

IMF Government Finance Statistics – Classification Codes

1	Revenue
11	Taxes
111	Taxes on income, profits, & capital gains
1111	Individuals
1112	Corporations and other enterprises
1113	Unallocable
112	Taxes on payroll and workforce
113	Taxes on property
1131	Recurrent taxes on immovable property
1132	Recurrent taxes on net wealth
1133	Estate, inheritance, and gift taxes
1134	Taxes on financial and capital transactions
1135	Other nonrecurrent taxes on property
1136	Other recurrent taxes on property
114	Taxes on goods and services
1141	General taxes on goods and services
11411	Value-added taxes
11412	Sales taxes
11413	Turnover & other general taxes on G&S
1142	Excises
1143	Profits of fiscal monopolies
1144	Taxes on specific services
1145	Taxes on use of goods, permission to use goods
11451	Motor vehicles taxes
11452	Other
1146	Other taxes on goods and services
115	Taxes on int'l. trade and transactions
1151	Customs and other import duties
1152	Taxes on exports
1153	Profits of exports or import monopolies
1154	Exchange profits
1155	Exchange taxes
1156	Other taxes on international trade and transactions
116	Other taxes
12	Social contributions
121	Social security contributions
1211	Employee contributions
1212	Employer contributions
1213	Self-employed or nonemployed contributions
1214	Unallocable contributions
122	Other social contributions
1221	Employee contributions
1222	Employer contributions
1223	Imputed contributions
13	Grants
131	From foreign governments
1311	Current
1312	Capital
132	From international organizations
1321	Current
1322	Capital
133	From other general government units
1331	Current
1332	Capital
14	Other revenue
141	Property income
1411	Interest
1412	Dividends
1413	Withdrawals from income of quasi-corporations
1414	Property income attrib. to insurance policyholders

- 1415 Rent
- 142 Sales of goods and services
- 1421 Sales of market establishments
- 1422 Administrative fees
- 1423 Incidental sales by nonmarket establishments
- 1424 Imputed sales of goods and services
- 143 Fines, penalties and forfeits
- 144 Voluntary transfers other than grants
- 1441 Current
- 1442 Capital
- 145 Miscellaneous and unidentified revenue
- 2 Expense
- 21 Compensation of employees
- 211 Wages and salaries
- 212 Social contributions
- 2121 Actual social contributions
- 2122 Imputed social contributions
- 22 Use of goods and services
- 23 Consumption of fixed capital
- 24 Interest
- 241 To nonresidents
- 242 To residents other than general government
- 243 To other general government units
- 25 Subsidies
- 251 To public corporations
- 252 To private corporations
- 26 Grants
- 261 To foreign governments
- 2611 Current
- 2612 Capital
- 262 To international organizations
- 2621 Current
- 2622 Capital
- 263 To other general government units
- 2631 Current
- 2632 Capital
- 27 Social benefits
- 271 Social security benefits
- 272 Social assistance benefits
- 273 Employer social benefits
- 28 Other expense
- 281 Property expense other than interest
- 282 Miscellaneous other expense
- 2821 Current
- 2822 Capital
- 3 Change in net worth from transactns.
- 31 Net acquisition of nonfinancial assets
- 31.1 Purchases of nonfinancial assets
- 31.2 Sales of nonfinancial assets
- 311 Fixed assets
- 311.1 Acquisitions: fixed assets
- 311.2 Disposals: fixed assets
- 311.3 Consumptions of fixed capital (CFC): fixed assets
- 3111 Buildings and structures
- 3111.1 Acquisitions: buildings and structures
- 3111.2 Disposals: buildings and structures
- 3111.3 CFC: buildings and structures
- 3112 Machinery and equipment
- 3112.1 Acquisitions: machinery and equipment
- 3112.2 Disposals: machinery and equipment
- 3112.3 CFC: machinery and equipment
- 3113 Other fixed assets

