



Use of codes and abbreviations in survey CBS-DNB Finances of Enterprises and Balance of Payments

Including overview of requested data

The list of codes in this document provides an overview of the data requested in the questionnaire.

We recommend that you use this code list in combination with:

- The overview of 'Concepts and definitions' (PDF)
- The User instructions (PDF)
- Two instruction videos about how to work with the questionnaire.

This information can be found on www.cbs.nl/balanceofpayments or on the Start/Home page in the questionnaire.

This document includes the following lists:

1. Codes with short descriptions of the requested information in the 'Balance sheet' and 'Profit and Loss Account' sections in this questionnaire.
2. Codes in the sections on the movements

1. 'Balance sheet' and 'Profit and Loss Account' tables

- You will find two tables for 'Balance sheet': 'Balance sheet, assets' (code table 1) and 'Balance sheet, liabilities' (code table 2). There is one single table on the 'Profit and Loss Account' (code table 3).
- The code tables 1, 2 and 3, respectively '**Balance sheet, assets**', '**Balance sheet, liabilities**' and '**Profit and Loss Account**', coincide with the Balance sheets and Profit and Loss Account sections in the questionnaire:
 - Column 1 (Code) shows the names of the requested data in the questionnaire, and as used in the import template (see User instructions, chapter 5).
 - Column 2 contains a short 'Description' of the requested data.
 - Column 3 (Movements) in code tables 1 and 2, indicates possible links with the Movements section of the questionnaire. It shows 'Yes' if further specifications and a reconciliation from opening balance to closing balance are requested. 'Yes' refers to code table 4 ('Movement accounts Balance sheet, assets') or code table 5 ('Movement accounts Balance sheet, liabilities and derivatives'). For instance, 'Yes' at Code BA032 (Balance sheet, assets: BA) indicates that Movements are also requested for this code; you will find the requested movements in code table 4, the 'Movements accounts Balance sheet, assets' table.
 - The codes stated at 'Balance sheet' and 'Profit and Loss Account' in this questionnaire correspond as much as possible with the familiar codes from the Annual Survey of Finances and Enterprises. These codes are stated in the last column.
- These codes recur for the Movements, supplemented by column names, which have been made as uniform as possible for all separate movements (see section 2, the 'Movements accounts' tables, below).

2. 'Movements account' tables

- You will find two code tables for the 'Movements account': '**Transactions accounts Balance sheet, assets**' (code table 4) and '**Transaction account Balance sheet, liabilities and derivatives**' (code table 5). These tables apply for those Movement accounts in the tables on 'Balance sheet' (code tables 1 and 2) that are marked 'Yes' (in the Movements column).
- The rows state which movements data are requested (this corresponds with the entry fields for the separate movements in the questionnaire; this is a row in the movements report); you will find the codes to which this breakdown applies in the columns (marked 'Yes'). Column 1 (Column name) shows the names of the requested data from the import template (see User instructions, chapter 5).
For example: in Movement account table BA032, thirteen movement items are requested; the requested movements are stated in the 'Movements accounts Balance sheet, assets' code table 4: Type of participating interest, Category of participating interest, Country, etc., numbered 1 to 13. We also have no. 14: "your characteristic": see choice table J, below.
- You will see that these code tables in some cases refer to one or more choice tables (A through J) (column 3): '**Balance sheet, assets and Balance sheet, liabilities choice tables**'. The choice tables show the range of possible answer options. For 'Type of participating interest' for instance, choice table A applies; this shows that you have the following answer options: 'N' (Non-listed shares), 'L' (Listed shares) or 'P' (Participating interests other than shares). The answer options may be different for specific Movement accounts, e.g. for choice tables B, C and D, and F and G.

