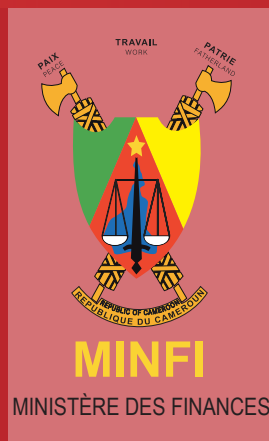


DECREE N° 2019/3186/PM  
OF 9 SEPTEMBER 2019  
TO SET THE GENERAL FRAMEWORK  
FOR THE PRESENTATION OF THE

# TABLE OF FINANCIAL OPERATIONS OF THE STATE



**REPUBLIC OF CAMEROON**  
**PEACE - WORK - FATHERLAND**

Ministry of Finance

[www.minfi.gov.cm](http://www.minfi.gov.cm)

[www.dgb.cm](http://www.dgb.cm)

THE PRIME MINISTER,  
HEAD OF GOVERNMENT,

Mindful of the Constitution;

Mindful of law No.74/I 8 of 5 December 1974, relating to the control of Authorising officers, vote holders and managers of public appropriations and State-owned enterprises as amended by Law No. 76/4 of 8 July 1976;

Mindful of Law No. 2017/011 of 12 July 2017 on the general statute of public enterprises;

Mindful of Law No. 2017/010 of 12 July 2017 on the general statute of public establishments;

Mindful of Law No. 2018/011 of 11 July 2018 on the Code of transparency and Good Governance in the management of public finances in Cameroon

Mindful of Law No. 2018/012 of 11 July 2018 on the Fiscal Regime of the State and other public entities;

Mindful of Decree No. 2018/190 of 2 March 2018 to amend and supplement Decree No.2011/408 of 09 December 2011 on the organisation of Government;

Mindful of Decree No. 2019/001 of 04 January 2019 on the appointment of the Prime Minister, Head of Government;

**HEREBY DECREES  
AS FOLLOWS:**

**CHAPTER  
I GENERAL  
PROVISIONS**

**ARTICLE 1**

This decree sets the general framework for the presentation of the Table of Financial Operations of the State, abbreviated "TFOS".

**ARTICLE 2**

For the purposes of this decree, the following definitions are permitted:

Institutional unit

Resident economic entity, capable in its own right to own assets, enter into commitments and engage in economic activities and transactions with other entities.

Institutional unit resident of a country

Institutional unit whose centre of economic interest lies on the economic territory of this country.

**Statistical units of public administrations**

Resident institutional units whose activity is mainly financed principally by taxes and incidentally by other compulsory transfers, without exclusion of loans, donations and other resources, and whose production is non-commercial and consists mainly to provide non-market goods and services to the community

for collective or individual consumption and to redistribute income and wealth through transfers.

### **Transactions**

Operations that reflect government's financial decisions and constitute exchanges between public administrations, other sectors of the economy and the rest of the world. Transactions cover both management and asset and liability operations.

### **Other economic flows**

Operations consisting of holding gains and losses such as revaluations due to exchange rate fluctuations or price changes, as well as changes in

volume, such as destruction caused by natural disasters, or the discovery of natural resources, whose determinants are beyond the control of the public authorities. Other economic flows only relate to economic assets and liabilities.

### **Financial assets**

Financial claims held by the public administrations on the rest of the economy.

### **Non-financial assets**

Tangible and intangible economic assets other than financial assets.

### **Liabilities**

Debts to other sectors of the economy and the rest of the world.

### **Outstanding debt**

Financial liabilities consisting of all unpaid liquidations.

### **Funds underway**

Remainder to pay constituting debts established after work done and/ or acknowledgment of rights, the payment due date is exceeded and the duration of the overrun is less than three months.

### **Arrears**

Remainder to pay comprising the debts established after work done and/or the assessment of rights, the payment due date of which is exceeded and the duration of the overrun is above or equal to three months.

### **Consolidation**

Process that consists in the elimination of transactions and debtor-creditor relationships between institutional units belonging to the same sector or sub- sector. It presents the data of a group of units as a single unit.

### **Surplus**

Positive sign difference between revenue on the one hand and expenses and net increase in non-financial assets on the other hand.

### **Deficit**

Negative sign difference between revenue on the one hand and expenses and net increase of non-financial assets on the other hand.

