



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 K, below.
- You will see that these code tables in some cases refer to one or more choice tables (A through K) (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 B 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 C, D and E, and G and H.

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
BA003	Operational lease (In)tangible fixed assets	Yes
BA005	Intangible fixed assets excl. operational lease	Yes
BA009	Tangible fixed assets: property excl. operational lease	Yes
BA006	Tangible fixed assets: other excl. operational lease	Yes
BA027	Participating interests domestic	Yes
BA032	Participating interests foreign	Yes
BA056	Derivatives, receivables	Yes
BA057	Long-term receivables, participating interests domestic	
BA058	Long-term receivables, participating interests foreign	Yes
BA055	Other long-term receivables domestic: financial institutions.	
BA060	Other long-term receivables domestic: other	
BA065	Other long-term receivables foreign	Yes
BA091	Inventories	
BA112	Short-term receivables, participating interests domestic	
BA113	Short-term receivables, participating interests foreign	Yes
BA115	Trade debtors domestic	
BA120	Trade debtors foreign	
BA125	Taxes, social insurance and grants	
BA127	Pensions, receivables	Yes
BA130	Other short-term receivables domestic	
BA135	Other short-term receivables foreign	Yes
BA162	Securities	
BA170	Cash domestic	
BA175	Deposit accounts domestic	
BA180	Bank accounts domestic	
BA190	Deposit accounts foreign	Yes
BA193	Bank accounts foreign	Yes

¹⁾ This survey sets the lower limit for minority interests at 10%.

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.

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
BL250	Issued and paid-up capital	
BL255	Share premium reserve	
BL285	Cooperative members account	
BL260	Revaluation reserve	
BL265	Retained earnings and other reserves	
BL266	Total Equity	Yes
BL269	Minority interest domestic	
BL271	Minority interest foreign	Yes
BL275	Equalisation, grants etc.	
BL280	Provisions	
BL318	Derivatives, liabilities	Yes
BL306	Long-term liabilities, operational lease	
BL307	Long-term liabilities, participating interests domestic	
BL308	Long-term liabilities, participating interests foreign	Yes
BL314	Long-term liabilities, debt securities	
BL320	Other long-term liabilities domestic: financial institutions	
BL326	Other long-term liabilities domestic: other	
BL333	Other long-term liabilities foreign	Yes
BL377	Short-term liabilities participating interests domestic	
BL378	Short-term liabilities participating interests foreign	Yes
BL380	Trade creditors domestic	
BL385	Trade creditors foreign	
BL390	Bank accounts domestic	
BL395	Bank accounts foreign	Yes
BL405	Taxes, social insurance and grants	
BL407	Pensions, liabilities	Yes
BL410	Other short-term liabilities domestic	
BL415	Other short-term liabilities foreign	Yes

²⁾ This survey sets the lower limit for minority interests at 10%.

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.

Code table 3: Profit and Loss Account ³⁾

Code (key field in Profit & Loss import template)	Description
PL605	FTEs
PL447	Operating income domestic
PL446	Operating income foreign
PL450	Total operating income
PL455	Personnel costs
PL457	Depreciation operational lease
PL458	Depreciation intangible fixed assets excl. operational lease
PL459	Depreciation tangible fixed assets excl. operational lease
PL460	Total amount of depreciations
PL462	Other operating costs domestic
PL461	Other operating costs foreign
PL465	Total other operating costs
PL468	Balance reversals / impairments
PL470	Benefits on account of grants etc.
PL475	Operating result
PL492	Results of participating interests domestic
PL493	Results of participating interests foreign
PL496	Results derivatives
PL500	Interest income domestic
PL505	Interest income foreign
PL508	Interest expense operational lease
PL510	Interest expense domestic excl. operational lease
PL515	Interest expense foreign excl. operational lease
PL520	Other financial results domestic
PL525	Other financial results foreign
PL526	Total financial results
PL530	Exceptional income
PL535	Exceptional expenses
PL540	Result for taxes
PL545	Corporation tax
PL550	Result after taxes
PL555	Minority interest
PL560	Net result

³⁾ This survey sets the lower limit for minority interests at 10%.

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)			BA003	BA005	BA009	BA006	BA027	BA032	BA058	BA065	BA113	BA127	BA135	BA190	BA193
		Selection table	Operational lease (in) tangible fixed assets	Intangible fixed assets excl. operational lease	Tangible fixed assets: Property excl. operational lease	Tangible fixed assets: Other excl. operational lease	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
LeaseAssetsKind	Type of fixed assets	A	1												
ParticipatingInterests	Type of participating interest	B						1							
GroupAndOther Associates	Category participating interest/Other parties	C / D					1	2	1		1				
Country	Country	J			1			3	2	1	2	1	1	1	1
Sector	Sector	F							3	2	3		2		
Duration	Original maturity	G							4	3				2	
Loan	Type of receivable	H							5	4	4		3		
BalanceOpening	Opening balance		2	1	2	1	2	4	6	5	5	2	4	3	2
Depreciation	Depreciations		5	4	5	4									
IncomeOperating	Net result excl. non-operational results						5	7							
DividendDeclared	Declared dividend						6	8							
Increase	Purchases/Increases		3	2	3	2	3	5	7	6	6	3	5	4	3
Decrease	Book value of sales/Decreases/other disposals/ending lease contracts		4	3	4	3	4	6	8	7	7	4	6	5	4
ExchRateDifferences	Currency differences		6	5	6	5	7	9	9	8	8	5	7	6	5
Revaluation	Revaluation		7	6	7	6	8	10	10	9	9	6	8	7	6
ChangesOther	Other changes		8	7	8	7	9	11	11	10	10	7	9	8	7
BalanceClosing	Closing balance		9	8	9	8	10	12	12	11	11	8	10	9	8
RevenueSales	Sales revenue/ending lease contracts		10	9	10	9	11	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	K			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	E / D	1	1	1		1					
DerivativesKind	Type derivative	I										1
Country	Country	J	2	2	2	1	2	1	1	1		2
Sector	Sector	F			3	2	3			2		
Duration	Original maturity	G			4	3						
Loan	Type of debt	H			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	K	12	12	18	17	17	10	9	16		11

Choice tables A through K, Balance sheet assets and liabilities

Table A. Type of fixed assets

Variables name	Type of fixed assets BA003 (Operational lease)	
LeaseAssetsKind	Category	Description
	Intangible	Intangible fixed assets
	Tangible	Tangible fixed assets

Table B. Type of participating interest

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

Table C. Category of participating interest

Variables name	Category of participating interest	
	BA027 (Group companies and other participating interests domestic)	
GroupAndOtherAssociates	Category	Description
	group	group companies
	other	other participating interests ≥ 10%
	BA032 (Group companies and other 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 D. 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 E. 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%
	co. abroad *)	other foreign shareholders < 10%
	other	other shareholders

*) Equity only

Table F. 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 G. Original maturity

Variables name	Original maturity BA058 (Long-term receivables, participating interests foreign) BA065 (Other long-term receivables foreign) BA190 (Deposits accounts foreign) BL308 (Long-term liabilities participating interests foreign) BL333 (Other long-term liabilities foreign)	
Duration	Category	Description
	LT1 ^{*)}	shorter than 1 year
	1-5	between 1 and 5 years
	GT5	more than 5 years

^{*)} Deposits accounts only

Table H. Type of receivable/debt

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)	
Loan	Category	Description
	Loan	Loan
	TC ¹⁾	Trade credit
	CA ²⁾	Current account
	other	other

¹⁾ Not with other receivables/debts

²⁾ Short term receivables/debts only

Table I. 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 J. Country

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

Table K. 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.