Code table 1: Balance sheet, assets ¹⁾

| Code (key field in import template Assets) | Description | Movements 'Yes': see code table 4, Movements accounts Balance sheet, assets | Code in CBS annual survey Finances of Enterprises |
|--|---|---|--|
| BA005 | Intangible fixed assets | Yes | 005 |
| BA009 | Tangible fixed assets: property | Yes | 010partial |
| BA006 | Tangible fixed assets: other | Yes | 010partial |
| BA027 | Participating interests domestic | Yes | 015+025 |
| BA032 | Participating interests foreign | Yes | 020+030 |
| BA056 | Derivatives, receivables | Yes | 051+126 |
| BA057 | Long-term receivables, participating interests domestic | | 035+045 |
| BA058 | Long-term receivables, participating interests foreign | Yes | 040+050 |
| BA055 | Other long-term receivables domestic: financial institutions. | | 055 |
| BA060 | Other long-term receivables domestic: other | | 060 |
| BA065 | Other long-term receivables foreign | Yes | 065 |
| BA091 | Inventories | | 070+075 +085+090 |
| BA112 | Short-term receivables, participating interests domestic | | 095+105 |
| BA113 | Short-term receivables, participating interests foreign | Yes | 100+110 |
| BA115 | Trade debtors domestic | | 115 |
| BA120 | Trade debtors foreign | | 120 |
| BA125 | Taxes, social insurance and grants | | 125 |
| BA127 | Pensions, receivables | Yes | various |
| BA130 | Other short-term receivables domestic | | 130 |
| BA135 | Other short-term receivables foreign | Yes | 135 |
| BA162 | Securities | | 140+143+156+159 |
| BA170 | Cash domestic | | 170 |
| BA175 | Deposit accounts domestic | | 175 |
| BA180 | Bank accounts domestic | | 180 |
| BA190 | Deposit accounts foreign | Yes | 190 |
| BA193 | Bank accounts foreign | Yes | 193 |

¹⁾ This survey sets the lower limit for minority interests at 10%; this is 20% in the current Finances of Enterprises survey.

The maturity of receivables and payables included in this survey is based on the original rather than the residual maturity. This is why the repayment obligations continue to be included under long-term receivables and payables; in the current Finances of Enterprises survey, repayment obligations are included under short-term receivables and payables.

Code table 2: Balance sheet, liabilities ²⁾

| Code (key field in import template Liabilities) | Description | Movements 'Yes': see code table 5, Movements account Balance sheet, liabilities | Code in CBS annual survey Finances of Enterprises |
|---|--|---|--|
| BL250 | Issued and paid-up capital | | 250 |
| BL255 | Share premium reserve | | 255 |
| BL285 | Cooperative members account | | 285 |
| BL260 | Revaluation reserve | | 260 |
| BL265 | Retained earnings and other reserves | | 265 |
| BL266 | Total Equity | Yes | 250+255+260+265+285 |
| BL269 | Minority interest domestic | | 270 partial |
| BL271 | Minority interest foreign | Yes | 270 partial |
| BL275 | Equalisation, grants etc. | | 275 |
| BL280 | Provisions | | 280 |
| BL318 | Derivatives, liabilities | Yes | 316+406 |
| BL307 | Long-term liabilities, participating interests domestic | | 290+300 |
| BL308 | Long-term liabilities, participating interests foreign | Yes | 295+305 |
| BL314 | Long-term liabilities, debt securities | | 315+350 |
| BL320 | Other long-term liabilities domestic: financial institutions | | 320 |
| BL326 | Other long-term liabilities domestic, other | | 311+325+353 |
| BL333 | Other long-term liabilities foreign | Yes | 312+330+356 |
| BL377 | Short-term liabilities participating interests domestic | | 360+370 |
| BL378 | Short-term liabilities participating interests foreign | Yes | 365+375 |
| BL380 | Trade creditors domestic | | 380 |
| BL385 | Trade creditors foreign | | 385 |
| BL390 | Bank accounts domestic | | 390 |
| BL395 | Bank accounts foreign | Yes | 395 |
| BL405 | Taxes, social insurance and grants | | 405 |
| BL407 | Pensions, liabilities | Yes | Various |
| BL410 | Other short-term liabilities domestic | | 400+410 |
| BL415 | Other short-term liabilities foreign | Yes | 415 |

²⁾ This survey sets the lower limit for minority interests at 10%; this is 20% in the current Finances of Enterprises survey.

The maturity of receivables and payables in this survey is based on the original rather than the residual maturity. This is why the repayment obligations continue to be included under long-term receivables and payables; in the current Finances of Enterprises survey, repayment obligations are included under short-term receivables and payables.