### **Financing**

Difference between the net increase in financial assets on the one hand and the net increase in liabilities on the other hand. It is equal, depending on the case, to the surplus or the deficit.

## **ARTICLE 3**

(1) The TFOS is a coherent statistical instrument for measuring:

- the economic and financial activity of public administrations, its sustainability and its impact on other sectors of the economy; and
- the interaction between the evolution of public finances and other macroeconomic accounts, in particular the balance of payments, the monetary situation, and the national accounts.

- (2) The TFOS is a situation in which revenues, expenses, and acquisitions or disposals of assets and liabilities are classified as transactions of all public administrations.
- (3) The TFOS is accompanied by the following other statistical tables:
  - table 1: Statement of financial assets and liabilities;
  - table 2: Situation of other economic flows;
  - table 3: Situation of cash flows;
  - table 4: Debt table.
- (4) The TFOS, the situation of assets and liabilities and the situation of the other economic flows, constitute the analytical framework in force for public finance statistics.
- (5) All the tables and situations referred to in paragraph 4 above are annexed to this decree and form an integral part thereof.

## CHAPTER II

### SCOPE

## SECTION 1

### INSTITUTIONAL SCOPE OF THE TFOS

#### ARTICLE 4

- (1) The TFOS traces the financial operations of all the statistical units of public administrations.
- (2) The statistical unit of the public finance statistics system underlying the TFOS is the institutional unit.

#### ARTICLE 5

- (1) The statistical units of the public administrations are grouped into three
- (03) sub-sectors:
  - the sub-sector of central administration;
  - the sub-sector of local administrations;
  - the sub-sector of social security.
- (2) The Central Administration sub-sector is the one with jurisdiction over the entire national territory. It comprises: the State and the other units of public administration, including non-profit institutions and autonomous extra-budgetary units with a legal status distinct from the State
- (3) The local government sub-sector consists of the statistical units of the public administrations which exercise their powers over a restricted territory.

It includes Regional and Local Authorities (RLAs) and other public administration units, including non-profit institutions (NPIs) as well as extra-budgetary units having a legal status distinct from these authorities and having a certain autonomy vis-à-vis them.

- (4) The social security sub-sector includes units related to social security and social protection schemes.
- (5) Autonomous bodies, particularly administrative Public Establishments, Autonomous Sinking Funds, and Funds financed by the resources of public administrations must be integrated, each in their respective spheres, into the sub-sectors to which they belong.

## SECTION II

# THE OPERATIONAL SCOPE OF TFOS

### ARTICLE 6

For the purpose of establishing the TFOS and other situations, there are two (02) types of operations, namely: transactions and other economic flows.

### ARTICLE 7

- (1) Financial transactions flows of the public administrations are presented in the TFOS, and the other flows in the Situation of other economic flows.
- (2) Financial transactions of public administrations comprise income, expenses and operations of cash and financing of the general budget, annex budgets and special Treasury accounts, as well as other units of public administration. Movements in the accounts of depositors and Treasury correspondents outside the public administration are taken into account in financing.
- (3) Revenue and expenses transactions affect the net worth of public administrations defined as the difference between total assets and total liabilities.

### ARTICLE 8

- (1) Revenues consist of all transactions that increase net worth. They are classified according to the following categories, in cash or in kind:
  - tax revenues;
  - social contributions;
  - current and capital donations received;
  - the other revenues.
- a. Property income, including interest;
- b. Sales of goods and services;
- c. Fines, confiscations and other penalties;
- d. Voluntary transfers other than donations;
- e. Other revenues.
- (2) The revenue provisionally entered in the suspense account shall be entered globally and provisionally under other revenues.

### ARTICLE 9

- (1) Expenses consist of transactions that decrease net worth and are classified according to their nature. They include the following categories in cash or in kind:
  - remuneration of employees;
  - use of goods and services;
  - consumption of fixed capital;
  - interests;
  - subsidies;
  - donations made;
  - social benefits;
  - the other expenses.
- (2) Expenses charged to the suspense account are entered globally and provisionally under other expenses.

