, etc.

**22011: Travel Out Of Country**

This item code should be used to record the value of goods and services related cost of travel abroad such as cost of air tickets, per diem, visa application fees, etc.

**22012: Communication & Information**

This item code should be used to record the value of goods and services related cost of communication and information services such as Internet and Email connections, posts and telegraphs, wire, wireless, telephone, telex services and facsimile, etc.

**22013: Educational Materials, Services and Supplies**

This item code should be used to record the value of goods and services related cost of educational materials, Services and Supplies such as textbooks, exercise books, classroom teaching supplies, etc.

**22014: Hospitality Supplies and Services**

This item code should be used to record the value of goods and services related cost of hospitality supplies and services such as exhibition, festivals and celebrations, catering services, food and refreshments, etc.

**22015: Agricultural and Livestock Supplies & Services**

This item code should be used to record the value of goods and services related cost of agricultural and livestock supplies and services such as seeds, agricultural implements, agricultural chemicals, fertilizers, veterinary drugs, etc.

**22016: Printing, advertizing and Information Supplies and Services**

This item code should be used to record the value of goods and services related cost of printing, advertizing and information supplies and services such as printing material, printing accessories, advertising and publication, etc.

**22017: Food Supplies and Services**

This item code should be used to record the value of goods and services related cost of food supplies and services such as ration - food purchase, food and supply services - defence forces, prisoners' food, etc.

**22018: Routine Maintenance and Repair of Roads and Bridges**

This item code should be used to record the value of goods and services related cost of routine maintenance and repair of roads, bridges, etc.

**22019: Routine maintenance and repair of buildings**

This account shall be charged with expenses relating to routine maintenance and repair of government buildings and facilities, official residences, etc.

**22020: Routine maintenance, Repair of Water and Electricity Installations**

This account shall be charged with expenses relating to routine maintenance and repair of Water and Electricity Installations.

**22021: Routine Maintenance and Repair of Vehicles and Transportation Equipment**

This account shall be charged with expenses relating to routine maintenance and repair of vehicles and transportation equipment.

**22022: Maintenance of Specialized equipment**

This account shall be charged with expenses relating to routine maintenance and repair of specialized equipment which includes X-Ray Equipment, Servers, Ultra-Sound equipment, CT scan equipment, Radar, cold room units, MRI equipment, etc.

**22023: Routine Maintenance and Repair of Machinery, Equipment and Plant**

This account shall be charged with expenses relating to routine maintenance and repair of Machinery, Equipment and Plant.

**22024: Routine Maintenance and Repair of Office Equipment and Appliances**

This account shall be charged with expenses relating to routine maintenance and repair of Machinery, Equipment and Plant

**22025: Maintenance of Military Land Operations including Border control**

This account shall be charged with expenses relating to routine maintenance and repair of Military Land Operations including Border control.

**22026: Routine Maintenance and Repair of Naval Operations including sea & coastal patrols**

This account shall be charged with expenses relating to routine maintenance and repair of Naval Operations including sea & coastal patrols

**22027: Routine Maintenance and Repair of Air Force and Air Space**

This account shall be charged with expenses relating to routine maintenance and repair of Air Force and Air Space.

**22028: Other Routine Maintenance Expenses not elsewhere classified**

This account shall be charged with expenses relating to other routine maintenance expenses not elsewhere classified such as medical and laboratory equipment, fire protection equipments, TV sets and radios, etc.

**22029: Nutritional Supplies and Services**

This item code shall be used to record expenses relating to nutrition supplies and services.

**22030: Other Supplies and Services (not elsewhere classified)**

This item code shall be used to record the value of goods and services related to cost of other Supplies and services (not elsewhere classified) such as small engineering tools and equipment, geological surveys, geodesic surveys, etc.

**22031: Expenses on professional fees and charges**

This item code shall be used to record the value of goods and services related to expenses on professional fees and charges such as audit fees, legal fees, agency fees, consultancy fees, audit supervision expenses, education supervision expenses, capacity charges, investigation expenses, surveys, bank charges and commissions, etc.



**22032: Other Operating Expenses**

This item code shall be used to record the value of goods and services related to cost of value of use of goods and services not classified elsewhere such as contingencies item, sundry expenses, national expenses, census expenses, supplier debts, etc.

**23: Consumption of Fixed Assets**

Consumption of fixed capital is the decline, during the course of the reporting period, in the current value of the stock of fixed assets owned and used by a government unit as a result of physical deterioration, normal obsolescence, or normal accidental damage. Consumption of fixed capital may deviate considerably from depreciation as recorded in government financial records. Consumption of fixed capital is a forward-looking measure that is determined by future rather than past events. It is determined by the benefits that institutional units expect to derive in the future from using the asset in production over the remainder of its service life.

**23001: Depreciation**

This account shall be charged with the loss in value of tangible assets (Houses, cottages and condos, Town houses and apartments, Commercial Building, Bridges, Motor vehicles, Hardware: servers and equipment etc) for the period of fixed capital as a result of use.

**23002: Impairment Losses**

This account shall be charged with the amount by which the carrying amount of an asset or cash-generating unit exceeds its recoverable amount as result of deterioration, normal obsolescence, or normal accidental damage.

**23003: Amortization of Intangible Assets**

This item code shall be used to record the value of amortization related to intangible assets for the period of fixed capital as a result of use.

**24: Interests**

This item code shall be used to record interest expense that the debtor unit incurs for the use of the principal outstanding, which represents the economic value that has been provided by the creditor.

**241: To nonresidents**

This item code shall be used to record interest expense that the debtor unit incurs for the use of the principal outstanding, which represents the economic value that has been provided by the creditor such as International Organizations, Foreign/Bilateral Loans (Non-Paris club Countries), Foreign Commercial Loans, etc.

**242: To residents other than general Government**

This item code shall be used to record interest expense that the debtor unit incurs for the use of the principal outstanding, which represents the economic value that has been provided by the creditor.

