

Standard Components and Selected Other Items

BPM6 codes are shown before the name of item. Codes used in the 2008 SNA are shown, where applicable, in brackets after the item: B—balancing items, P—products, D—distributive transactions, F—financial transactions, AF—financial positions, NP—transactions in nonproduced assets, and X—supplementary items. For details, see 2008 SNA, Annex 1, Classification and Coding Structure of Accounting Entries. Suffixes are added to SNA codes for the international

accounts functional categories: D—direct investment, P—portfolio investment, F—financial derivatives (other than reserves) and employee stock options, O—other investment; and R—reserve assets.

Supplementary items are shown in italics. Headings and aggregates are shown in bold type. For definitions of standard components, memorandum items, and supplementary items, see paragraph 1.15.

A. Balance of Payments

Balance of payments	Credits	Debits
I. Current account		
Current account balance (+ surplus; – deficit) (B12)		
I.A Goods and services (P6/P7)		
Balance on goods and services (+ surplus; – deficit) (B11)		
I.A.a Goods (P61/P71)		
Balance on trade in goods (+ surplus; – deficit)		
I.A.a.1 General merchandise on a BOP basis		
<i>Of which: I.A.a.1.1 Re-exports</i>		
I.A.a.2 Net exports of goods under merchanting		
I.A.a.2.1 Goods acquired under merchanting (negative credits)		
I.A.a.2.2 Goods sold under merchanting		
I.A.a.3 Nonmonetary gold		
I.A.b Services (P72/P82)		
Balance on trade in services (+ surplus; – deficit)		
I.A.b.1 Manufacturing services on physical inputs owned by others		
I.A.b.1.1 <i>Goods for processing in reporting economy—Goods returned (CR), Goods received (DR.) (see paragraph 10.67)</i>		
I.A.b.1.2 <i>Goods for processing abroad—Goods sent (CR), Goods returned (DR.) (see paragraph 10.67)</i>		
I.A.b.2 Maintenance and repair services n.i.e.		
I.A.b.3 Transport ¹		
I.A.b.3.1 Sea transport		
I.A.b.3.1.1 Passenger		
<i>Of which: I.A.b.3.1.1.1 Payable by border, seasonal and other short-term workers</i>		
I.A.b.3.1.2 Freight		
I.A.b.3.1.3 Other		
I.A.b.3.2 Air transport		
I.A.b.3.2.1 Passenger		
<i>Of which: I.A.b.3.2.1.1 Payable by border, seasonal and other short-term workers</i>		
		n.a.
		n.a.
		n.a.
		n.a.

A. Balance of Payments (continued)

Balance of payments	Credits	Debits
		I.A.b.3.2.2 Freight
		I.A.b.3.2.3 Other
		I.A.b.3.3 Other modes of transport
		I.A.b.3.3.1 Passenger
		<i>Of which: I.A.b.3.3.1.1 Payable by border, seasonal, and other short-term workers</i>
		I.A.b.3.3.2 Freight
		I.A.b.3.3.3 Other
		I.A.b.3.4 Postal and courier services
		<i>For all modes of transport²</i>
		I.A.b.3.0.1 Passenger
		<i>Of which: I.A.b.3.0.1.1 Payable by border, seasonal, and other short-term workers</i>
		I.A.b.3.0.2 Freight
		I.A.b.3.0.3 Other
		I.A.b.4 Travel
		I.A.b.4.1 Business
		I.A.b.4.1.1 <i>Acquisition of goods and services by border, seasonal, and other short-term workers</i>
		I.A.b.4.1.2 Other
		I.A.b.4.2 Personal
		I.A.b.4.2.1 <i>Health-related</i>
		I.A.b.4.2.2 <i>Education-related</i>
		I.A.b.4.2.3 Other
		<i>For both business and personal travel</i>
		I.A.b.4.0.1 Goods
		I.A.b.4.0.2 Local transport services
		I.A.b.4.0.3 Accommodation services
		I.A.b.4.0.4 Food-serving services
		I.A.b.4.0.5 Other services
		<i>Of which: I.A.b.4.0.5.1 Health services</i>
		I.A.b.4.0.5.2 <i>Education services</i>
		I.A.b.5 Construction
		I.A.b.5.1 <i>Construction abroad</i> ¹⁰
		I.A.b.5.2 <i>Construction in the reporting economy</i> ¹⁰
		I.A.b.6 Insurance and pension services ¹
		I.A.b.6.1 <i>Direct insurance</i>
		I.A.b.6.2 <i>Reinsurance</i>
		I.A.b.6.3 <i>Auxiliary insurance services</i>
		I.A.b.6.4 <i>Pension and standardized guarantee services</i>
		I.A.b.7 Financial services
		I.A.b.7.1 <i>Explicitly charged and other financial services</i>
		I.A.b.7.2 <i>Financial intermediation services indirectly measured (FISIM)</i>
		I.A.b.8 Charges for the use of intellectual property n.i.e. ¹
		I.A.b.9 Telecommunications, computer, and information services ¹
		I.A.b.9.1 <i>Telecommunications services</i>
		I.A.b.9.2 <i>Computer services</i>
		I.A.b.9.3 <i>Information services</i>
		I.A.b.10 Other business services ¹
		I.A.b.10.1 <i>Research and development services</i>
		I.A.b.10.2 <i>Professional and management consulting services</i>
		I.A.b.10.3 <i>Technical, trade-related, and other business services</i>
		I.A.b.11 Personal, cultural, and recreational services ¹
		I.A.b.11.1 <i>Audiovisual and related services</i>
		I.A.b.11.2 <i>Other personal, cultural, and recreational services</i>
		I.A.b.12 Government goods and services n.i.e. ¹
		<i>I.A.b.0.1 Tourism-related services in travel and passenger transport</i>