Code table 3: Profit and Loss Account ³⁾

| Code (key field in Profit & Loss import template) | Description | Code in current CBS annual survey FvO |
|---|---|--|
| PL605 | FTEs | 605 |
| PL447 | Operating income domestic | 447 |
| PL446 | Operating income foreign | 448+449 |
| PL450 | Total operating income | 450 |
| PL455 | Personnel costs | 455 |
| PL458 | Depreciation intangible fixed assets | 458 |
| PL459 | Depreciation tangible fixed assets | 459 |
| PL460 | Total amount of depreciations | 460 |
| PL462 | Other operating costs domestic | 462 |
| PL461 | Other operating costs foreign | 463+464 |
| PL465 | Total other operating costs | 465 |
| PL468 | Balance reversals / impairments | 468 |
| PL470 | Benefits on account of grants etc. | 470 |
| PL475 | Operating result | 475 |
| PL492 | Results of participating interests domestic | 480+490 |
| PL493 | Results of participating interests foreign | 485+495 |
| PL496 | Results derivatives | 496 |
| PL500 | Interest income domestic | 500 |
| PL505 | Interest income foreign | 505 |
| PL510 | Interest expense domestic | 510 |
| PL515 | Interest expense foreign | 515 |
| PL520 | Other financial results domestic | 520 |
| PL525 | Other financial results foreign | 525 |
| PL526 | Total financial results | ∑480..525 |
| PL530 | Non-recurring income | 530 |
| PL535 | Non-recurring expenses | 535 |
| PL540 | Result for taxes | 540 |
| PL545 | Corporation tax | 545 |
| PL550 | Result after taxes | 550 |
| PL555 | Minority interest | 555 |
| PL560 | Net result | 560 |

³⁾ This survey sets the lower limit for minority interests at 10%; this is 20% in the current Finances of Enterprises survey.

Code table 4: Movements accounts Balance sheet, assets

| Column names | Description | Codes (see Balance sheet, assets table) and line number (question sequence) | | | | | | | | | | | | |
|---|---|---|-------------------------|---------------------------------|------------------------------|----------------------------------|---------------------------------|--|-------------------------------------|---|-----------------------|--------------------------------------|--------------------------|-----------------------|
| (key fields in the import template for the following codes) | | | BA005 | BA009 | BA006 | BA027 | BA032 | BA058 | BA065 | BA113 | BA127 | BA135 | BA190 | BA193 |
| | | Selection table | Intangible fixed assets | Tangible fixed assets: Property | Tangible fixed assets: Other | Participating interests domestic | Participating interests foreign | Long-term receivables, foreign participating interests | Other long-term receivables foreign | Short-term receivables, foreign participating interests | Pensions, receivables | Other short-term receivables foreign | Deposit accounts foreign | Bank accounts foreign |
| ParticipatingInterests | Type of participating interest | A | | | | | 1 | | | | | | | |
| GroupAndOther Associates | Category participating interest/Other parties | B / C | | | | | 2 | 1 | | 1 | | | | |
| Country | Country | I | | 1 | | | 3 | 2 | 1 | 2 | 1 | 1 | 1 | 1 |
| Sector | Sector | E | | | | | | 3 | 2 | 3 | | 2 | | |
| Duration | Original maturity | F / G | | | | | | 4 | 3 | | | | 2 | |
| Loan | Loan yes/no | | | | | | | 5 | 4 | 4 | | 3 | | |
| BalanceOpening | Opening balance | | 1 | 2 | 1 | 1 | 4 | 6 | 5 | 5 | 2 | 4 | 3 | 2 |
| Depreciation | Depreciations | | 4 | 5 | 4 | | | | | | | | | |
| IncomeOperating | Net result excl. non-operational results | | | | | 4 | 7 | | | | | | | |
| DividendDeclared | Declared dividend | | | | | 5 | 8 | | | | | | | |
| Increase | Purchases/Increases | | 2 | 3 | 2 | 2 | 5 | 7 | 6 | 6 | 3 | 5 | 4 | 3 |
| Decrease | Book value of sales/Decreases | | 3 | 4 | 3 | 3 | 6 | 8 | 7 | 7 | 4 | 6 | 5 | 4 |
| ExchRateDifferences | Currency differences | | 5 | 6 | 5 | 6 | 9 | 9 | 8 | 8 | 5 | 7 | 6 | 5 |
| Revaluation | Revaluation | | 6 | 7 | 6 | 7 | 10 | 10 | 9 | 9 | 6 | 8 | 7 | 6 |
| ChangesOther | Other changes | | 7 | 8 | 7 | 8 | 11 | 11 | 10 | 10 | 7 | 9 | 8 | 7 |
| BalanceClosing | Closing balance | | 8 | 9 | 8 | 9 | 12 | 12 | 11 | 11 | 8 | 10 | 9 | 8 |
| RevenueSales | Sales revenue | | 9 | 10 | 9 | 10 | 13 | | | | | | | |
| InterestOpening | Opening balance accrued interest | | | | | | | 13 | 12 | 12 | | 11 | 10 | |
| InterestIncrease | Increase accrued interest | | | | | | | 14 | 13 | 13 | | 12 | 11 | |
| InterestReceivedPaid | Interest received | | | | | | | 15 | 14 | 14 | | 13 | 12 | 9 |
| InterestDifferences | Valuation and other differences | | | | | | | 16 | 15 | 15 | | 14 | 13 | |
| InterestClosing | Closing balance accrued interest | | | | | | | 17 | 16 | 16 | | 15 | 14 | |
| RevenueRealEstate | Income from property | | | 11 | | | | | | | | | | |
| DeclarantReference | Your characteristic | J | | 12 | | | 14 | 18 | 17 | 17 | 9 | 16 | 15 | 10 |