**Table 3.1 Detailed Classification of Counterparty Information**

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	General government
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	State governments
	Local governments
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	Corporations
	Private corporations
	Private nonfinancial corporations
	Private financial corporations
	Public corporations
	Public nonfinancial corporations
	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **243: To other general Government Units**

This item code shall be used to record interest expense that the debtor unit incurs for the use of the principal outstanding, which represents the economic value that has been provided by the creditor such as holders of Central Bank - Treasury Bills, Tax Reserve Certificates, other short-term time loans, etc.

### **24301: Interest Payments on short-Term Debt to Other General Government Units**

This item code shall be used to record interest expense that the debtor unit incurs for the use of the principal outstanding, which represents the economic value that has been provided by the creditor such as *comments to be given by public debt*

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	Private corporations
	Private nonfinancial corporations
	Private financial corporations
	Public corporations
	Public nonfinancial corporations
	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **24302: Interest Payments on Long-Term Debt to Other General Government**

## Units

This item code shall be used to record interest expense that the debtor unit incurs for the use of the principal outstanding, which represents the economic value that has been provided by the creditor such as holders of Long-Term Tradable ( Bonds), Mortgages, Financial Leases, etc.

Code	Sector <sup>1</sup>
	General government
	Central government
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	Local governments
	Social security funds <sup>2</sup>
	Corporations
	Private corporations
	Private nonfinancial corporations
	Private financial corporations
	Public corporations
	Public nonfinancial corporations
	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

## 24303: Other Domestic Interest Payments not elsewhere classified

This item code shall be used to record interest expense that the debtor unit incurs for the use of the principal outstanding, which represents the economic value that has been provided by the creditor such as interest on domestic loan.

Code	Sector <sup>1</sup>
	General government
	Central government
	State governments
	Local governments
	Social security funds <sup>2</sup>
	Corporations
	Private corporations
	Private nonfinancial corporations
	Private financial corporations
	Public corporations
	Public nonfinancial corporations
	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

## 25: Subsidies

This item code shall be used to record subsidies which are known as the current unrequited transfers that government units make to enterprises on the basis of the level of their production activities or the quantities or values of the goods or services they produce, sell, export, or import. Subsidies are payable to resident producers or importers, and in exceptional cases, nonresident producers of goods and services.

**Table 3.1 Detailed Classification of Counterparty Information**

Code	Sector <sup>1</sup>
	General government
	Central government
	State governments
	Local governments
	Social security funds <sup>2</sup>
	Corporations
	Private corporations
	Private nonfinancial corporations
	Private financial corporations
	Public corporations
	Public nonfinancial corporations
	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **251: To public Corporations**

This item code shall be used to record subsidies transactions to enterprises on the basis of the level of their production activities or the quantities or values of the goods or services they produce, sell, export, or import.

#### **2511: public nonfinancial corporations**

This account shall be used to record all subventions and transfers to government institutions other than departments of state such as International Organizations, Foreign/Bilateral Loans (Non-Paris club Countries), etc

#### **2512: Public Financial Corporations**

This account shall be used to record all transactions in relation to subventions and transfers to financial public enterprises such as Bank of Tanzania, Tanzania Women's Bank, Tanzania Postal Bank, Tanzania Investment Bank, etc.

### **252: Private enterprises**

This item code shall be used to record subsidies transactions to enterprises on the basis of the level of their production activities or the quantities or values of the goods or services they produce, sell, export, or import. Transactions in relation to this item code are categorized in private nonfinancial and private financial enterprises.

#### **2521: Private Non-Financial Enterprises**

This account shall be used to record all payments relating to government transfers to non-private financial enterprises.

#### **2522: Private Financial Enterprises**

This account shall be charged to record all payments relating to government transfers to

private financial enterprises.

### **253: To other sectors**

This account shall be used to record transaction relating to subsidies to other sectors include payable to other general government units, to nonprofit institutions serving households, and to households, in their capacity as producers such as health sector, education sector, water sector, etc.

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<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **26: Grants**

This item shall be used to record transaction relating to grants transfer payable by government units to other resident or nonresident government units or international organizations which is in the form other than tax, subsidy, or social contribution. These transactions will be in the form of payable in cash and provision of goods or services (in kind). This item is classified by the type of unit receiving the grant (Foreign governments, international organizations and other general government units) and nature of the grant (current or capital).

#### **261: To Foreign Governments**

This account shall be used to record all grants and contributions of a current or capital nature (long-term use e.g. for activities that will last for more than one year) made by the government or any of the general government units to governments of other countries.

##### **2611: Current**

This account shall be used to record transfers payable to government units, other resident or nonresident government units or international organizations.

##### **26111: Cash**

This item shall be used to record the grant issued to recipient who has never had a claim on the donor and the grant should be attributed to the time at which the cash payment is made to recipient such as humanitarian, defence, education, etc.

**26112: In Kind**

This account shall be used to record transfers of goods or services provided free of charge without receiving anything of commensurate value in return to government units, other resident or nonresident government units or international organizations. These grants in kind could be Goods and services that are consumed, such as humanitarian, defence, education, etc in the form of food contributions, blankets, and medical and rescue services and supplies

**2612: Capital**

This account shall be used to record transfers of aid of a capital nature to resident and nonresident general governments and international organizations.

**26121: Cash**

This item shall be used to record the grant issued to recipient who has never had a claim on the donor and the grant should be attributed to the time at which the cash payment is made to recipient.

**26122: In Kind**

This account shall be used to record transaction which is necessarily concerns the change of ownership of a product previously recorded as a nonfinancial assets in the accounts of the donor government.

**262: To International Organizations****2621: Current**

This item shall be used to record contributions (other than loans) made by a government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient.

**26211: Cash**

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient paid in cash.

**26212: In Kind**

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient paid in kind.

**2622: Capital**

This account shall be used to record transfers of aid of a capital nature to resident and nonresident general governments and international organizations.

**26221: Cash**

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of capital expenses and not linked to or conditional to the acquisition of assets by the recipient paid in cash.

**26222: In Kind**

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of capital expenses and not linked to or conditional to the acquisition of assets by the recipient paid in kind.

**263: To Other General Government Units**

This account shall be charged with contributions (other than loans) made to other general units of the government for purposes of current expenses and capital expenses not linked to or conditional to the acquisition of assets by the recipient.

**2631: current**

This account shall be charged with contributions (other than loans) made to other general units of the government for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient.