A. Balance of Payments (continued)

Balance of payments	Credits	Debits
I.B Primary income		
Balance on primary income (+ surplus; – deficit)		
I.B.1 Compensation of employees (D1)		
I.B.2 Investment income		
I.B.2.1 Direct investment		
I.B.2.1.1 Income on equity and investment fund shares		
I.B.2.1.1.1 Dividends and withdrawals from income of quasi-corporations (D42D)		
I.B.2.1.1.1.1 Direct investor in direct investment enterprises		
I.B.2.1.1.1.2 Direct investment enterprises in direct investor (reverse investment)		
I.B.2.1.1.1.3 Between fellow enterprises		
I.B.2.1.1.1.3.1 if ultimate controlling parent is resident		
I.B.2.1.1.1.3.2 if ultimate controlling parent is nonresident		
I.B.2.1.1.1.3.3 if ultimate controlling parent is unknown		
I.B.2.1.1.2 Reinvested earnings (D43D)		
<i>Investment income attributable to policyholders in insurance, pension schemes, and standardized guarantees, and to investment fund shareholders (D44D)</i>		
<i>Of which: Investment income attributable to investment fund shareholders (D443D)</i>		
I.B.2.1.2 Interest (D41D)		
I.B.2.1.2.1 Direct investor in direct investment enterprises		
I.B.2.1.2.2 Direct investment enterprises in direct investor (reverse investment)		
I.B.2.1.2.3 Between fellow enterprises		
I.B.2.1.2.3.1 if ultimate controlling parent is resident		
I.B.2.1.2.3.2 if ultimate controlling parent is nonresident		
I.B.2.1.2.3.3 if ultimate controlling parent is unknown		
I.B.2.1.2M Memorandum: Interest before FISIM		
I.B.2.2 Portfolio investment		
I.B.2.2.1 Investment income on equity and investment fund shares		
I.B.2.2.1.1 Dividends on equity excluding investment fund shares (D42P)		
I.B.2.2.1.2 Investment income attributable to investment fund shareholders (D443P)		
I.B.2.2.1.2.1 Dividends		
I.B.2.2.1.2.2 Reinvested earnings		
I.B.2.2.2 Interest (D41P)		
I.B.2.2.2.1 Short-term		
I.B.2.2.2.2 Long-term		
I.B.2.3 Other investment		
I.B.2.3.1 Withdrawals from income of quasi-corporations (D42O)		
I.B.2.3.2 Interest (D41O)		
I.B.2.3.2M Memorandum: Interest before FISIM		
I.B.2.3.3 Investment income attributable to policyholders in insurance, pension schemes, and standardized guarantee schemes		
I.B.2.4 Reserve assets ³		
I.B.2.4.1 Income on equity and investment fund shares (D42R) ³		
I.B.2.4.2 Interest (D41R) ³		
I.B.2.4.2M Memorandum: Interest before FISIM ³		
I.B.3 Other primary income		
I.B.3.1 Taxes on production and on imports (D2)		
I.B.3.2 Subsidies (D3)		
I.B.3.3 Rent (D45)		
Balance on goods, services, and primary income (+ surplus; – deficit)		
I.C Secondary income		
Balance on secondary income (+ surplus; – deficit)		
I.C.1 General government		
I.C.1.1 Current taxes on income, wealth, etc. (D5)		
Of which: I.C.1.1.1 payable by border, seasonal, and other short-term workers		
I.C.1.2 Social contributions (D61)		
Of which: I.C.1.2.1 payable by border, seasonal, and other short-term workers		
		n.a.
		n.a.
		n.a.
		n.a.

A. Balance of Payments (continued)

Balance of payments	Credits	Debits
<i>1.C.1.3 Social benefits (D62+D63)</i>	<i>n.a.</i>	
<i>1.C.1.4 Current international cooperation (D74)</i>		
<i>1.C.1.5 Miscellaneous current transfers of general government (D75)</i>		
<i>Of which: 1.C.1.5.1 Current transfers to NPISHs</i>		
1.C.2 Financial corporations, nonfinancial corporations, households, and NPISHs		
1.C.2.1 Personal transfers (Current transfers between resident and nonresident households)		
<i>Of which: 1.C.2.1.1 Workers' remittances</i>		
1.C.2.2 Other current transfers		
<i>1.C.2.0.1 Current taxes on income, wealth, etc. (D5)</i>	<i>n.a.</i>	
<i>1.C.2.0.2 Social contributions (D61)</i>		
<i>1.C.2.0.3 Social benefits (D62+D63)</i>		
<i>1.C.2.0.4 Net nonlife insurance premiums (D71)</i>		
<i>1.C.2.0.5 Nonlife insurance claims (D72)</i>		
<i>1.C.2.0.6 Current international cooperation (D74)</i>		
<i>1.C.2.0.7 Miscellaneous current transfers (D75)</i>		
<i>Of which: 1.C.2.0.7.1 Current transfers to NPISHs</i>		
1.C.3 Adjustment for change in pension entitlements (D8)		
2 Capital account		
Capital account balance (+ surplus; – deficit)		
2.1 Gross acquisitions (DR.)/disposals (CR.) of nonproduced nonfinancial assets (N2)		
2.2 Capital transfers (D9)		
2.2.1 General government		
2.2.1.1 Debt forgiveness		
2.2.1.2 Other capital transfers		
<i>Of which: 2.2.1.2.1 Capital taxes (D91)</i>		
2.2.2 Financial corporations, nonfinancial corporations, households, and NPISHs		
2.2.2.1 Debt forgiveness		
2.2.2.2 Other capital transfers		
<i>Of which: 2.2.2.2.1 Capital taxes (D91)</i>	<i>n.a.</i>	
<i>Of which: 2.2.2.0.1 Between households</i>		
<i>Of which:</i>		
<i>for each item in capital transfers:</i>		
<i>Transfers to NPISHs</i>		
Net lending (+) / net borrowing (–) (balance from current and capital accounts) (B9)		
Balance of payments	Net acquisition of financial assets	Net incurrence of liabilities
3 Financial account		
Net lending (+) / net borrowing (–) (from financial account) (B9)		
3.1 Direct investment (FD)		
3.1.1 Equity and investment fund shares (F5D)		
3.1.1.1 Equity other than reinvestment of earnings		
3.1.1.1.1 Direct investor in direct investment enterprises		
3.1.1.1.2 Direct investment enterprises in direct investor (reverse investment)		
3.1.1.1.3 Between fellow enterprises		
3.1.1.1.3.1 <i>if ultimate controlling parent is resident</i>		
3.1.1.1.3.2 <i>if ultimate controlling parent is nonresident</i>		
3.1.1.1.3.3 <i>if ultimate controlling parent is unknown</i>		
3.1.1.2 Reinvestment of earnings		
<i>Of which: 3.1.1.0.1 Investment fund shares/units (F52D)</i>		
<i>Of which: 3.1.1.0.1.1 Money market fund shares/units (F521D)</i>		
3.1.2 Debt instruments		
3.1.2.1 Direct investor in direct investment enterprises		
3.1.2.2 Direct investment enterprises in direct investor (reverse investment)		
3.1.2.3 Between fellow enterprises		
3.1.2.3.1 <i>if ultimate controlling parent is resident</i>		
3.1.2.3.2 <i>if ultimate controlling parent is nonresident</i>		
3.1.2.3.3 <i>if ultimate controlling parent is unknown</i>		