## ARTICLE 10

- (1) There are two (02) main types of assets: financial assets and non-financial assets.
- (2) Transactions under financial assets relate to acquisitions and disposals and are classified according to financial instrument and residence. The categories of financial assets are as follows:
  - monetary gold and special drawing rights (SDRs);
  - cash and deposits;
  - debt securities;
  - credits;
  - shares of investment funds;
  - the technical reserves of insurance, pensions and standard guarantee;
  - financial derivatives and options on employee securities;
  - other accounts receivable.
- (3) Financial assets are broken down into domestic and foreign assets. They can be broken down according to the counterpart sectors, the financial instrument and residence.
- (4) Transferred loans and settlements and recoveries on secured debt made by public administrations constitute credits to be classified under financial assets.
- (5) Transactions under non-financial assets are intended for the acquisition or disposal of fixed assets. Non-financial assets are classified into four (04) categories:
  - fixed assets (buildings and works, machinery and equipment and other fixed assets);
  - stocks including strategic stocks;
  - valuables;
  - non-produced assets (land, deposits and intangible assets non produced).

## ARTICLE 11

Transactions under liabilities comprise increases and decreases in liabilities. Liabilities are classified in the same way as assets as indicated in Article 10 of this decree.

## ARTICLE 12

- (1) The TFOS, the Situation of Financial Assets and Liabilities, and the Situation of Other Economic Flows, constitute the analytical framework in line with international standards in the area of public finance statistics.
- (2) The Situation of Financial Assets and Liabilities is a simplified statistical situation, comprising the same elements as the situation of assets and liabilities, with the exception of non-financial assets. Outstanding assets and liabilities are presented in the Situation of Assets and Liabilities or the Wealth Account. The difference between assets and liabilities is net worth, while the difference between financial assets and liabilities is net financial value.
- (3) Holding gains and losses, as well as the other changes in volume affecting assets and liabilities, are presented in the Situation of Other Economic Flows.
- (4) The categories of assets and liabilities used for transaction flows are the same as those referred to in Articles 10 and 11 of this decree.
- (5) The debt table consists of all liabilities that oblige the debtor to make payments or payments of interest or principal to the creditor on a future date or dates. All liabilities are debts, except shares and units of investment funds and financial derivatives.

# CHAPTER III

## MODES OF RECORDING AND DATA COLLECTION

### ARTICLE 13

- (1) The TFOS is established on a monthly, quarterly and annual basis. The tables and other situations that accompany it are elaborated on a quarterly and annual basis.
- (2) The TFOS is based on public accounting data, in particular the general balance of Treasury accounts, the balance of accounts of other public administrations, supplemented, where appropriate, by the financial statements of other statistical units of public administrations, and the ancillary accounts of other public administrations.
- (3) The administrations that are sources of data send on a monthly basis the data needed to elaborate the TFOS to the service in charge of elaborating the TFOS in the Ministry of Finance.

### ARTICLE 14

- (1) Data are recorded in the TFOS on the basis of established entitlements, when the economic value is transformed, exchanged, created, transferred or extinguished.
- (2) Revenue based on the declarative system is recorded on the basis of established entitlements, at the time of the declaration and/or the spontaneous payment of taxes by taxpayers.

- (3) Revenues based on the system of pre-issuance of securities are recorded on the basis of receipts or contracts.
- (4) Expenses and acquisitions of non-financial assets are recorded on the basis of accrued rights, at the time of the activities, or other events creating the unconditional obligation for the public administrations concerned to make a payment or to assign resources. Expenses and non-financial assets are recorded on the basis of liquidations...

### ARTICLE 15

The Remainder-to-Pay shall include funds underway and arrears of payment as defined in article 2 of this decree.

### ARTICLE 16

- (1) Transactions and other economic flows, as well as inventories of assets and liabilities, are valued on the basis of market prices, except for debt, which is valued at the nominal value of the various constituent elements.
- (2) The cash flow statement records on a cash basis the same categories of transactions as the TFOS.

### ARTICLE 17

- (1) The various categories of flows of revenue, expenses and transactions in non-financial assets shall be presented on a gross basis.
- (2) Changes in inventories and financial assets and liabilities may be presented on a net basis as a result of the difference between increases and decreases in the same class of assets or liabilities.



#### **ARTICLE 18**

Consolidation of data from several sub- sectors shall be made, in particular with a view to eliminating duplication.

#### **ARTICLE 19**

- (1) Contingency contracts that take effect only if one or more conditions stipulated in the agreement between the parties materialize are recorded in memorandum items. They are formally recognized in the system of public finance statistics as a flow or outstanding assets only when these conditions are met.