**26311: Extra-budgetary accounts and funds –Cash**

This item shall be used to charge contributions (other than loans) made by a government unit to extra-budgetary for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient paid in cash such as Academic Institutions, Research Institutes, Hospitals, etc

**26312: Local Government - cash**

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient paid in cash such as Municipal councils, Education Transfers, Agriculture Transfers, etc.

**Table 3.1 Detailed Classification of Counterparty Information**

Code	Sector <sup>1</sup>
	General government
	Central government
	State governments
	Local governments
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	Private corporations
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	Private financial corporations
	Public corporations
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	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **26313: Extra-budgetary accounts and funds -in kind**

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient paid in kind such as Academic Institutions, Research Institutes, Hospitals, etc

### **26314: Local Government - in kind**

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient paid in kind such as Municipal councils, Education Transfers, Agriculture Transfers, etc.

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<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

### **2632: capital**

This account shall be charged with contributions (other than loans) made to a government



unit for purposes of acquiring assets by the recipient and may consist of a transfer of cash that the recipient is expected or required to use to acquire an asset or assets.

**26321: Extra-budgetary accounts and funds –Cash**

This item shall be used to charge contributions (other than loans) made by a government unit to extra-budgetary for purposes of capital expenses and not linked to or conditional to the acquisition of assets by the recipient paid in cash such as Academic Institutions, Research Institutes, Hospitals, etc

**26322: Local Government - cash**

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of capital expenses and not linked to or conditional to the acquisition of assets by the recipient paid in cash such as Municipal councils, Education Transfers, Agriculture Transfers, etc.

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<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

**26323: Extra-budgetary accounts and funds -in kind**

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of capital expenses and not linked to or conditional to the acquisition of assets by the recipient paid in kind such as Academic Institutions, Research Institutes, Hospitals, etc

**26324: Local Government - in kind**

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of capital expenses and not linked to or conditional to the acquisition of assets by the recipient paid in kind such as Municipal councils, Education Transfers, Agriculture Transfers, etc.

**Table 3.1 Detailed Classification of Counterparty Information**

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<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

## **27: Social Benefits**

This item code shall be used to record all transactions related to social benefits which are current transfers payable to households intended to provide for the needs that arise from social risks such as sickness, unemployment, retirement, housing, education, or family circumstances. These benefits are payable in cash or in kind to protect the entire population or its specific segments against certain social risks.

### **271: Social Security Benefits**

This item code shall be used to record all transactions related to social security benefits payable in cash or in kind to beneficiaries by social security schemes.

#### **2711: Social Security Benefits in Cash**

This item code shall be used to record all transactions related to social security benefits in cash include extended sickness and invalidity benefits, maternity allowances, children's or family allowances, unemployment benefits, retirement and survivors' pensions, and death benefits.

#### **2712: Social Security Benefits in Kind**

This item code shall be used to record all transactions related to social security benefits in kind include extended sickness and invalidity benefits, maternity allowances, children's or family allowances, unemployment benefits, retirement and survivors' pensions, and death benefits. These benefits are likely to consist of medical or dental treatments, surgery, hospital accommodation, spectacles or contact lenses, pharmaceutical products, home care, and similar goods or services.

### **272: Social Assistance Benefits**

This item code shall be used to record all transactions related to social assistance benefits

payable in cash or in kind to beneficiaries to meet the same needs as social insurance benefits but that are not made under a social insurance scheme. Social assistance benefits do not include transfers made in response to events or circumstances, such as natural disasters, which are not normally covered by social insurance schemes.

**2721: Social Assistance Benefits In cash**

This account shall be charged with payments in cash such as sick and invalidity benefits, maternity allowances, unemployment benefits, injuries compensation etc.

**2722: Social Assistance Benefits In-Kind**

This account shall be charged with payments related to social security benefits not paid in cash but rather in kind. They include expenses such as sick and invalidity benefits, maternity allowances, unemployment benefits, injuries compensation, medical and dental benefits etc.

**273: Employment related Social benefits**

This item code shall be used to record all transactions related to employment-related social benefits payable in cash or in kind by government or public sector units to their employees or employees of other government or public sector units participating in the scheme (or to survivors and dependents of the employees who are eligible for such payments). These kinds of benefits provided relate to non-pension benefits, and are similar to those listed for social security schemes, such as the continued payment of wages during periods of absence from work as a result of ill health, accidents, maternity etc.; family, education, or other allowances; severance allowances in the event of redundancy, incapacity, or accidental death; general medical expenses not related to the employees' work; and charges for convalescent and retirement homes.

**2731: Employment related Social benefits in cash**

This account shall be charged with expenses incurred on sickness and invalidity benefits, retirement and survivors' pensions, prolonged sickness and invalidity benefits, etc, paid in cash to the employee.

**2732: Employment related Social benefits in-kind**

This account shall be charged with expenses incurred on sickness and invalidity benefits, retirement and survivors' pensions, prolonged sickness and invalidity benefits, etc, paid in kind to the employee.

**28: Other Expense**

This item code shall be used to record all transactions related to other expense comprises property expense other than interest, transfers not elsewhere classified and amounts payable in respect of premiums, fees, and claims payable related to nonlife insurance and standardized guarantees.

## 281: Property expense other than interest

This account shall be charged with expenses related to property expense payable to the owners of financial assets or natural resources when they put them at the disposal of another unit. Property expense other than interest may take the form of dividends; withdrawals of income from quasi-corporations; property expense for investment income disbursements; rent; and reinvested earnings on direct foreign investments. Dividends and withdrawals of income from quasi-corporations as an expense will primarily apply to public corporations and foreign direct investment of the public sector.

### 2811: Dividend

This account shall be charged with expenses incurred to Dividends which are distributed earnings allocated to government or public sector units, as the owners of equity, for placing funds at the disposal of corporations. This item shall be used to record Dividend which are notionally payable out of the current period's operating surplus.

#### 28111: To nonresidents

This account shall be charged with expenses incurred to Dividends which are distributed earnings allocated to non residents, as the owners of equity, for placing funds at the disposal of corporations. This item shall be used to record Dividend which is notionally payable out of the current period's operating surplus.