A. Balance of Payments (continued)

Balance of payments	Net acquisition of financial assets	Net incurrence of liabilities
<i>Of which: 3.1.2.0 Debt securities (F3D):</i>		
3.1.2.0.1 Direct investor in direct investment enterprises		
3.1.2.0.2 Direct investment enterprises in direct investor (reverse investment)		
3.1.2.0.3 Between fellow enterprises		
3.1.2.0.3.1 if ultimate controlling parent is resident		
3.1.2.0.3.2 if ultimate controlling parent is nonresident		
3.1.2.0.3.3 if ultimate controlling parent is unknown		
3.2 Portfolio investment (FP)		
3.2.1 Equity and investment fund shares (F5P)		
3.2.1.1 Central bank	n.a.	
3.2.1.1.9 Monetary authorities (where relevant)	n.a.	
3.2.1.2 Deposit-taking corporations, except the central bank		
3.2.1.3 General government	n.a.	
3.2.1.4 Other sectors		
3.2.1.4.1 Other financial corporations		
3.2.1.4.2 Nonfinancial corporations, households, and NPISHs		
3.2.1.0.1 Equity securities other than investment fund shares (F51P)		
3.2.1.0.1.1 Listed (F511P)		
3.2.1.0.1.2 Unlisted (F512P)		
3.2.1.0.2 Investment fund shares/units (F52P)		
<i>Of which: 3.2.1.0.2.1 Reinvestment of earnings</i>		
<i>Of which: 3.2.1.0.2.0.1 Money market fund shares/units (F521P)</i>		
3.2.2 Debt securities (F3P)		
3.2.2.1 Central bank		
3.2.2.1.1 Short-term		
3.2.2.1.2 Long-term		
3.2.2.1.9 Monetary authorities (where relevant)		
3.2.2.1.1.9.1 Short-term		
3.2.2.1.1.9.2 Long-term		
3.2.2.2 Deposit-taking corporations, except the central bank		
3.2.2.2.1 Short-term		
3.2.2.2.2 Long-term		
3.2.2.3 General government		
3.2.2.3.1 Short-term		
3.2.2.3.2 Long-term		
3.2.2.4 Other sectors		
3.2.2.4.0.1 Short-term		
3.2.2.4.0.2 Long-term		
3.2.2.4.1 Other financial corporations		
3.2.2.4.1.1 Short-term		
3.2.2.4.1.2 Long-term		
3.2.2.4.2 Nonfinancial corporations, households, and NPISHs		
3.2.2.4.2.1 Short-term		
3.2.2.4.2.2 Long-term		
3.3 Financial derivatives (other than reserves) and employee stock options (F7F) ⁵	5	5
3.3.1 Central bank	5	5
3.3.1.9 Monetary authorities (where relevant)	5	5
3.3.2 Deposit-taking corporations, except the central bank	5	5
3.3.3 General government	5	5
3.3.4 Other sectors	5	5
3.3.4.1 Other financial corporations	5	5
3.3.4.2 Nonfinancial corporations, households, and NPISHs	5	5
3.3.0.1 Financial derivatives (other than reserves) (F71F)	5	5
3.3.0.1.1 Options (F711F)	5	5
3.3.0.1.2 Forward-type contracts (F712F)	5	5
3.3.0.2 Employee stock options (F72)	5	5
3.4 Other investment (FO)		
3.4.1 Other equity (F519O)		
3.4.2 Currency and deposits (F2O)		
3.4.2.1 Central bank		
3.4.2.1.1 Short-term		
3.4.2.1.2 Long-term		

A. Balance of Payments (continued)

Balance of payments	Net acquisition of financial assets	Net incurrence of liabilities
3.4.2.1.9 <i>Monetary authorities (where relevant)</i>		
3.4.2.1.9.1 <i>Short-term</i>		
3.4.2.1.9.2 <i>Long-term</i>		
3.4.2.2 Deposit-taking corporations, except the central bank		
3.4.2.2.0.1 <i>Of which: Interbank positions</i>		
3.4.2.2.1 <i>Short-term</i>		
3.4.2.2.2 <i>Long-term</i>		
3.4.2.3 General government		
3.4.2.3.1 <i>Short-term</i>		
3.4.2.3.2 <i>Long-term</i>		
3.4.2.4 Other sectors		
3.4.2.4.0.1 <i>Short-term</i>		
3.4.2.4.0.2 <i>Long-term</i>		
3.4.2.4.1 Other financial corporations		
3.4.2.4.1.1 <i>Short-term</i>		
3.4.2.4.1.2 <i>Long-term</i>		
3.4.2.4.2 Nonfinancial corporations, households, and NPISHs		n.a.
3.4.2.4.2.1 <i>Short-term</i>		n.a.
3.4.2.4.2.2 <i>Long-term</i>		n.a.
3.4.3 Loans (F4O)		
3.4.3.1 Central bank		
3.4.3.1.1 <i>Credit and loans with the IMF (other than reserves)</i>		
3.4.3.1.2 <i>Other short-term</i>		
3.4.3.1.3 <i>Other long-term</i>		
3.4.3.1.9 <i>Monetary authorities (where relevant)</i>		
3.4.3.1.9.1 <i>Credit and loans with the IMF (other than reserves)</i>		
3.4.3.1.9.2 <i>Other short-term</i>		
3.4.3.1.9.3 <i>Other long-term</i>		
3.4.3.2 Deposit-taking corporations, except the central bank		
3.4.3.2.1 <i>Short-term</i>		
3.4.3.2.2 <i>Long-term</i>		
3.4.3.3 General government		
3.4.3.3.1 <i>Credit and loans with the IMF (other than reserves)</i>		
3.4.3.3.2 <i>Other short-term</i>		
3.4.3.3.3 <i>Other long-term</i>		
3.4.3.4 Other sectors		
3.4.3.4.0.1 <i>Short-term</i>		
3.4.3.4.0.2 <i>Long-term</i>		
3.4.3.4.1 Other financial corporations		
3.4.2.4.1.1 <i>Short-term</i>		
3.4.2.4.1.2 <i>Long-term</i>		
3.4.3.4.2 Nonfinancial corporations, households, and NPISHs		
3.4.3.4.2.1 <i>Short-term</i>		
3.4.3.4.2.2 <i>Long-term</i>		
3.4.4 Insurance, pension, and standardized guarantee schemes (F6O)		
3.4.4.1 Central bank		
3.4.4.1.9 <i>Monetary authorities (where relevant)</i>		
3.4.4.2 Deposit-taking corporations, except the central bank		
3.4.4.3 General government		
3.4.4.4 Other sectors		
3.4.4.4.1 <i>Other financial corporations</i>		
3.4.4.4.2 <i>Nonfinancial corporations, households, and NPISHs</i>		
3.4.4.0.1 <i>Nonlife insurance technical reserves (F61O)</i>		
3.4.4.0.2 <i>Life insurance and annuity entitlements (F62O)</i>		
3.4.4.0.3 <i>Pension entitlements (F63O)</i>		
3.4.4.0.4 <i>Claims of pension funds on pension managers (F64O)</i>		
3.4.4.0.5 <i>Entitlements to nonpension benefits (F65O)</i>		
3.4.4.0.6 <i>Provisions for calls under standardized guarantees (F66O)</i>		
3.4.5 Trade credit and advances (F81O)		
3.4.5.1 Central bank		
3.4.5.1.1 <i>Short-term</i>		
3.4.5.1.2 <i>Long-term</i>		
3.4.5.1.9 <i>Monetary authorities (where relevant)</i>		
3.4.5.1.9.1 <i>Short-term</i>		
3.4.5.1.9.2 <i>Long-term</i>		

