# Use of codes and abbreviations in survey Finances of Enterprises 2021

## 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/finances](www.cbs.nl/finances) or on the Start/Home page in the questionnaire.

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**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 'Movement accounts Balance sheet 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 and Derivatives.
  - The codes stated at 'Balance sheet' and 'Profit and Loss Account' in this questionnaire correspond as much as possible with the familiar codes from earlier years.
- 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**
- For the 'Movements account' you will find code table: '**Movements accounts Balance sheet, assets'** (code table 4). This table applies 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, eleven movement items are requested; the requested movements are stated in the 'Movements accounts Balance sheet, assets' code table 4
- You will see that these code tables in some cases refer to one or more choice tables (for example GroupAndOtherAssociates or DerivativesKind)**: 'List box A to D'**. 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: 'Group Companies' and 'Other Participating Interests'. The answer options may be different for specific tables.

**Code table 1: Balance sheet, assets [1]**

| Code<br>(key field in import template Assets) | Description | Movements<br>'Yes': see code table 4, Movements accounts |
|---|---|---|
| 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 | |
| BA055 | Other long-term receivables domestic: financial institutions. | |
| BA060 | Other long-term receivables domestic: other | |
| BA065 | Other long-term receivables foreign | |
| BA091 | Inventories | |
| BA112 | Short-term receivables, participating interests domestic | |
| BA113 | Short-term receivables, participating interests foreign | |
| BA115 | Trade debtors domestic | |
| BA120 | Trade debtors foreign | |
| BA125 | Taxes, social insurance and grants | |
| BA127 | Pensions, receivables | |
| BA130 | Other short-term receivables domestic | |
| BA135 | Other short-term receivables foreign | |
| BA162 | Securities | |
| BA170 | Cash domestic | |
| BA175 | Deposit accounts domestic | |
| BA180 | Bank accounts domestic | |
| BA190 | Deposit accounts foreign | |
| BA193 | Bank accounts foreign | |

[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<br>(key field in import template Liabilities) | Description | Movements<br>'Yes': see code table 5, Movements accounts |
|---|---|---|
| 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 | |
| BL275 | Equalisation, grants etc. | |
| BL280 | Provisions | |
| BL306 | Long-term liabilities, operational lease | |
| BL318 | Derivatives, liabilities | |
| BL307 | Long-term liabilities, participating interests domestic | |
| BL308 | Long-term liabilities, participating interests foreign | |
| 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 | |
| BL377 | Short-term liabilities participating interests domestic | |
| BL378 | Short-term liabilities participating interests foreign | |
| BL380 | Trade creditors domestic | |
| BL385 | Trade creditors foreign | |
| BL390 | Bank accounts domestic | |
| BL395 | Bank accounts foreign | |
| BL405 | Taxes, social insurance and grants | |
| BL407 | Pensions, liabilities | |
| BL410 | Other short-term liabilities domestic | |
| BL415 | Other short-term liabilities foreign | |

[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 | Extraordinary income |
| PL535 | Extraordinary 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 | BL266 | Der (BA056 / BL318) |
| | | 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 | Equity | Derivatives, Assets and Liabilities |
| LeaseAssetsKind Type of fixed assets | LeaseAssetsKind Type of fixed assets | List box A | | | | | | | |
| GroupAndOther Associates | Category participating interest/Other parties | | | | | List box B | List box B | List box C | |
| DerivativesKind | Type | | | | | | | | List box D |
| AssetsOpening | Opening balance assets | | | | | | | | x |
| LiabilitiesOpening | Opening balance liabilities | | | | | | | | x |
| BalanceOpening | Opening balance | x | x | x | x | x | x | | |
| Depreciation | Depreciations | x | x | x | x | | | | |
| IncomeOperating | Net result excl. non-operational results | | | | | x | x | x | |
| DividendDeclared | Declared dividend | | | | | x | x | x | |
| PremiumsReceived | Received | | | | | | | | x |
| PremiumsPaid | Paid | | | | | | | | x |
| Increase | Purchases/Increases | x | x | x | x | x | x | x | |
| Decrease | Book value of sales/decreases/other disposals/ending lease contracts | x | x | x | x | x | x | x | |
| ExchRateDifferences | Currency differences | x | x | x | x | x | x | x | |
| Revaluation | Revaluation | x | x | x | x | x | x | x | x |
| ChangesOther | Other changes | x | x | x | x | x | x | x | x |
| AssetsClosing | Closing balance assets | | | | | | | | x |
| LiabilitiesClosing | Closing balance liabilities | | | | | | | | x |
| BalanceClosing | Closing balance | x | x | x | x | x | x | x | |
| RevenueSales | Sales revenue/ending lease contracts | x | x | x | x | x | x | | |
| RevenueRealEstate | Income from property | | | x | | | | | |

**List box A through D**

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** **BA027 and BA032** (Participating interests foreign) | |
|---|---|---|
| | | |
| Participating Interests | **Category** | **Description** |
| | | Group Companies |
| | | Other Participating Interests |

Table C.  Category shareholder

| Variables name | **Category shareholder** **BL266** (Total Equity) | |
|---|---|---|
| | | |
| GroupAndOtherAssociates | **Category** | **Description** |
| | | Foreign companies |
| | | Other Shareholders |

Table D.  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 |