#### 28112: To residents

This account shall be charged with expenses incurred to Dividends which are distributed earnings allocated to residents, as the owners of equity, for placing funds at the disposal of corporations. This item shall be used to record Dividend which are notionally payable out of the current period's operating surplus.

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	Public financial corporations

<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.

<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

**2812: Withdrawals from income of quasi- corporations**

This account shall be charged with expenses related to withdrawal of income from quasi-corporations that are distributable income to the owner. The withdrawals of income from quasi-corporations do not include withdrawals of funds realized by the sale or other disposal of the quasi-corporation's assets, sale of inventories, fixed assets, land, or other non-produced assets. These transactions are related to public corporations only.

**2813: Property expense for investment income disbursements**

This account shall be charged with expenses related to property expense for investment income disbursements includes property income attributed to insurance policyholders and holders of investment fund shares. These transactions are related to public corporations only.

**2814: Rent**

This account shall be charged with all expenses incurred on leases of land, other subsoil assets, and other natural occurring assets which may be payable in cash or in kind.

**2815: Reinvested earnings on foreign direct investment**

This account shall be charged with expenses related to reinvested earnings to the direct investment enterprises involving the public corporations which may have foreign direct investors.

**282: Transfers not elsewhere classified**

This account shall be charged with expenses related to transfers not elsewhere classified payable including gifts and transfers to individuals, private non-profit institutions, nongovernmental foundations, corporations, or government units that are not included in other categories of transfers and serve quite different purposes. Transfers not elsewhere classified are subdivided into current and capital transfers.

**2821: Current transfers not elsewhere classified**

This account shall be charged with expenses related to current transfers to nonprofit institutions serving households, public non-financial corporations, public financial corporations and private corporations. These transfers usually consist of cash in form of membership dues, subscriptions and voluntary donations such as Voluntary Agencies Hospitals(VAHS), Political Parties, Designated District Hospitals(DDH), Bugando Medical Centre. etc.

**Table 3.1 Detailed Classification of Counterparty Information**

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It may be advisable to also have here the additional sub-sectors of the whole economy: NPISH and Households. Then all institutional sectors of the economy are covered.

### 2822: Capital transfers not elsewhere classified

This account shall be charged with expenses related to capital transfers to nonprofit institutions serving households, public non-financial corporations, public financial corporations and private corporations. These transfers usually consist of cash in form of membership dues, subscriptions and voluntary donations such as Voluntary Agencies Hospitals (VAHS), Political Parties, Designated District Hospitals (DDH), Bugando Medical Centre. etc.

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<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

It may be advisable to also have here the additional sub-sectors of the whole economy: NPISH and Households. Then all institutional sectors of the economy are covered.

**283: Premiums, fees and claims related to nonlife insurance and standardized guarantee schemes.**

This account shall be charged with expenses related to premiums, fees, and claims payable related to nonlife insurance and standardized guarantee schemes include nonlife insurance premiums payable to insurance schemes/corporations to secure entitlement to insurance against risks, claims payable by insurance schemes to beneficiaries, and fees payable to obtain standardized guarantees.

**2831: Premiums, fees and current claims**

This account shall be charged with expenses related to premiums, fees, and current claims payable. It comprises of nonlife insurance premiums expense and fees payable for the issuance of standardized guarantees, as well as insurance settlement expense that are not exceptional. The premiums and fees are payable to insurance schemes and corporations to obtain coverage against various events or accidents. Such amounts are always recorded as current transfers.

**28311: Premiums**

This account shall be charged with expenses related to premiums payable. It comprises of nonlife insurance premiums expense, property insurance and insurance settlement expense that are not exceptional.

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<sup>1</sup>Further breakdown/"of which" lines could allow for the identification of subsectors and individual units.  
<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

**28312: Fees for standardized guarantee schemes**

This account shall be charged with expenses related to fees for standardized guarantee schemes payable. It comprises of nonlife insurance premiums expense, insurance of standardized guarantees and insurance settlement expense that are not exceptional.

**28313: Current claims**

This account shall be charged with expenses related to current claims payable. It comprises of nonlife insurance premiums expense, insurance of standardized guarantees and insurance settlement expense that are not exceptional.

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<sup>2</sup>Social security funds are presented as a subsector only if their data are excluded from the data of the government level at which they are organized (see paragraph 2.78).

**2832: Capital claims**

This account shall be charged with expenses related to capital claims payable comprise exceptionally large insurance settlements in the wake of a catastrophic event or disaster. For these exceptional large claims payable, such as those following a catastrophe, some part of the claims may be recorded as capital transfers rather than as current transfers.

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### **5111: Capital Reserves**

These are reserves used for capital asset acquisition for the entire GOTG.

#### **511101: Consolidated Revenue Fund**

The consolidated fund is a constitutional fund into which tax and non-tax revenue is deposited. Allocations to budget entities are charged as withdrawals to this account on the basis of the approved budget issued by National Treasury through warrants. Voted funds are released for spending from the Consolidated Revenue Fund into the votes of budget entities on a monthly/quarterly basis.

#### **511102: Development Fund**

This account holds the fund balances reserved for development projects (Holding Accounts) and for specific purposes under votes of budget entities.

#### **511103: Contingency Fund**

This account shall be used to record the contingencies reserves which are funds that are set aside for purposes of meeting contingencies (emergencies). These range from a national emergency to disasters or change or priorities due to any one of the above.

#### **511104: Special Funds**

This account shall be used to record special purpose funds balances, these are funds created by statute and provided for in the Public Finance Act 2001 (revised 2004). Where funds are set aside for meeting expenditures or encumbrances through these funds often through the national budget, these are reserved through this account.

#### **511201: Revenue Reserves**

This account shall be used to record balances from revenue reserves, this funds is set aside for specific purposes such as current debt service, bond debt retirement or revenue bonds and government securities

#### **511301: Accumulated Fund**

This account shall be used to record accumulated fund balances which represents the net worth of government in the government institutions, investments and budget entities, public corporations and enterprises

### **Chapter 3: Net worth and its changes**

#### **61: Non Financial Assets**

This item code shall be used to record non financial assets which are economic assets other than financial assets. The main categories of nonfinancial assets are: produced assets (such as fixed assets, inventories, and valuables) and non-produced assets (such as natural

resources, contracts, leases, and licenses, and goodwill and marketing assets).