A. Balance of Payments (continued)

Balance of payments	Net acquisition of financial assets	Net incurrence of liabilities
3.4.5.2 General government		
3.4.5.2.1 Short-term		
3.4.5.2.2 Long-term		
3.4.5.3 Deposit-taking corporations		
3.4.5.3.1 Short-term		
3.4.5.3.2 Long-term		
3.4.5.4 Other sectors		
3.4.5.4.0.1 Short-term		
3.4.5.4.0.2 Long-term		
3.4.5.4.1 Other financial corporations		
3.4.5.4.1.1 Short-term		
3.4.5.4.1.2 Long-term		
3.4.5.4.2 Nonfinancial corporations, households, and NPISHs		
3.4.5.4.2.1 Short-term		
3.4.5.4.2.2 Long-term		
3.4.6 Other accounts receivable/payable—other (F89O)		
3.4.6.1 Central bank		
3.4.6.1.1 Short-term		
3.4.6.1.2 Long-term		
3.4.6.1.9 Monetary authorities (where relevant)		
3.4.6.1.9.1 Short-term		
3.4.6.1.9.2 Long-term		
3.4.6.2 Deposit-taking corporations, except the central bank		
3.4.6.2.1 Short-term		
3.4.6.2.2 Long-term		
3.4.6.3 General government		
3.4.6.3.1 Short-term		
3.4.6.3.2 Long-term		
3.4.6.4 Other sectors		
3.4.6.4.0.1 Short-term		
3.4.6.4.0.2 Long-term		
3.4.6.4.1 Other financial corporations		
3.4.6.4.1.1 Short-term		
3.4.6.4.1.2 Long-term		
3.4.6.4.2 Nonfinancial corporations, households, and NPISHs		
3.4.6.4.2.1 Short-term		
3.4.6.4.2.2 Long-term		
3.4.7 Special drawing rights (F12)	n.a.	
3.5 Reserve assets (FR)		
3.5.1 Monetary gold (F11)		n.a.
3.5.1.1 Gold bullion ⁶		n.a.
3.5.1.2 Unallocated gold accounts ⁶		n.a.
3.5.2 Special drawing rights (F12)		n.a.
3.5.3 Reserve position in the IMF		n.a.
3.5.4 Other reserve assets		n.a.
3.5.4.1 Currency and deposits		n.a.
3.5.4.1.1 Claims on monetary authorities		n.a.
3.5.4.1.2 Claims on other entities		n.a.
3.5.4.2 Securities		n.a.
3.5.4.2.1 Debt securities (F3R)		n.a.
3.5.4.2.1.1 Short-term (F31R)		n.a.
3.5.4.2.1.2 Long-term (F32R)		n.a.
3.5.4.2.2 Equity and investment fund shares (F5R)		n.a.
3.5.4.3 Financial derivatives (F7R) ⁴		n.a.
3.5.4.4 Other claims		n.a.
3 Total assets/liabilities (F)		
Of which: (by instrument):		
3.0.1 Equity and investment fund shares (F5)		
3.0.1.1 Equity (F51)		
3.0.1.2 Investment fund shares (F52)		
3.0.2 Debt instruments		
3.0.2.1 Special drawing rights (F12)		
3.0.2.2 Currency and deposits (F2)		

A. Balance of Payments (concluded)

Balance of payments	Net acquisition of financial assets	Net incurrence of liabilities
3.0.2.3 Debt securities (F3)		
3.0.2.4 Loans (F4)		
3.0.2.5 Insurance, pension, and standardized guarantee schemes (F6)		
3.0.2.6 Other accounts receivable/payable (F8)		
3.0.3 Other financial assets and liabilities		
3.0.3.1 Monetary gold (F11)		n.a.
3.0.3.2 Financial derivatives and ESOs (F7)		
	Credits	Debits
<i>Net errors and omissions</i>		
Memorandum Items—Exceptional Financing		
1. Current and/or capital transfers		
1.1 Debt forgiveness		
1.2 Other intergovernmental grants		
1.3 Grants received from IMF subsidy accounts		
2. Direct investment		
2.1 Equity investment associated with debt reduction		
2.2 Debt instruments		
3. Portfolio investment—liabilities ⁷		
4. Other investment—liabilities ⁷		
4.1 Drawings on new loans by authorities or by other sectors on behalf of authorities		
4.2 Rescheduling of existing debt		
5. Arrears ^{7, 8}		
5.1 Accumulation of arrears		
5.1.1 Principal on short-term debt		
5.1.2 Principal on long-term debt		
5.1.3 Original interest		
5.1.4 Penalty interest		
5.2 Repayment of arrears		
5.2.1 Principal		
5.2.2 Interest		
5.3 Rescheduling of arrears		
5.3.1 Principal		
5.3.2 Interest		
5.4 Cancellation of arrears		
5.4.1 Principal		
5.4.2 Interest		

(See end of IIP listing for footnotes.)

Short-term and long-term are defined on an original maturity basis in the standard components.

Additional items for balance of payments:

Direct investment:

Direct investment by instrument, maturity, and institutional sector for reconciliation with national accounts, monetary and financial statistics, and government finance statistics (see paragraphs 2.32, 2.34, and 14.59)

Direct investment involving resident SPEs (SPEs according to national definitions) (see paragraphs 4.50 and 4.87)

Direct investment in the reporting economy and direct investment abroad (see Box 6.4)

Real estate investment (see paragraph 6.31)

Pass-through funds (see paragraphs 6.33–6.34)

Data by kind of economic activity (industry) (see paragraph 6.50)

Mergers and acquisitions (see paragraph 8.18)

Data for the money-issuing sector, i.e., the central bank plus other deposit-taking corporations plus other institutions covered in the definition of broad money (e.g., money market funds in some cases; see paragraph 4.72)

Financial account items for public corporations (see paragraph 4.108)

Data by partner economy (see paragraphs 4.146–4.148)

Detail for investment income to match the IIP, to facilitate rate of return calculations (see paragraphs 7.13 and 11.6)

Gross flows for financial account items (see paragraph 8.9)

Reconciliation table between merchandise source data and goods on a balance of payments basis (see Table 10.2)

Gross insurance premiums earned and unadjusted insurance claims (see paragraph 10.112)

Transfers implied by loans at concessional interest (see paragraph 12.51)

Personal remittances (XD5452PR) (see paragraph 12.27(a))

Total remittances (XD5452TR) (see paragraph 12.27(b))