3113.1 Acquisitions: other fixed assets
3113.2 Disposals: other fixed assets
3113.3 CFC: other fixed assets
312 Inventories
312.1 Strategic stocks
312.2 Strategic stocks
313 Valuables
313.1 Acquisitions: valuables
313.2 Disposals: valuables
314 Nonproduced assets
314.1 Acquisitions: nonproduced assets
314.2 Disposals: nonproduced assets
314.3 CFC: major improvements, nonproduced assets
3141 Land
3141.1 Acquisitions: land
3141.2 Disposals: land
3141.3 CFC: major improvements, land
3142 Subsoil assets
3142.1 Acquisitions: subsoil assets
3142.2 Disposals: subsoil assets
3142.3 CFC: major improvements, subsoil assets
3143 Other naturally occurring assets
3143.1 Acquisitions: other naturally occurring assets
3143.2 Disposals: other naturally occurring assets
3144 Intangible nonproduced assets
3144.1 Acquisitions: intangible nonproduced assets
3144.2 Disposals: intangible nonproduced assets
32 Net acquisition of financial assets
321 Domestic
3212 Currency and deposits
3213 Securities other than shares
3214 Loans
3215 Shares and other equity
3216 Insurance technical reserves
3217 Financial derivatives
3218 Other accounts receivable
321x Domestic
322 Foreign
3222 Currency and deposits
3223 Securities other than shares
3224 Loans
3225 Shares and other equity
3226 Insurance technical reserves
3227 Financial derivatives
3228 Other accounts receivable
322x Foreign
323 Monetary gold and SDRs
32x Net acquisition of fin assets, excl. cash
33 Net incurrence of liabilities
331 Domestic
3312 Currency and deposits
3313 Securities other than shares
3314 Loans
3316 Insurance technical reserves
3317 Financial derivatives
3318 Other accounts payable
332 Foreign
3322 Currency and deposits
3323 Securities other than shares
3324 Loans
3326 Insurance technical reserves
3327 Financial derivatives

3328 Other accounts payable
3M1 Own-account capital formation
3M11 Compensation of employees
3M12 Use of goods and services
3M13 Consumption of fixed capital
3M14 Other taxes minus other subsidies (on production)
3M2 Change in net financial worth: transactions
3M3 Change in debt at market value: transactions
4 Change in net worth from
41 Nonfinancial assets
411 Fixed assets
4111 Buildings and structures
4112 Machinery and equipment
4113 Other fixed assets
412 Inventories
413 Valuables
414 Nonproduced assets
4141 Land
4142 Subsoil assets
4143 Other naturally occurring assets
4144 Intangible nonproduced assets
42 Financial assets
421 Domestic
4212 Currency and deposits
4213 Securities other than shares
4214 Loans
4215 Shares and other equity
4216 Insurance technical reserves
4217 Financial derivatives
4218 Other accounts receivable
422 Foreign
4222 Currency and deposits
4223 Securities other than shares
4224 Loans
4225 Shares and other equity
4226 Insurance technical reserves
4227 Financial derivatives
4228 Other accounts receivable
423 Monetary gold and SDRs
43 Liabilities
431 Domestic
4312 Currency and deposits
4313 Securities other than shares
4314 Loans
4316 Insurance technical reserves
4317 Financial derivatives
4318 Other accounts payable
432 Foreign
4322 Currency and deposits
4323 Securities other than shares
4324 Loans
4326 Insurance technical reserves
4327 Financial derivatives
4328 Other accounts payable
4M2 Change in net financial worth: holding gains
4M3 Change in debt at market value: holding gains
5 Change in net worth from
51 Nonfinancial assets
511 Fixed assets
5111 Buildings and structures
5112 Machinery and equipment
5113 Other fixed assets