**611: Fixed Assets**

This item code shall be used to record fixed assets which are produced assets controlled by public entity resulted from past event and expected to produce future economic benefit for more than one year.

**6111: Buildings and Structures**

This item shall be used to record the value of buildings and structures which includes the costs of site clearance and preparation and the value of all fixtures, facilities, and equipment that are integral parts of the structures.

**61111: Dwellings**

This item shall be used to record dwellings which are buildings, or designated parts of buildings, that are used entirely or primarily as residences, including any associated structures, such as garages, and all permanent fixtures customarily installed in residences.

**61112: Building other than dwellings**

This account shall be used to record buildings other than dwellings which include whole buildings or parts of buildings not designated as dwellings. Fixtures, facilities, and equipment that are integral parts of the structures are included. Whereas, for new buildings, costs of site clearance and preparation are included.

**61113: Other Structure**

This item shall be used to record value of other structures which consist of all structures other than buildings. The costs of site clearance and preparation are also included. Public monuments are included if identification as dwellings or buildings other than dwellings is not possible. Also included are the construction of sea walls, dikes, flood barriers, etc. intended to improve the quality and quantity of land adjacent to them.

**61114: Land Improvement**

This item shall be used to record the value of land improvements which are the result of actions that lead to major improvements in the quantity, quality, or productivity of land, or prevent its deterioration. This includes activities such as land reclamation, land clearance, land contouring, and creation of wells and watering holes that are integral to the land in question.

**6112: Machinery and Equipment**

This item shall be used to record transaction relating to machinery and equipment which covers transport equipment, machinery for information, computer, and telecommunications (ICT) equipment, and machinery and equipment not elsewhere classified.

**61121: Transport Equipment**

This item shall Transport equipment consists of equipment for moving people and objects, including motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft , motorcycles, and bicycles.

**61122: Machinery and Equipment Other than transport Equipment**

This item code shall be used to record noncurrent assets that consists category of all machinery and equipment other than transport equipment.

**611221: Information, Computer, and Telecommunications (ICT) equipment**

This item code shall be used to record equipments related to Information, computer, and telecommunications equipment consists of devices using electronic controls and also the electronic components forming part of these devices. Examples are products that form part of computing machinery and parts and accessories thereof, television and radio transmitters, television, video, and digital cameras, and telephone sets.

**611222: Machinery and equipment not elsewhere classified**

This item code shall be used to record all category of machinery and equipment not classified in any of the other machinery and equipment categories. It includes Navigational Equipment, Scientific Equipment, Precision Tools, Weights and Measures (Measurements), etc.

**6113: Other Fixed Assets**

This item code shall be used to record information related to Other fixed assets that consist of cultivated biological resources and intellectual property products.

**61131: Cultivated Biological Resources**

This item cord shall be used to record cultivated biological resources cover animal resources yielding repeat products and tree, crop, and plant resources yielding repeat products whose natural growth and regeneration are under the direct control, responsibility, and management of institutional units.

**611311: Animal Resources yielding repeat products**

This item cord shall be used to record animal resources yielding repeat products including breeding stocks, dairy cattle, draft animals, sheep, or other animals used for wool production, animals used for transportation, racing, or entertainment, and aquatic resources yielding repeat products. Immature cultivated assets are excluded unless produced for own use.

**611312: Tree, Crops, and plant resources yielding repeat Products**

This item code shall be used to record assets related to tree, crop, and plant resources yielding repeat products include trees (vines and shrubs) cultivated for fruits and nuts, for

sap and resin, and for bark and leaf products. Trees grown for timber that yield a finished product once only when they are ultimately felled are not fixed assets, but are included as inventories, just as grains or vegetables that produce only a single crop when they are harvested cannot be fixed assets.

### **61132: Intellectual Property Products**

This item shall be used to record transactions related to intellectual property products which are the result of research, development, investigation, or innovation leading to knowledge that the developers can market or use to their own benefit in production because use of the knowledge is restricted by means of legal or other protection.

### **611321: Research and Development**

this item code shall be used to record research and development including the value of expenditure on creative work undertaken on a systematic basis in order to increase the stock of knowledge, including knowledge of man, culture, and society, and use of this stock of knowledge to devise new applications.

### **611322: Mineral Exploration and evaluation**

This item shall be used to record information related to mineral exploration and evaluation including the value of expenditure on exploration for petroleum and natural gas and for nonpetroleum deposits and subsequent evaluation of the discoveries made.

### **611323: Computer Software and databases**

This item code shall be used to record computer soft ware and databases which are grouped together whenever a computerized database cannot be developed independently of a database management system that is itself computer soft ware.

### **6113231: Computer Software**

This item code shall be used to record computer software information including computer programs, program descriptions, and supporting materials for both systems and applications soft ware that is expected to be used for more than one year.

### **6113232: Databases**

This item code shall be used to record databases consist of files of data organized in such a way as to permit resource effective access and use of the data.

### **611324: Entertainment, Literary, and artistic originals**

This account shall be used to record entertainment, literary, and artistic originals are original films, sound recordings, manuscripts, tapes, and models in which drama performances, radio and television programming, musical performances, sporting events, and literary and artistic output are recorded or embodied.

**611325: Other Intellectual Property products**

This account shall be used to record Other intellectual property products consist of new information and specialized knowledge not elsewhere classified, the use of which is restricted to the units that have established ownership rights over the information or to other units licensed by the owners.

**6114: Weapons systems**

This account shall be used to record weapons systems including specialized vehicles and other equipment, such as warships, submarines, military aircraft, tanks, missile carriers and launchers, etc.

**612: Inventories**

This item code shall be used to record inventories including produced assets that consist of goods and services, which came into existence in the current period or in an earlier period, and that are held for sale, use in production, or other use at a later date.

**61221: Materials and Supplies**

This item shall be used to record inventories relating to materials and supplies that consist of all goods held with the intention of using them as inputs to a production process. Public sector units may hold a variety of goods as materials and supplies, including office supplies, fuel, and foodstuffs.