Total remittances and transfers to nonprofit institutions serving households (see paragraph 12.27(c))

Insurance claims included in other capital transfers (see paragraph 13.24)

B. International Investment Position

International Investment Position	Assets	Liabilities
Net International Investment Position (B90)		
1 Direct investment (AFD)		
1.1 Equity and investment fund shares (AF5D)		
1.1.1 Direct investor in direct investment enterprises		
1.1.2 Direct investment enterprises in direct investor (reverse investment)		
1.1.3 Between fellow enterprises		
1.1.3.1 if ultimate controlling parent is resident		
1.1.3.2 if ultimate controlling parent is nonresident		
1.1.3.3 if ultimate controlling parent is unknown		
Of which: 1.1.0.1 Investment fund shares/units (AF52D)		
Of which: 1.1.0.1.1 Money market fund shares/units (AF521D)		
1.2 Debt instruments		
1.2.1 Direct investor in direct investment enterprises		
1.2.2 Direct investment enterprises in direct investor (reverse investment)		
1.2.3 Between fellow enterprises		
1.2.3.1 if ultimate controlling parent is resident		
1.2.3.2 if ultimate controlling parent is nonresident		
1.2.3.3 if ultimate controlling parent is unknown		
Of which: 1.2.0.1 Debt securities (AF3D):		
1.2.0.1.1 Direct investor in direct investment enterprises		
1.2.0.1.2 Direct investment enterprises in direct investor (reverse investment)		
1.2.0.1.3 Between fellow enterprises		
1.2.0.1.3.1 if ultimate controlling parent is resident		
1.2.0.1.3.2 if ultimate controlling parent is nonresident		
1.2.0.1.3.3 if ultimate controlling parent is unknown		
2 Portfolio investment (AFP)		
2.1 Equity and investment fund shares (AF5P)		
2.1.1 Central bank		
2.1.1.9 Monetary authorities (where relevant)		
2.1.2 Deposit-taking corporations, except the central bank		
2.1.3 General government		
2.1.4 Other sectors		
2.1.4.1 Other financial corporations		
2.1.4.2 Nonfinancial corporations, households, and NPISHs		
2.1.0.1 Equity securities other than investment fund shares/units (AF51P)		
2.1.0.1.1 Listed (AF511P)		
2.1.0.1.2 Unlisted (AF512P)		
2.1.0.2 Investment fund shares/units (AF52P)		
Of which: 2.1.0.2.1 Money market fund shares/units (AF521P)		
2.2 Debt securities (AF3P)		
2.2.1 Central bank		
2.2.1.1 Short-term		
2.2.1.2 Long-term		
2.2.1.9 Monetary authorities (where relevant)		
2.2.1.9.1 Short-term		
2.2.1.9.2 Long-term		
2.2.2 Deposit-taking corporations, except the central bank		
2.2.2.1 Short-term		
2.2.2.2 Long-term		
2.2.3 General government		
2.2.3.1 Short-term		
2.2.3.2 Long-term		
2.2.4 Other sectors		
2.2.4.0.1 Short-term		
2.2.4.0.2 Long-term		
2.2.4.1 Other financial corporations		
2.2.4.1.1 Short-term		
2.2.4.1.2 Long-term		
2.2.4.2 Nonfinancial corporations, households, and NPISHs		
2.2.4.2.1 Short-term		
2.2.4.2.2 Long-term		

B. International Investment Position (continued)

International Investment Position	Assets	Liabilities
3 Financial derivatives (other than reserves) and employee stock options (AF7F)	5	5
3.1 Central bank	5	5
3.1.9 Monetary authorities (where relevant)	5	5
3.2 Deposit-taking corporations, except the central bank	5	5
3.3 General government	5	5
3.4 Other sectors	5	5
3.4.1 Other financial corporations	5	5
3.4.2 Nonfinancial corporations, households, and NPISHs	5	5
3.0.1 Financial derivatives (other than reserves) (AF71F)	5	5
3.0.1.1 Options (AF711F)	5	5
3.0.1.2 Forward-type contracts (AF712F)	5	5
3.0.2 Employee stock options (AF72)	5	5
4 Other investment (AFO)		
4.1 Other equity (AF511O)		
4.2 Currency and deposits (AF2O)		
4.2.1 Central bank		
4.2.1.0.1 Short-term		
4.2.1.0.2 Long-term		
4.2.1.9 Monetary authorities (where relevant)		
4.2.1.9.1 Short-term		
4.2.1.9.2 Long-term		
4.2.2 Deposit-taking corporations, except the central bank		
4.2.2.1 Short-term		
4.2.2.2 Long-term		
<i>Of which: 4.2.2.0.1 Interbank positions (AF221O)</i>		
4.2.3 General government		
4.2.3.1 Short-term		
4.2.3.2 Long-term		
4.2.4 Other sectors		
4.2.4.0.1 Short-term		
4.2.4.0.2 Long-term		
4.2.4.1 Other financial corporations		
4.2.4.1.1 Short-term		
4.2.4.1.2 Long-term		
4.2.4.2 Nonfinancial corporations, households, and NPISHs		n.a.
4.2.4.2.1 Short-term		n.a.
4.2.4.2.2 Long-term		n.a.
4.3 Loans (AF4O)		
4.3.1 Central bank		
4.3.1.1 Credit and loans with the IMF (other than reserves)		
4.3.1.2 Other short-term		
4.3.1.3 Other long-term		
4.3.1.9 Monetary authorities (where relevant)		
4.3.1.9.1 Credit and loans with the IMF (other than reserves)		
4.3.1.9.2 Other short-term		
4.3.1.9.3 Other long-term		
4.3.2 Deposit-taking corporations, except the central bank		
4.3.2.1 Short-term		
4.3.2.2 Long-term		
4.3.3 General government		
4.3.3.1 Credit and loans with the IMF		
4.3.3.2 Other short-term		
4.3.3.3 Other long-term		
4.3.4 Other sectors		
4.3.4.0.1 Short-term		
4.3.4.0.2 Long-term		
4.3.4.1 Other financial corporations		
4.3.4.1.1 Short-term		
4.3.4.1.2 Long-term		
4.3.4.2 Nonfinancial corporations, households, and NPISHs		
4.3.4.2.1 Short-term		
4.3.4.2.2 Long-term		
4.4 Insurance, pension, and standardized guarantee schemes (AF6O)		
4.4.1 Central bank		
4.4.1.9 Monetary authorities (where relevant)		