#### **ARTICLE 20**

- (1) The net situation of public administrations vis-à-vis the system of financial institutions consists of claims on these institutions after deduction of the debts owed these institutions.
- (2) The Government's Net Position covered by the TFOS (GNP-TFOS) traces the position of all the units included in the scope of the TFOS with the internal banking system.
- (3) The net situation of public administration vis-à-vis the system of financial institutions is determined from the sources of public accounting and other sources covered by the TFOS. It corresponds, for the central administration, to the closest accounting gap, to the Government's Net Position (GNP) as determined from monetary and financial statistics.

#### **ARTICLE 21**

- (1) The transactions traced in the TFOS form a balanced whole reflected in the following fundamental identity:

Revenue - Expenses - Net increase in non-financial assets =

Net Increase in Financial Assets - Net Increase in Liabilities.

- (2) The left-hand side of the identity referred to in paragraph 1 above constitutes the Capacity or need for financing, commonly referred to as «Excess» or «Deficit», and the right-hand side, "Financing" as defined in Article 2 of this decree.

## **CHAPTER IV MISCELLANEOUS AND FINAL PROVISIONS**

#### **ARTICLE 22**

Cameroon shall transmit to the CEMAC Commission within one month at the behest of the Minister in charge of Finance, the quarterly TFOS data to which will be attached Tables 1, 2 and 3 referred to in Article 3 (3), as well as detailed breakdowns of revenues, expenses and transactions on non-financial assets presented in the detailed TFOS.

#### **ARTICLE 23**

The Minister of Finance, in consultation with the CEMAC Commission, shall decide each year on the list of autonomous bodies to be included in the TFOS.

#### ARTICLE 24

The provisions of this decree are of immediate application. However, the coming into force of the following measures will be done progressively and as soon as possible at the behest of the Minister in charge of Finance for a maximum period of five (05) years.

They are:

- extension of the scope of the TFOS to all public administrations;
- the recording of data in accruals from the general accounts;
- the recording and production of the situation of other economic flows for the main assets and liabilities concerned;

#### ARTICLE 25

The inclusion of non-financial assets in a balance sheet will be based on the valuations that have been made within the context of general accounts. A debt table and a situation of financial assets and liabilities and liabilities will be produced instead of the balance sheet.

#### ARTICLE 26

Texts of the Minister of Finance shall set, as necessary, the modalities of application of this decree, in particular concerning the participation of the competent technical services in the elaboration of the TFOS.

#### ARTICLE 27

The Minister in charge of finance is in charge of the application of this decree which will be registered and published following the procedure of urgency, then inserted in the Official Gazette in English and in French

YAOUNDE, ON 9 SEPTEMBER 2019  
THE PRIME MINISTER, HEAD OF  
GOVERNMENT,

LE PREMIER MINISTRE, CHEF DU  
GOUVERNEMENT,

  
Joseph DION NGUTE

# ANNEX 1: STATISTICAL TABLES AND SITUATIONS

**TABLE 1: STATE FINANCIAL OPERATIONS CHART (TOFE)**

Codes	Description
	<b>Transactions impacting on the net value</b>
1	<b>Revenue</b>
11	<b><i>Tax revenue</i></b>
111	Taxes on income, profits and capital gains
112	Taxes on salaries and labour
113	Wealth tax
114	Taxes on goods and services
115	Taxes on external trade and international transactions
116	Other tax revenue
<b>12</b>	<b><i>Social welfare contributions</i></b>
121	Social security contributions
122	Other welfare contributions
<b>13</b>	<b><i>Grants</i></b>
131	Receivable from foreign public entities
1311	Current
1312	In capital
132	Receivable from international organisations
1321	Current
1322	In capital
133	Receivable from other public administrative units
1331	Current
1332	In capital
<b>14</b>	<b><i>Other revenue</i></b>
141	Property revenue tax

<b>Codes</b>	<b>Description</b>
1411	Of which Interests
142	Sale of goods and services
143	Fines, penalties and confiscations
144	Voluntary transfers other than Grants
145	Sundry and unidentified revenue
<b>2</b>	<b>Charges</b>
<b>21</b>	<b><i>Payment of salaried staff</i></b>
211	Salaries and wages
2111	Salaries and wages in cash
2113	Salaries and wages in kind
212	Welfare contributions
<b>22</b>	<b><i>Use of goods and services</i></b>
<b>23</b>	<b><i>Consumption of fixed capital</i></b>
<b>24</b>	<b><i>Interests</i></b>
<b>25</b>	<b><i>Subventions</i></b>
251	To public companies
252	To private enterprises
<b>26</b>	<b><i>Grants</i></b>
261	To foreign public entities
2611	Current
2612	In capital
262	To international organizations
2622	Current
2623	In capital
263	To other public administrative units
2631	Current
2632	In capital
<b>27</b>	<b><i>Welfare services</i></b>
271	Social security contributions
272	Social assistance contributions