**61222: Work-in-Progress (WIP)**

This item code shall be used to record all uncompleted work (WIP) that consists of goods and services that are not yet sufficiently processed to be in a state in which it is normally supplied to other institutional units.

**61223: Finished Goods**

This item shall be used to record inventory relating to finished goods that consist of goods that are the output of a production process, are still held by their producer, and are not expected to be processed further by the producer before being supplied to other units.

**61224: Goods for Resale**

This item shall be used to record goods for resale which are goods acquired for the purpose of reselling or transferring to other units without being further processed.

**61225: Military inventory**

This account code shall be used to record military inventories which consist of single use items, such as ammunition, missiles, rockets, bombs, etc., delivered by weapons or weapons systems.

**613: Valuable**

This item shall be used to record valuables which include produced assets of considerable value that are not used primarily for purposes of production or consumption but are held as stores of value over time.

**614: Non-Produced Assets**

This code shall be used to record non produced assets including tangible, naturally occurring assets natural resources over which ownership rights are enforced, and intangible non produced assets that are constructs of society.

**6141: Land**

This item shall be used to record Land that consists of the ground, including the soil covering and any associated surface waters, over which ownership rights are enforced and from which economic benefits can be derived by their owners by holding or using them.

**6142: Mineral and energy resources**

This item shall be used to record mineral and energy resources that consist of mineral and energy reserves located on or below the earth's surface that are economically exploitable, given current technology and relative prices.

**6143: Other Naturally Occurring Assets**

This item code shall be used to record assets other than Land, Minerals and energy resource. They consist of non cultivated biological resources, water resources and other natural resources.

**61431: Non cultivated biological resources**

This account shall be used to record non cultivated biological resources consist of animals, birds, fish, and plants that yield both once-only and repeat products over which ownership rights are enforced but for which natural growth or regeneration is not under the direct control, responsibility, and management of any institutional units.

**61432: Water resources**

This item shall be used to record water resources that consist of surface and groundwater resources used for extraction to the extent that their scarcity leads to the enforcement of ownership or use rights, market valuation, and some measure of economic control.

**61433: Other natural resources**

This item shall be used to record other natural resources including electromagnetic spectrum, which includes the range of radio frequencies used in the transmission of sound, data, and television.

**614331: Radio spectrum**

This item shall be used to record range of radio frequencies used in the transmission of sound in a specified area.

**614332: Natural resources not elsewhere classified**

This account shall be used to record natural resources other than radio spectrum.

**6144: Intangible Non-Produced Assets**

This account shall be used to record intangible non produced assets including constructs of society evidenced by legal or accounting actions. Such assets entitle their owners to engage in certain specific activities or to produce certain specific goods or services and to exclude other units from doing so except with the permission of the owner.

**61441: Contracts, leases, and licenses**

This item shall be used to record contracts, leases, and licenses are treated as assets only when both the following conditions are satisfied:

- (i) The terms of the contract, lease, or license specify a price for the use of an asset or provision of a service that differs from the price that would prevail in the absence of the contract, lease, or license.
- (ii) One party to the contract must be able legally and practically to realize this price difference.

**614411: Marketable operating leases**

This item shall be used to record marketable operating leases are third-party property rights relating to fixed assets. The lease confers economic benefits to the holder in excess of the fees payable and the holder can realize these benefits legally and practically, through transferring them.

**614412: Permits to use natural resources**

This item shall be used to record permits to use natural resources that are third-party property rights relating to natural resources.

**614413: Permits to undertake specific activities**

This account shall be used to record permit to undertake a specific activity which represents asset for the holder when:

- (iii) The permits are limited in number and so allow the holders to earn monopoly profits,
- (iv) The monopoly profits do not come from the use of an asset belonging to the permit-issuer, and
- (v) A permit holder is able both legally and practically to sell the permit to a third party.

**614414: Entitlement to future goods and services on an exclusive basis**

This item shall be used to record entitlement to future goods and services on an exclusive basis relates to the case where one party that has contracted to purchase goods or services at a fixed price at a time in the future is able to transfer the obligation of the second party to the contract to a third party.

**61442: Goodwill and marketing assets**

This item shall be used to record intangible asset which includes brand name, patents, copyright and other related intangible assets. Goodwill does not include contractual or other legal rights regardless of whether those are transferable or separable from the unit or other rights and regulations.

**6145: Disposal of non financial assets**

This item shall used to record non financial asset which will be eliminated from normal government operations due to ether obsolete, out of technology; its useful life has end; etc.

**61451: Buildings and Structures**

This item will be used to record Buildings and Structures which will be eliminated from normal government operations due to ether obsolete, out of technology, its useful life has end, etc.

**61452: Machinery and Equipment**

This item will be used to record Machinery and Equipment which will be eliminated from normal government operations due to ether obsolete, out of technology, its useful life has end, etc.

**6146: Accumulated depreciation**

This account shall be charged with the accumulated loss in value of non financial assets since it was put into service as a result of use.

**61461: Buildings and Structures**

This account shall be charged with the accumulated loss in value of Buildings and Structures since it was put into service as a result of use.

**61462: Machinery and Equipment**

This account shall be charged with the accumulated loss in value of Machinery and Equipment since it was put into service as a result of use.

**62: Financial Assets**

This account shall be used to record transactions relating to financial assets which are tangible liquid assets that derive value because of a contractual claim of what it



represents. They include Stocks, bonds, bank deposits . Unlike land, property, commodities or other tangible physical assets, financial assets do not necessarily have physical worth.

### **6201: Monetary gold and special drawing Rights (SDRs)**

This item shall be used to record transaction relating to financial instrument which consists of the gold reserves in the central bank plus the central bank's Special Drawing Rights (SDRs) and the reserve positions in the IMF.

### **62011: Monetary gold**

This account shall be used to record monetary gold which are monetary authorities which are subject to the effective control of this authority and have title held as a reserve asset. It comprises gold bullion (including gold held in allocated gold accounts) and unallocated gold accounts with nonresidents that give title to claim the delivery of gold.

### **62012: Special Drawing Rights (SDRs)**

This account shall be used to record transactions relating to Special Drawing Rights (SDRs) which are international reserve assets created by the International Monetary Fund (IMF) and allocated to its members to supplement reserve assets. SDR holdings represent each holder's unconditional right to obtain foreign exchange or other reserve assets from other IMF members.