B. International Investment Position (continued)

International Investment Position	Assets	Liabilities
4.4.2 Deposit-taking corporations, except the central bank		
4.4.3 General government		
4.4.4 Other sectors		
4.4.4.1 Other financial corporations		
4.4.4.2 Nonfinancial corporations, households, and NPISHs		
4.4.0.1 Nonlife insurance technical reserves (AF610)		
4.4.0.2 Life insurance and annuity entitlements (AF620)		
4.4.0.3 Pension entitlements (AF630)		
4.4.0.4 Claims of pension funds on pension managers (AF640)		
4.4.0.5 Entitlements to nonpension benefits (AF650)		
4.4.0.6 Provisions for calls under standardized guarantees (AF660)		
4.5 Trade credit and advances (AF810)		
4.5.1 Central bank		
4.5.1.1 Short-term		
4.5.1.2 Long-term		
4.5.1.9 Monetary authorities (where relevant)		
4.5.1.9.1 Short-term		
4.5.1.9.2 Long-term		
4.5.2 General government		
4.5.2.1 Short-term		
4.5.2.2 Long-term		
4.5.3 Deposit-taking corporations, except the central bank		
4.5.3.1 Short-term		
4.5.3.2 Long-term		
4.5.4 Other sectors		
4.5.4.0.1 Short-term		
4.5.4.0.2 Long-term		
4.5.4.1 Other financial corporations		
4.5.4.1.1 Short-term		
4.5.4.1.2 Long-term		
4.5.4.2 Nonfinancial corporations, households, and NPISHs		
4.5.4.2.1 Short-term		
4.5.4.2.2 Long-term		
4.6 Other accounts receivable/payable—other (AF890)		
4.6.1 Central bank		
4.6.1.1 Short-term		
4.6.1.2 Long-term		
4.6.1.9 Monetary authorities (where relevant)		
4.6.1.9.1 Short-term		
4.6.1.9.2 Long-term		
4.6.2 Deposit-taking corporations, except the central bank		
4.6.2.1 Short-term		
4.6.2.2 Long-term		
4.6.3 General government		
4.6.3.1 Short-term		
4.6.3.2 Long-term		
4.6.4 Other sectors		
4.6.4.0.1 Short-term		
4.6.4.0.2 Long-term		
4.6.4.1 Other financial corporations		
4.6.4.1.1 Short-term		
4.6.4.1.2 Long-term		
4.6.4.2 Nonfinancial corporations, households, and NPISHs		
4.6.4.2.1 Short-term		
4.6.4.2.2 Long-term		
4.7 Special drawing rights (AF12)	n.a.	
5 Reserve assets (AFR)		n.a.
5.1 Monetary gold (AF11)		n.a.
5.1.1 Gold bullion ⁶		n.a.
5.1.2 Unallocated gold accounts ⁶		n.a.
Of which: 5.1.0.1 Monetary gold under swap for cash collateral		n.a.
5.2 Special drawing rights (AF12)		n.a.
5.3 Reserve position in the IMF		n.a.
5.4 Other reserve assets		n.a.
5.4.1 Currency and deposits		n.a.

B. International Investment Position (concluded)

International Investment Position	Assets	Liabilities
5.4.1.1 Claims on monetary authorities		n.a.
5.4.1.2 Claims on other entities		n.a.
5.4.2 Securities		n.a.
5.4.2.1 Debt securities (AF3R)		n.a.
5.4.2.1.1 Short-term (AF31R)		n.a.
5.4.2.1.2 Long-term (AF32R)		n.a.
5.4.2.2 Equity and investment fund shares (AF5R)		n.a.
Of which: 5.4.2.0.1 Securities under repo for cash collateral		n.a.
5.4.3 Financial derivatives (AF7R) ⁴		n.a.
5.4.4 Other claims		n.a.
Total assets/liabilities (AF)		
<i>Of which: (by instrument):</i>		
0.1 Equity and investment fund shares (AF5)		
0.1.1 Equity (AF51)		
0.1.2 Investment fund shares (AF52)		
0.2 Debt instruments		
0.2.1 Special drawing rights (AF12)		
0.2.2 Currency and deposits (AF2)		
0.2.3 Debt securities (AF3)		
0.2.4 Loans (AF4)		
0.2.5 Insurance, pension, and standardized guarantee schemes (AF6)		
0.2.6 Other accounts receivable/payable (AF8)		
0.3 Other financial assets and liabilities		
0.3.1 Monetary gold (AF11)		n.a.
0.3.1 Financial derivatives and ESOs (AF7)		
As well as the additional items for the financial account (listed above for the balance of payments standard components) that are also applicable to the IIP, the following are further additional items for the IIP:		
Reserve-related liabilities (see Table A9-V below; includes memorandum and supplementary items)	n.a.	
Loans—measures of impairment (see paragraphs 7.45–7.56):		
fair value, nonperforming loans (XAF4_NNP) ⁹ loan loss (bad debt) provisions, arrears		n.a.
for assets; for each institutional sector and maturity		
Currency composition of assets and liabilities and institutional sector		
See Table A9-I (memorandum) and Tables A9-II and A9-III (supplementary) below		
Foreign currency assets of the monetary authorities:		n.a.
Foreign currency deposits with deposit-taking corporations resident in the reporting economy (see paragraph 6.65)		n.a.
Foreign currency claims on neighboring economies (see paragraph 6.73)		n.a.
Foreign assets of special purpose government funds not included in reserve assets (see paragraphs 6.93–6.98)		n.a.
Pooled assets included in reserve assets (see paragraphs 6.99–6.101)		n.a.
Pledged assets excluded from reserve assets (see paragraphs 6.1076.109)		n.a.
Debt securities at nominal values (see paragraph 7.30)		
Remaining maturity split for debt liabilities (see Table A9-IV below)	n.a.	
For each instrument and sector	n.a.	
Integrated IIP statement with positions, transactions and other changes in volume, exchange rate changes, and other revaluations (as shown in Table 7.1)		
by asset and liability category		
changes in positions due to transactions by other parties (see paragraph 9.16)		
Contingent assets/ liabilities (XAF11_CP) (see paragraph 5.10)		

n.a. not applicable—no entries in this cell

Other sectors—other financial corporations, nonfinancial corporations, households, and NPISHs

¹Further detail in EBOPS, see MSITS Annex II, Extended Balance of Payments Services Classification.

²Standard components for those countries that are unable (for example, for reasons of confidentiality) to provide the full breakdown by mode of transport; otherwise supplementary, but can be derived by summing the standard components for each mode of transport.

³If available for publication. If not available for publication, include in other investment-interest.

⁴Assets and liabilities combined and reported as a net figure for assets less liabilities, included under assets.

⁵Preferably assets and liabilities reported separately, but otherwise a net figure for liabilities less assets, included, by convention, under assets.

⁶If available for publication.

⁷Specify sector involved and standard component in which the item is included.

⁸Arrears related to exceptional financing. Not a transaction, but included in the “analytic” presentation (see paragraphs 14.17 and A1.21).

⁹Loans at fair value as a memorandum item, if feasible. Nonperforming loans at nominal value as a supplementary item (or memorandum if fair value of loans is unavailable).