<b>Codes</b>	<b>Description</b>
273	Welfare services of employers
<b>28</b>	<b><i>Other charges</i></b>
281	Charges linked to property other than Interests
282	Other sundry charges
	<b><i>Net management balance</i></b>
	<b>Transactions on non-financial assets</b>
<b>31</b>	<b><i>Net acquisition of non-financial assets</i></b>
	On domestic resources
311	Fixed assets
312	Stocks
313	Value objects
314	Unproduced assets
	On external resources
311	Fixed assets
312	Stocks
313	Value objects
314	Unproduced assets
	<b><i>Capacity/financing need = financing</i></b>
	<b>Transactions on financial assets and liabilities</b>
	<i>(FINANCING)</i>

<b>32</b>	<b><i>Net acquisition of financial assets</i></b>
321	Domestic
3212	Cash and deposits
3213	Debt securities
3214	Credits
3215	Investment fund shares
3216	Insurance, pension and standard guarantee systems
3217	Derived financial proceeds and options on employee shares

<b>Codes</b>	<b>Description</b>
3218	Other accounts receivable
322	External
3221	Monetary gold and special drawing rights (SDR)
3222	Cash and deposits
3223	Debt securities
3224	Credits
3225	Investment fund shares
3226	Insurance, pension and standard guarantee systems
3227	Derived financial proceeds and employee shares options
3228	Other accounts receivable
<b>33</b>	<b><i>Net accumulation of liabilities</i></b>
331	Domestic
3312	Cash and deposits
3313	Debt securities
3314	Credits
3315	Investment shares
3316	Insurance, pension and standard guarantee systems
3317	Derived financial proceeds and employee shares
3318	Other accounts payable
332	External
3321	Special Drawing Rights (SDR)
3322	Cash and deposits
3323	Debt securities
3324	Credits
3325	Investment fund shares
3326	Insurance, pension and standard guarantee systems
3327	Derived financial proceeds et options sur titres des salariés
3328	Other accounts payable

**TABLE 2: CASH FLOW SITUATION (TOFE CASH BASE)**

<b>Codes</b>	<b>Description</b>
	<b>Cashflow linked to management activities</b>
<b>1</b>	<b>Cash inflow linked to management activities</b>
<b>11</b>	<b>Taxes</b>
111	Taxes on revenue, profit and capital gains
112	Taxes on salaries and labour
113	Property tax
114	Taxes on goods and services
115	Taxes on external trade and internal transactions
116	Other tax revenue
<b>12</b>	<b>Welfare contributions</b>
<b>13</b>	<b>Grants</b>
<b>14</b>	<b>Other revenue collections</b>
141	Wealth tax
1411	Of which Interests
142	Sale of goods and services
143	Fines, penalties and confiscations
144	Voluntary transfers other than grants
145	Sundry and unidentified revenue
<b>2</b>	<b>Cash outflow linked to management activities</b>
21	<b>Payment of salaried staff</b>
22	<b>Purchase of goods and services</b>
24	<b>Interests</b>
25	<b>Subventions</b>
26	<b>Grants</b>
27	<b>Welfare services</b>
28	<b>Other expenditure disbursements</b>
	<b>Net cash inflow linked to management activities</b>
<b>31</b>	<b>Cashflow linked to investments in assets</b>
	<b>Non financial</b>

<b>Codes</b>	<b>Description</b>
	PURCHASE OF NON FINANCIAL ASSETS
311	Fixed assets
312	Strategic stocks
313	Value objects
314	Unproduced assets
	SALE OF NON FINANCIAL ASSETS
311	Fixed assets
312	Strategic stocks
313	Value objects
314	Unproduced assets
	Net cash outflows linked to investments in non financial assets
	<b>Surplus/deficit (cash base)</b>
	<b>Cashflow linked to financing activities</b>
32x	<b>Net acquisition of financial assets other than cash</b>
321x	Domestic
322x	External
33	<b>Net increase in liabilities</b>
331	Domestic
332	External
	<i>Net inflows linked to financing activities</i>
	Net cash variation