### **6202: Currency and Deposits**

This account shall be used to record currency and deposits which consists of notes and coins that are of fixed nominal values and are issued or authorized by the central bank or government.

### **6203: Debt security**

This account shall be used to record transactions relating to debt securities which are negotiable financial instruments serving as evidence of a debt. The security normally specifies a schedule for interest and principal payable. They include Bills, Bonds and debentures, etc.

### **6204: Loans**

This account shall be used to record transactions relating to loan which is a financial instrument that is created when a creditor lends funds directly to a debtor and receives a nonnegotiable document as evidence of the asset. This category includes overdrafts, mortgage loans, loans to finance trade credit and advances, repurchase agreements, financial assets and liabilities created by financial leases, etc.

### **6205: Equity and investment fund shares**

This item shall be used to record equity and investment fund shares which have the

distinguishing feature that the holders own a residual claim on the assets of the institutional unit that issued the instrument. Equity represents the owners' funds in the institutional unit or Taxpayer's fund.

**62051: Equity**

This account shall be used to record equity/taxpayer's fund which consists of all instruments and records that acknowledge claims on the residual value of a corporation or quasi-corporation, after the claims of all creditors have been met. Ownership of equity in legal entities is usually evidenced by shares, stocks, participations, depository receipts, or similar documents.

**62052: Investment fund shares or units**

This account shall be used to record investment funds which are collective investment undertakings through which investors pool funds for investment in financial or nonfinancial assets. Investment funds may be in a range of assets invested, such as debt securities, equity, commodity-linked investments, real estate, shares in other investment funds, and structured assets.

**6206: Insurance, pension, and standardized guarantee schemes**

This item is used to record reserves, entitlements, and provisions for calls represent assets of a public sector unit.

**62061: Nonlife insurance technical reserve**

This account shall be used to record nonlife insurance technical reserves which consist of premiums paid but not yet earned (called unearned premiums) and claim incurred but not yet settled. Nonlife insurance technical reserves include of prepayments of net nonlife insurance premiums and reserves to meet outstanding nonlife insurance claims.

**62062: Life insurance and annuities entitlements**

This item shall be used to record life insurance and annuities entitlements which are financial claims policyholders have against an enterprise offering life insurance or providing annuities. This category consists of liabilities of life insurance companies and annuity providers for prepaid premiums and accrued liabilities to life insurance policyholders and beneficiaries of annuities.

**62063: Pension entitlements**

This item shall be used to record pension entitlements which are financial claims that existing and future pensioners hold against either their employer or a fund designated by the employer, to pay pensions earned as part of a compensation agreement between the employer and employee.

**62064: Claims of pension funds on pension Manager**

This item shall be used to record claims of pension funds on pension manager of which the employer is referred to as the pension manager and the unit working under the direction of the pension manager as the pension administrator.

**62065: Provisional for calls under standardized guarantees schemes**

This item shall be used to record standardized guarantees which are those kinds of guarantees that are issued in large numbers, usually for fairly small amounts, along identical lines.

**6207: Financial derivatives and employee stock options**

This item shall be used to record financial derivatives and employee stock options that are financial assets and liabilities which have similar features, such as a strike price and some of the same risk elements. However, although both transfer risk, employee stock options are also designed to be a form of remuneration.

**62071: Financial Derivatives**

This account shall be used to record financial derivative contract which is a financial instrument that is linked to another specific financial instrument, indicator, or commodity and through which specific financial risks (e.g., interest rate risk, foreign exchange risk, equity and commodity price risks, and credit risk) can be traded in their own right in financial markets.

**62072: Employee stock options**

This account shall be used to record employee stock options which are options to buy the equity of a company offered to employees of the company as a form of remuneration. Employee stock options have similar pricing behavior to financial derivatives, but they have a different nature including arrangements for the granting and vesting dates and purpose (i.e., to motivate employees to contribute to increasing the value of the company, rather than to trade risk).

**6208: Other Accounts Receivable**

This item shall be used to record other accounts receivable which consist of trade credit and advances and miscellaneous other items due to be received. If an economic event requires a subsequent cash flow, for example, goods and services are sold on credit provided by the supplier and the length of time between the economic event and the time of the cash flow is bridged by an entry in other accounts receivable.

**62081: Trade credit and advances**

This item shall be used to record trade credit and advances which include trade credit extended directly to purchasers of goods and services and advances for work that is in

progress or to be undertaken, such as progress payments made during construction in advance for work being performed, or for prepayments of goods and services.

### **62082: Miscellaneous other accounts receivable**

This item cord shall be used to record miscellaneous other accounts receivable which include accrued but unpaid taxes, dividends, payment for purchases and sales of securities paid or received before the instrument is issued, rent, wages and salaries, social contributions, social benefits, and similar items.

### **621: Domestic**

This item shall be used to record domestic financial assets which have the same instrument breakdown as financial assets and includes currency and deposits, debts security, loans, equity and investment funds share, insurance, pension and standardized guaranteed, financial derivative and other accounts receivables. It does not include monetary gold for all flows and stock position and SDRs for stock positions.

### **622: External**

This item shall be used to record external financial assets which have the same instrument breakdown as financial assets which include currency and deposits, debts security, loans, equity and investment funds share, insurance, pension and standardized guaranteed, financial derivative and other accounts receivables. It does not include monetary gold for all flows and stock position and SDRs for stock positions.

## **63: Liabilities**

This account shall be used to record liability which is established when one unit (the debtor) is obliged, under specific circumstances, to provide funds or other resources to another unit (the creditor). Liability is established through a legally binding contract that specifies the terms and conditions of the payment(s) to be made and payment according to the contract are unconditional.

### **6301: Special drawing Rights (SDRs)**

This account shall be used to record inter-national reserve assets created by the International Monetary Fund (IMF) and allocated to its members to supplement reserve assets. SDRs may also be used as a unit of account in which other debt instruments can be expressed. Their value is determined daily by the IMF on the basis of a selected basket of currencies which so far are Euro, United States Dollar, Pound Sterling, Japanese Yen and China's Yuan.