¹⁰Construction abroad—Construction (CR.); Goods and services acquired (DR.). Construction in the reporting economy—(Goods and services acquired (CR.); (Construction (DR.).

C. Additional Analytical Position Data

(a) Currency Composition

Table A9-I. Currency Composition of Assets and Liabilities (at a reference date)¹

Table A9-I-1a. Debt Claims on Nonresidents

Year ... (latest year under review)

	Central bank	General government	Deposit-taking corporations, except the central bank	Other sectors ⁵			Inter-company lending ⁶	Total
				Total	OFC	Other		
Total²								
Domestic currency								
Foreign currency								
U.S. dollar								
Euro								
Yen								
Other currencies								
Unallocated ³								
Of which one year or less⁴								
Domestic currency								
Foreign currency								
U.S. dollar								
Euro								
Yen								
Other currencies								
Unallocated ³								
Reserve assets⁷								
In SDR basket								
Not in SDR basket								

Table A9-I-1b. Financial Derivative Positions with Nonresidents
Foreign Currency Derivatives: Notional Value of Contracts with Nonresidents⁸

	Central bank	General government	Deposit-taking corporations, except the central bank	Other sectors ⁵			Inter-company lending	Total
				Total	OFC	Other		
Receive foreign currency							n.a.	
U.S. dollar							n.a.	
Euro							n.a.	
Yen							n.a.	
Other currencies							n.a.	

¹Table A9-I is a memorandum item.

²Excluding reserve assets.

³See paragraph 5.107 on when currency data is shown as unallocated.

⁴Original maturity.

⁵OFC = other financial corporations, Other = nonfinancial corporations (except intercompany lending), households, and NPISHs.

⁶Data on debt instruments from the direct investment category. Intercompany lending (as defined in paragraph 6.26) is classified as long-term by convention. Intercompany lending is excluded from data for the other sectors.

⁷Total reserve assets.

⁸Data on notional value of derivatives in this table should include those derivatives that swap foreign currency liabilities into domestic currency (e.g., if the monetary authority issues a foreign currency bond and uses a foreign currency swap contract with a nonresident to swap the proceeds into domestic currency, the notional value of the swap contract to receive foreign currency when the swap contract matures should be reported in the Table I-1b). For similar foreign currency derivative transactions with residents, similar data on notional positions with other residents could be considered.

Table A9-I-2a. Debt Liabilities to Nonresidents

Year ... (latest year under review)

	Central bank	General government	Deposit-taking corporations, except the central bank	Other sectors ²			Inter-company lending ³	Total
				Total	OFC	Other		
Total								
Domestic currency								
Foreign currency								
U.S. dollar								
Euro								
Yen								
Other currencies								
Unallocated								
Of which one year or less¹								
Domestic currency								
Foreign currency								
U.S. dollar								
Euro								
Yen								
Other currencies								
Unallocated								

Table A9-I-2b. Financial Derivative Positions with Nonresidents
Foreign Currency Derivatives: Notional Value of Contracts with Nonresidents

	Central bank	General government	Deposit-taking corporations, except the central bank	Other sectors ²			Inter-company lending	Total
				Total	OFC	Other		
Pay foreign currency							n.a.	
U.S. dollar							n.a.	
Euro							n.a.	
Yen							n.a.	
Other currencies							n.a.	

¹Original maturity.²OFC = other financial corporations, Other = nonfinancial corporations (except intercompany lending), households, and NPISHs.³Data on debt instruments from the direct investment category. There is no original maturity breakdown for intercompany lending (as defined in paragraph 6.26); see also paragraph 5.103 on maturity for direct investment). Intercompany lending is excluded from data for the other sectors.

Table A9-II. Currency Composition of Assets and Liabilities (time series data)¹**Table A9-II-Ia. Debt Claims on Nonresidents**

All Sectors	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
Total²								
Domestic currency								
Foreign currency								
U.S. dollar								
Euro								
Yen								
Other currencies								
Unallocated								
Of which one year or less³								
Domestic currency								
Foreign currency								
U.S. dollar								
Euro								
Yen								
Other currencies								
Unallocated								
Reserve assets								
In SDR basket								
Not in SDR basket								

Table A9-II-Ib. Financial Derivative Positions with Nonresidents**Financial Derivatives: Notional Value of Foreign Currency Contracts with Nonresidents**

Receive foreign currency								
U.S. dollar								
Euro								
Yen								
Other currencies								

¹Table A9-II is supplementary and covers time series data, not projections.²Excluding reserve assets.³Original maturity.

Table A9-II-2a. Debt Liabilities to Nonresidents

All Sectors	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
Total								
Domestic currency								
Foreign currency								
U.S. dollar								
Euro								
Yen								
Other currencies								
Unallocated								
Of which one year or less¹								
Domestic currency								
Foreign currency								
U.S. dollar								
Euro								
Yen								
Other currencies								
Unallocated								

¹Original maturity.

Table A9-II-2b. Financial Derivative Positions with Nonresidents
Financial Derivatives: Notional Value of Foreign Currency Contracts with Nonresidents

Pay foreign currency							
U.S. dollar							
Euro							
Yen							
Other currencies							

Table A9-III. Currency Composition by Sector and Instrument (at a reference date)¹
Table III-Ia. Debt Claims on Nonresidents

	Foreign currency	Domestic currency	Unallocated	Total
LONG-TERM				
Central bank²				
Debt securities				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt claims				
General government				
Debt securities				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt claims				
Deposit-taking corporations, except the central bank				
Debt securities				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt claims				

Table A9-III-1a (concluded)

	Foreign currency	Domestic currency	Unallocated	Total
Other sectors³				
Debt securities				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt claims				
SHORT-TERM				
Central bank²				
Debt securities				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt claims				
General government				
Debt securities				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt claims				
Deposit-taking corporations, except the central bank				
Debt securities				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt claims				
Other sectors³				
Debt securities				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt claims				
DIRECT INVESTMENT⁴				
Intercompany lending				
Debt claims on direct investors				
Debt claims on direct investment enterprises				
Debt claims on fellow enterprises				
TOTAL				

¹Table A9-III is supplementary.

²Excluding reserve assets.

³A further breakdown for (i) other financial corporations, and (ii) nonfinancial corporations (except intercompany lending), households, and NPISHs is encouraged.

⁴There is no original maturity breakdown for intercompany lending (as defined in paragraph 6.26). Intercompany lending is excluded from data for the other sectors.

Table A9-III-1b. Financial Derivative Positions with Nonresidents**Financial Derivatives: Notional Value of Foreign Currency and Foreign-Currency-Linked Contracts with Nonresidents****To Receive Foreign Currency****Central bank**

Forwards

Options

General government

Forwards

Options

Deposit-taking corporations, except the central bank

Forwards

Options

Other sectors¹

Forwards

Options

Total**Forwards****Options**

¹A further breakdown for (1) other financial corporations and (2) nonfinancial corporations (except intercompany lending), households, and NPISHs is encouraged.