512 Inventories
513 Valuables
514 Nonproduced assets
5141 Land
5142 Subsoil assets
5143 Other naturally occurring assets
5144 Intangible nonproduced assets
52 Financial assets
521 Domestic
5212 Currency and deposits
5213 Securities other than shares
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5215 Shares and other equity
5216 Insurance technical reserves
5217 Financial derivatives
5218 Other accounts receivable
522 Foreign
5222 Currency and deposits
5223 Securities other than shares
5224 Loans
5225 Shares and other equity
5226 Insurance technical reserves
5227 Financial derivatives
5228 Other accounts receivable
523 Monetary gold and SDRs
53 Liabilities
531 Domestic
5312 Currency and deposits
5313 Securities other than shares
5314 Loans
5316 Insurance technical reserves
5317 Financial derivatives
5318 Other accounts payable
532 Foreign
5322 Currency and deposits
5323 Securities other than shares
5324 Loans
5326 Insurance technical reserves
5327 Financial derivatives
5328 Other accounts payable
5M2 Change in net financial worth: other volume changes
6 Net worth
61 Nonfinancial assets
611 Fixed assets
6111 Buildings and structures
6112 Machinery and equipment
6113 Other fixed assets
612 Inventories
613 Valuables
614 Nonproduced assets
6141 Land
6142 Subsoil assets
6143 Other naturally occurring assets
6144 Intangible nonproduced assets
62 Financial assets
621 Domestic
6212 Currency and deposits
6213 Securities other than shares
6214 Loans
6215 Shares and other equity
6216 Insurance technical reserves
6217 Financial derivatives

6218 Other accounts receivable
622 Foreign
6222 Currency and deposits
6223 Securities other than shares
6224 Loans
6225 Shares and other equity
6226 Insurance technical reserves
6227 Financial derivatives
6228 Other accounts receivable
623 Monetary gold and SDRs
63 Liabilities
631 Domestic
6312 Currency and deposits
6313 Securities other than shares
6314 Loans
6316 Insurance technical reserves
6317 Financial derivatives
6318 Other accounts payable
632 Foreign
6322 Currency and deposits
6323 Securities other than shares
6324 Loans
6326 Insurance technical reserves
6327 Financial derivatives
6328 Other accounts payable
6M2 Net financial worth
6M3 Debt at market value
6M4 Debt at nominal value
6M5 Arrears
6M6 Obligations for social security benefits
6M7 Contingent liabilities
6M8 Uncapitalized military weapons, systems
7 Total outlays
701 General public services
7017 Public debt transactions
7018 General transfers between levels of govt.
702 Defense
703 Public order and safety
704 Economic affairs
7042 Agriculture, forestry, fishing, and hunting
7043 Fuel and energy
7044 Mining, manufacturing, and construction
7045 Transport
7046 Communication
705 Environmental protection
706 Housing and community amenities
707 Health
7072 Outpatient services
7073 Hospital services
7074 Public health services
708 Recreation, culture, and religion
709 Education
7091 Pre-primary and primary education
7092 Secondary education
7094 Tertiary education
710 Social protection
82 Net acquisition of financial assets
821 Domestic
8211 General government
8212 Central bank
8213 Other depository corporations
8214 Financial corporations n.e.c.

8215	Nonfinancial corporations
8216	Households & NPIs serving households
822	Foreign
8221	General government
8227	International organizations
8228	Financial corporations other
8229	Other nonresidents
823	Monetary gold and SDRs
83	Net incurrence of liabilities
831	Domestic
8311	General government
8312	Central bank
8313	Other depository corporations
8314	Financial corporations n.e.c.
8315	Nonfinancial corporations
8316	Households & NPIs serving households
832	Foreign
8321	General government
8327	International organizations
8328	Financial corporations other
8329	Other nonresidents
CIO	Net cash inflow from oper. activities
CSD	Cash surplus/deficit
GOB	Gross operating balance
NCB	Net change in the stock of cash
NFB	Net cash inflow from fin. activities
NLB	Net lending/borrowing
NOB	Net operating balance