### **6302: Currency and Deposits**

This account shall be used to record currency and deposit which consists of notes and coins

that are of fixed nominal values and are issued or authorized by the central bank or government. Currency constitutes a liability of the issuing units. Deposits are all claims, represented by evidence of deposit, on the deposit taking corporations (including the central bank) and, in some cases, general government or other institutional units. A deposit is usually a standard contract, open to the public at large, that allows the placement of a variable amount of money.

### **6303: Debt securities**

This account shall be used to record debt securities which are negotiable financial instruments serving as evidence of a debt. The security normally specifies a schedule for interest and principal payable. These include bills, bonds and debentures, negotiable loans, non participating preferred stocks or shares, asset backed securities and collateralized debt obligations.

### **6304: Loans**

This account shall be used to record loan which is a financial instrument that is created when a creditor lends funds directly to a debtor and receives a nonnegotiable document as evidence of the asset. This category includes overdrafts, mortgage loans, loans to finance trade credit and advances, repurchase agreements, financial assets and liabilities created by financial leases, and claims on or liabilities to the IMF in the form of loans.

### **6305: Equity and investment fund shares**

This account shall be used to record equity/taxpayer's fund and investment fund shares have the distinguishing feature that the holders own a residual claim on the assets of the institutional unit that issued the instrument. Equity/taxpayer's fund represents the owners' funds in the institutional unit.

### **63051: Equity**

This account shall be used to record equity/taxpayer's fund which consists of all instruments and records that acknowledge claims on the residual value of a corporation or quasi corporation, after the claims of all creditors have been met.

### **63052: Investment fund shares or units**

This account shall be used to record investment funds which are collective investment undertakings through which investors' pool funds for investment in financial or non financial assets. Investment fund shares or units refer to the shares issued by mutual funds and unit trusts, rather than the shares they may hold.

### **6306: Insurance, pension, and standardized guarantee schemes (GFS)**

This item is used to record reserves, entitlements, and provisions for calls represent liabilities of a public sector unit.

**63061: Nonlife insurance technical reserve**

This item shall be used to record nonlife insurance technical reserves consist of prepayments of net nonlife insurance premiums and reserves to meet outstanding nonlife insurance claims such as accidents, sickness, fire, etc. A policy that provides a benefit in the case of death within a given period but in no other circumstances, usually called term insurance, is regarded as nonlife insurance because, as with other nonlife insurance, a claim is payable only if a specified contingency occurs and not otherwise.

**63062: Life insurance and annuities entitlements**

This account shall be used to record life insurance and annuities entitlements are financial claims policyholders have against an enterprise offering life insurance or providing annuities. This category consists of liabilities of life insurance companies and annuity providers for prepaid premiums and accrued liabilities to life insurance policyholders and beneficiaries of annuities.

**63063: Pension entitlements**

This account shall be used to record pension entitlements which are financial claims that existing and future pensioners hold against either their employer or a fund designated by the employer, to pay pensions earned as part of a compensation agreement between the employer and employee. The nature of these claims, and the corresponding liabilities of the units operating the pension funds, depends on the type of benefit promised

**63064: Claims of pension funds on pension Manager**

This account shall be used to record claims of pension funds on pension manager relating to the employer continues to determine the terms of the pension scheme and retains the responsibility for funding any deficit, as well as the right to retain any excess funding. The employer is referred to as the pension manager and the unit working under the direction of the pension manager as the pension administrator.

**63065: Provisional for calls under standardized guarantees schemes**

This item shall be used to record standardized guarantees which are those kinds of guarantees that are issued in large numbers, usually for fairly small amounts, along identical lines. Operators of standardized guarantee schemes incur liabilities equal to the present value of the expected calls under outstanding guarantees, net of any recoveries the guarantor expects to receive from the defaulting borrowers, a similar approach as for nonlife insurance. This liability is called provisions for calls under standardized guarantees.

**6307: Financial derivatives and employee stock options**

This account shall be used to record financial derivatives and employee stock options which are liabilities that have similar features, such as a strike price and some of the same risk

elements.

### **63071: Financial Derivatives**

This account shall be used to record financial derivative contract which is a financial instrument that is linked to another specific financial instrument, indicator, or commodity and through which specific financial risks (e.g., interest rate risk, foreign exchange risk, equity and commodity price risks, and credit risk) can be traded in their own right in financial markets.

### **63072: Employee stock options**

This account shall be used to record employee stock options are options to buy the equity of a company, offered to employees of the company as a form of remuneration. Employee stock options have similar pricing behavior to financial derivatives, but they have a different nature including arrangements for the granting and vesting dates and purpose (i.e., to motivate employees to contribute to increasing the value of the company, rather than to trade risk).

### **6308: Other Accounts Payable**

This account shall be used to record other accounts payable which consist of trade credit and miscellaneous other items due to be paid. This include goods and services which are sold on credit provided by the supplier and the length of time between the economic event and the time of the cash flow is bridged by an entry in other accounts payable.

### **63081: Trade credit and advances**

This account shall be used to record trade credit and advances which include trade credit extended directly to purchasers of goods and services and advances for work that is in progress or to be undertaken, such as progress payments made during construction in advance for work being performed, or for prepayments of goods and services. Such credit arises both from normal delays in receiving payment and from deliberate extensions of vendor credit to finance sales.

### **63082: Miscellaneous other accounts payables**

This account shall be used to record miscellaneous other accounts payables include accrued but unpaid taxes, dividends, payment for purchases and sales of securities paid before the instrument is issued, rent, wages and salaries, social contributions, social benefits, and similar items. They also include payments due under financial derivative contracts that are in arrears and payments of amounts that have not yet accrued, such as prepayments of taxes.

### **631: Domestic**

This item shall be used to record domestic financial Liabilities which have the same instrument breakdown as financial Liabilities which include currency and deposits, debts

security, loans, Equity and investment funds share, insurance, pension and standardized guaranteed, financial derivative and other accounts receivables.

**632: External**

This account shall be used to record external financial Liabilities which have the same instrument breakdown as financial Liabilities which include currency and deposits, debts security, loans, equity and investment funds share, insurance, pension and standardized guaranteed, financial derivative and other accounts receivables.