Code table 5: Movement accounts Balance sheet, liabilities and derivatives

| Column names | Description | Codes (see Balance sheet, assets table) and line number (question sequence) | | | | | | | | | |
|---|--|---|--------|---------------------------|--|-------------------------------------|--|-----------------------|-----------------------|--------------------------------------|-------------------------------------|
| (key fields in the import template for the following codes) | | | BL266 | BL271 | BL308 | BL333 | BL378 | BL395 | BL407 | BL415 | Der |
| | | Selection table | Equity | Minority interest foreign | Long-term liabilities, participating interests | Other long-term liabilities foreign | Short-term liabilities participating interests | Bank accounts foreign | Pensions, liabilities | Other short-term liabilities foreign | Derivatives, Assets and Liabilities |
| GroupAndOtherAssociates | Category shareholder/Other partiesj | D / C | 1 | 1 | 1 | | 1 | | | | |
| DerivativesKind | Type derivative | H | | | | | | | | | 1 |
| Country | Country | I | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 1 | 2 |
| Sector | Sector | E | | | 3 | 2 | 3 | | | 2 | |
| Duration | Original maturity | F | | | 4 | 3 | | | | | |
| Loan | Loan yes/no | | | | 5 | 4 | 4 | | | 3 | |
| AssetsOpening | Opening balance assets | | | | | | | | | | 3 |
| LiabilitiesOpening | Opening balance liabilities | | | | | | | | | | 4 |
| BalanceOpening | Opening balance | | 3 | 3 | 6 | 5 | 5 | 2 | 2 | 4 | |
| IncomeOperating | Net result excl. non-operational results | | 6 | 6 | | | | | | | |
| DividendDeclared | Declared dividend | | 7 | 7 | | | | | | | |
| PremiumsReceived | Received | | | | | | | | | | 5 |
| PremiumsPaid | Paid | | | | | | | | | | 6 |
| Increase | Capital addition/Debt increase | | 4 | 4 | 7 | 6 | 6 | 3 | 3 | 5 | |
| Decrease | Capital disposal/Debt decrease | | 5 | 5 | 8 | 7 | 7 | 4 | 4 | 6 | |
| ExchRateDifferences | Currency differences | | 8 | 8 | 9 | 8 | 8 | 5 | 5 | 7 | |
| Revaluation | Revaluation | | 9 | 9 | 10 | 9 | 9 | 6 | 6 | 8 | 7 |
| ChangesOther | Other changes | | 10 | 10 | 11 | 10 | 10 | 7 | 7 | 9 | 8 |
| AssetsClosing | Closing balance assets | | | | | | | | | | 9 |
| LiabilitiesClosing | Closing balance liabilities | | | | | | | | | | 10 |
| BalanceClosing | Closing balance | | 11 | 11 | 12 | 11 | 11 | 8 | 8 | 10 | |
| InterestOpening | Opening balance accrued interest | | | | 13 | 12 | 12 | 9 | | 11 | |
| InterestIncrease | Increase accrued interest | | | | 14 | 13 | 13 | 10 | | 12 | |
| InterestReceivedPaid | Interest paid | | | | 15 | 14 | 14 | 9 | | 13 | |
| InterestDifferences | Valuation and other differences | | | | 16 | 15 | 15 | 12 | | 14 | |
| InterestClosing | Closing balance accrued interest | | | | 17 | 16 | 16 | 13 | | 15 | |
| DeclarantReference | Your characteristic | J | 12 | 12 | 18 | 17 | 17 | 10 | 9 | 16 | 11 |

Choice tables A through J, Balance sheet assets and liabilities

Table A. Type of participating interest

| | | |
|------------------------|--|---|
| Variables name | Type of participating interest BA032 (Participating interests foreign) | |
| ParticipatingInterests | Category | Description |
| | N | Non-listed shares |
| | L | Listed shares |
| | P | Participating interests other than shares |