Table A9-III-2a. Debt Liabilities to Nonresidents

	Foreign currency	Domestic currency	Unallocated	Total
LONG-TERM				
Central bank				
Debt securities				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt liabilities				
General government				
Debt securities				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt liabilities				
Deposit-taking corporations, except the central bank				
Debt securities				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt liabilities				
Other sectors¹				
Bond and notes				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt liabilities				
SHORT-TERM				
Central bank				
Debt securities				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt liabilities				

Table A9-III-2a (concluded)

	Foreign currency	Domestic currency	Unallocated	Total
General government				
Debt securities				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt liabilities				
Deposit-taking corporations, except the central bank				
Debt securities				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt liabilities				
Other sectors¹				
Debt securities				
Trade credit and advances				
Loans				
Currency and deposits				
Other debt liabilities				
DIRECT INVESTMENT²				
Intercompany lending				
Debt liabilities to direct investors				
Debt liabilities to direct investment enterprises				
Debt liabilities to fellow enterprises				
TOTAL				

¹A further breakdown for (i) Other financial corporations, and (ii) Nonfinancial corporations (except intercompany lending), households, and NPISHs is encouraged.

²There is no original maturity breakdown for intercompany lending (as defined in paragraph 6.26). Intercompany lending is excluded from data for the other sectors.

Table A9-III-2b. Financial Derivative Positions with Nonresidents

Financial Derivatives: Notional Value of Foreign-Currency and Foreign Currency-Linked Contracts with Nonresidents

To pay foreign currency

Central bank

Forwards
Options

General government

Forwards
Options

Deposit-taking corporations, except the central bank

Forwards
Options

Other sectors¹

Forwards
Options

Total

Forwards
Options

¹A further breakdown for (i) Other financial corporations, and (ii) Nonfinancial corporations (except intercompany lending), households, and NPISHs is encouraged.

(b) Remaining Maturity**Table A9-IV. Remaining Maturity of Debt Liabilities to Nonresidents (at a reference date)¹****Specific Financial Instruments: Remaining Maturity of One Year or Less of Long-Term Debt Instruments by Sector**

	Central bank	General government	Deposit-taking corporations, except the central bank	Other sectors ²			Total
				Total	OFC	Other	
Deb securities							
Trade credit and advances							
Loans							
Currency and deposits							
Other debt liabilities							
Total							

¹Table A9-IV is supplementary.

²A further breakdown for (i) Other financial corporations, and (ii) Nonfinancial corporations (except intercompany lending), households, and NPISHs is encouraged.

(c) Reserve-Related Liabilities:**Table A9-V. Memorandum/Supplementary Items: Position Data (at a reference date)****Reserve-Related Liabilities****Memorandum Items**

Reserve-related liabilities (RRL) to nonresidents¹

2.2. Short-term

2.2.1. Credit and loans from the IMF

2.2.2. Debt securities

2.2.3. Deposits

2.2.4. Loans

2.2.4.1. Repo loans²

2.2.4.2. Other loans

2.2.5. Other short-term foreign currency liabilities to nonresidents

Supplementary Items³

1. Reserve assets (Section I.A of *Reserve Template*)

2. Reserve-related liabilities (RRL) to nonresidents⁴

2.1. Long-term

2.1.1. Credit and loans from the IMF

2.1.2. Debt securities

2.1.3. Deposits

2.1.4. Loans

2.1.4.1. Repo loans⁵

2.1.4.2. Other loans

2.1.5. Other foreign currency liabilities to nonresidents

2.1.5.1. SDR allocation

2.1.5.2. Other long-term foreign currency liabilities

Table A9-V (concluded)

- 2.2. Short-term
 - 2.2.1. Credit and loans from the IMF
 - 2.2.2. Debt securities
 - 2.2.3. Deposits
 - 2.2.4. Loans
 - 2.2.4.1. Repo loans
 - 2.2.4.2. Other loans
 - 2.2.5. Other foreign currency liabilities to nonresidents
 - 2.2.5.2. Other short-term foreign currency liabilities
- 3. Reserve assets (1.) less short-term RRL to nonresidents (2.2.)
- 4. Other foreign currency assets⁶
 - 4.1. Long-term
 - 4.2.1. Debt securities
 - 4.2.2. Deposits
 - 4.2.3. Loans
 - 4.2.3.1. Repo loans
 - 4.2.3.2. Other loans
 - 4.2.4. Other foreign currency assets
 - 4.2. Short-term
 - 4.2.1. Debt securities
 - 4.2.2. Deposits
 - 4.2.3. Loans
 - 4.2.3.1. Repo loans
 - 4.2.3.2. Other loans
 - 4.2.4. Other foreign currency assets⁷
- 5. Other foreign currency liabilities
 - 5.2.1. Long-term
 - 5.2.1.1. Debt securities
 - 5.2.1.2. Deposits
 - 5.2.1.3. Loans
 - 5.2.1.3.1. Repo loans
 - 5.2.1.3.2. Other loans
 - 5.2.1.4. Other foreign currency liabilities
 - 5.2.2. Short-term
 - 5.2.2.1. Debt securities
 - 5.2.2.2. Deposits
 - 5.2.2.3. Loans
 - 5.2.2.3.1. Repo loans
 - 5.2.2.3.2. Other loans
 - 5.2.2.4. Other foreign currency liabilities
- 6. Foreign currency resources: 1 + 4
- 7. Foreign currency liabilities: 2 + 5
- 8. Net foreign currency resources: 6 – 7

¹Data for RRL are to be presented on a remaining maturity basis.

²The inclusion of a repo loan within RRL depends on the treatment of repo transactions within reserves. If the security stays in reserve assets, the repo loan is recorded as a liability within RRL. Otherwise the repo loan is excluded from RRL.

³For comprehensiveness, this listing of supplementary items incorporates the memorandum items for short-term liabilities (2.2.). See paragraph 6.115 for further information.

⁴Data for RRL, other foreign currency assets and liabilities are to be presented on a remaining maturity basis.

⁵The inclusion of a repo loan within RRL depends on the treatment of repo transactions within reserves. If the security stays in reserve assets, the repo loan is recorded as a liability within RRL. If the security is reclassified to portfolio investment, the asset and the repo loan liability are included under other foreign currency asset and other foreign currency liabilities respectively.

⁶Other foreign currency assets and liabilities includes claims and liabilities of the monetary authorities and central government to both residents and non-residents, other than those covered in reserve assets and RRL to nonresidents. This approach for other foreign currency assets and liabilities is consistent with the approach in Sections 1.B and 2 of the Reserves Template. To support reconciliation with government finance statistics, a subsector split between central government and the central bank could be included.

⁷This item would include any net financial derivative positions of the central government and of the monetary authorities not included in reserve assets nor RRL.