**TABLE 3: SITUATION OF FINANCIAL ASSETS AND LIABILITIES**

<b>Codes</b>	<b>Description Net financial value</b>	<b>Ouverture</b>	<b>Clôture</b>
	<b>NFV = total FA (-) total liabilities</b>		
<b>62</b>	<b>Financial assets</b>		
<b>621</b>	<b>Domestic</b>		
6212	Cash and deposits		
6213	Debt securities		
6214	Credits		
6215	Investment fund shares		
6216	Insurance, pension and standard guarantee systems		
6217	Derived financial proceeds and employee share options		
6218	Other accounts receivable		
<b>622</b>	<b>External</b>		
6221	Monetary gold and Special drawing rights (SDR)		
6222	Cash and deposits		
6223	Debt securities		
6224	Credits		
6225	Investment fund shares		
6226	Insurance, pension and standard guarantee systems		
6227	Derived financial proceeds and employee shares		
6228	Other accounts receivable		
<b>63</b>	<b>Liabilities</b>		
<b>631</b>	<b>Domestic</b>		
6312	Cash and deposits		
6313	Debt securities		
6314	Credits		

<b>Codes</b>	<b>Description Net financial value</b>	<b>Ouverture</b>	<b>Clôture</b>
6315	Investment fund shares*		
	(only public and quasi-public companies)		
6316	Insurance, pension and standard guarantee systems		
6317	Derived financial proceeds and employee shares		
6318	Other accounts payable		
<b>632</b>	<b>External</b>		
6321	SDR		
6322	Cash and deposits		
6323	Debt securities		
6324	Credits		
6325	Investment fund shares*		
	(only public and quasi-public companies)		
6326	Insurance, pension and standard guarantee systems		
6327	Derived financial proceeds and employee shares		
6328	Other accounts payable		

\* This does not apply to public entities

**TABLE 4: DEBT OF THE PUBLIC ADMINISTRATION**

<b>Outstanding debt according to currency, instrument And creditor</b>	
Indicate the accounting method:	
Indicate the evaluation method of negotiable instruments:	
According to currency and instrument	
<b>63B0 OUTSTANDING DEBT</b>	
63B01	In national currency
63B013	Debt securities
63B014	Credits
63B018	Others
63B03	In foreign currency
63B033	Debt securities
63B034	Credits
63B038	Others
ACCORDING TO CREDITOR	
<b>63D0 OUTSTANDING DEBT (=63B0)</b>	
63D1	Domestic
63D11	Public entities
63D12	Central Bank
63D13	Other deposit institutions
63D14	Financial companies not classified elsewhere (private retirement funds, insurance companies, etc.)
63D15	Non financial companies
63D16	Households and non-profit making institutions at the service of households
63D2	External
63D21	Public entities (bilateral)
63D22	International organisations (multilateral)
63D23	Financial companies other than international organisations
63D24	Other non-residents
Recall:	
	Total arrears
	According to currency:
currency	Arrears on domestic debt and debt linked to national
	Arrears on external debt and debt linked to foreign currency
	Conditional liabilities
	Of which: State guarantees to the rest of the economy
	Interests and amortization to mature within one year

**TABLE 5: TOFE DETAILED ACCORDING TO THE MSFP  
2001 ANALYTICAL FRAMEWORK**

<b>Codes</b>	<b>Description</b>
<b>1,2</b>	<b>TRANSACTIONS IMPACTING THE NET VALUE</b>
<b>1</b>	<b>REVENUE</b>
<b>11</b>	<b><i>Tax revenue</i></b>
<b>111</b>	<b>Taxes on revenue, profit and capital gains</b>
1111	To be covered by individuals
1112	To be covered by companies and other enterprises
1113	Indivisible
<b>112</b>	<b>Taxes on salaries and labour</b>
<b>113</b>	<b>Wealth tax</b>
1131	Periodic taxes on immovable property
1132	Periodic taxes on net property
1133	Taxes on transfers by death, inheritance and gifts inter vivos and legacies
1134	Taxes on financial transactions and capital
1135	Other periodic taxes on property
1136	Other periodic taxes
<b>114</b>	<b>Taxes on goods and services</b>
1141	General taxes on goods and services
11411	Value-Added Tax
11412	Sales tax
11413	Turnover tax and other general taxes on goods and services
1142	Excise
1143	Profits from tax monopolies
1144	Taxes on determined services
1145	Taxes on the use or permission to use goods or carry out activities
11451	Taxes on motor vehicles
11452	Other taxes on the use or permission to use goods or carry out activities