Table B. Category of participating interest

| | | |
|-------------------------|--|---|
| Variables name | Category of participating interest BA032 (Participating interests foreign) | |
| GroupAndOtherAssociates | Category | Description |
| | groupGE10 | group companies ≥ 10% |
| | groupLT10M | group company < 10% (parent) <i>cross-shareholding</i> |
| | groupLT10S | group companies < 10% (other) <i>cross-shareholding</i> |
| | otherGE10 | other companies ≥ 10% |

Table C. Other parties

| | | |
|-------------------------|--|----------------------------|
| Variables name | Other parties BA058 (Long-term receivables, participating interests foreign) BA113 (Short-term receivables, participating interests foreign) BL308 (Long-term liabilities, participating interests foreign) BL378 (Short-term liabilities, participating interests foreign) | |
| GroupAndOtherAssociates | Category | Description |
| | groupM | group company parent |
| | groupD | subsidiary group companies |
| | groupS | other group companies |
| | otherGE10 | other companies |

Table D. Category shareholder

| | | |
|-------------------------|---|--|
| Variables name | Category shareholder BL266 (Total Equity) BL271 (Minority interests foreign) | |
| GroupAndOtherAssociates | Category | Description |
| | groupGE10 | foreign group companies ≥ 10% |
| | groupLT10D | foreign group companies < 10% (subsidiary) <i>cross-shareholding</i> |
| | groupLT10S | foreign group companies < 10% (other) <i>cross-shareholding</i> |
| | otherGE10 | other foreign shareholders ≥ 10% |
| | other | other shareholders |

Table E. Sector

| | | |
|-----------------------|---|--|
| Variables name | Sector BA058 (Long-term receivables, participating interests foreign) BA065 (Other long-term receivables foreign) BA113 (Short-term receivables, participating interests foreign) BA135 (Other short-term receivables foreign) BL308 (Long-term liabilities participating interests foreign) BL333 ((Other long-term liabilities foreign) BL378 (Short-term liabilities, participating interests foreign) BL415 (Other short-term liabilities foreign) | |
| | | |
| Sector | Category | Description |
| | NFV | Non-financial corporations |
| | MFI | Deposit-taking corporations except the central bank |
| | BLI | Investment funds except money market funds |
| | CFI | Captive financial institutions and money lenders |
| | SPV | Other financial intermediaries except insurance corporations and pension funds |
| | VZI | Insurance corporations |
| | PFN | Pension funds |
| | OVH | Government |
| | HH | Households |

Table F. Original maturity

| | | |
|-----------------------|---|-----------------------|
| Variables name | Original maturity BA058 (Long-term receivables, participating interests foreign) BA065 (Other long-term receivables foreign) BL308 (Long-term liabilities participating interests foreign) BL333 (Other long-term liabilities foreign) | |
| | | |
| Duration | Category | Description |
| | 1-5 | between 1 and 5 years |
| | GT5 | more than 5 years |

Table G. Original maturity

| | | |
|-----------------------|---|-----------------------|
| Variables name | Original maturity BA190 (Deposits accounts foreign)) | |
| | | |
| Duration | Category | Description |
| | LT1 | shorter than 1 year |
| | 1-5 | between 1 and 5 years |
| | GT5 | more than 5 years |

Table H. Type of derivative

| Variables name | Derivatives | |
|-----------------------|--|------------------------------------|
| | DER (Derivatives, Assets and Liabilities) | |
| DerivativesKind | Category | Description |
| | OPT-W | Written options |
| | OPT-B | Bought options |
| | CDS-S | Seller credit default swaps |
| | CDS-B | Buyer credit default swaps |
| | FUT | Futures |
| | IRS | Interest rate swaps |
| | FRA | Forward rate agreements |
| | IRS-CC | Cross-currency interest rate swaps |
| | FEC | Forward foreign exchange contracts |
| | OFC | Other futures contracts |

Table I. Country

The survey includes a list of country codes, supplemented with codes for international institutions for you to select.

Table J. Your characteristic

An extra column "Your characteristic" has been added to the mutation tables. This column is intended to support the completion and verification of these tables. Here you can, for example, indicate from whom or from which department this information originates. In this way, the source of the data can be easily traced. It could happen, for example, that lines in a mutation table are provided by different departments/business units. The origin of the data can then be mentioned in this column.

This column is for your own use, and not required to be filled out.