<b>Codes</b>	<b>Description</b>
1145	Other taxes on goods and services
<b>115</b>	<b>Taxes on external trade and international transactions</b>
1151	Customs and other impot duties
1152	Export taxes
1153	Profits from import and export monopolies
1154	Exchange profits
1155	Taxes on exchange operations
1156	Other taxes on external trade and international transactions
<b>116</b>	<b>Other tax revenue</b>
1161	To be covered by exclusively by enterprises
1162	To be covered by other or unidentifiable entities
<b>12</b>	<b>Welfare contributions</b>
<b>121</b>	<b>Social security contributions</b>
1211	To be covered by salaried staff
1212	To be covered by empRents
1213	To be covered by independent workers or unemployed persons
1214	Indivisible
<b>122</b>	<b>Other welfare contributions</b>
1221	To be covered by salaried staff
1222	To be covered by empRents
1223	Charged
<b>13</b>	<b>Grants</b>
<b>131</b>	<b>Receivables from foreign public entities</b>
1311	Current
1312	In capital
<b>132</b>	<b>Receivable from international organisations</b>
1321	Current
1322	In capital
<b>133</b>	<b>Receivable from other administrative units</b>

<b>Codes</b>	<b>Description</b>
1331	Current
1332	In capital
<b>14</b>	<b>Other revenue</b>
<b>141</b>	<b>Property tax</b>
1411	Interests
1412	Dividends
1413	Revenue deductions on quasi companies
1414	Property tax to the insured
1415	Rents
<b>142</b>	<b>Sale of goods and services</b>
1421	Merchant sales
1422	Administrative fees
1423	Residual sales of non-market establishments
1424	Sales charged to goods and services
<b>143</b>	<b>Fines penalties and confiscations</b>
<b>144</b>	<b>Voluntary transfers other than Grants</b>
1441	Current
1442	In capital
<b>145</b>	<b>Sundry and unidentified revenue</b>
<b>2</b>	<b>Charges</b>
<b>21</b>	<b><i>Payment of salaried staff</i></b>
<b>211</b>	<b>Salaries and wages</b>
2111	Salaries and wages en espèces
2112	Salaries and wages en nature
<b>212</b>	<b>Welfare contributions</b>
2121	Effectives welfare contributions
2122	Charged welfare contributions

<b>Codes</b>	<b>Description</b>
<b>22</b>	<b><i>Use of goods and services</i></b>
<b>23</b>	<b><i>Consumption of fixed capital</i></b>
<b>24</b>	<b><i>Interests</i></b>
<b>241</b>	<b>To non-residents</b>
<b>242</b>	<b>To residents other than public entities</b>
<b>243</b>	<b>Other administrative units</b>
<b>25</b>	<b>Subventions</b>
<b>251</b>	<b>To public companies</b>
2511	To non-financial public companies
2512	To financial public companies
<b>252</b>	<b>Other private enterprises</b>
2521	To non-financial private enterprises non financières
2522	To financial private enterprises
<b>26</b>	<b>Grants</b>
<b>261</b>	<b>To foreign Public entities</b>
2611	Current
2612	In capital
<b>262</b>	<b>To international organisations</b>
2621	Current
2622	In capital
<b>263</b>	<b>To other administrative units</b>
2631	Current
2632	In capital
<b>27</b>	<b><i>Welfare services</i></b>
<b>271</b>	<b>Social security contributions</b>
2711	Social security contributions in cash
2712	Social security contributions in kind
<b>272</b>	<b>Social assistance contributions</b>
2721	Social assistance contributions in cash
2722	Social assistance contributions in kind

<b>Codes</b>	<b>Description</b>
<b>273</b>	<b>Welfare services of employers</b>
2731	Welfare services employers in cash
2732	Welfare services employers in kind
<b>28</b>	<b>Other charges</b>
<b>281</b>	<b>Charges linked to property other than interests</b>
2811	Dividends (public company only)
2812	Deductions on revenue of quasi-companies (quasi-public companies only)
2813	Charges linked to property attributed to the insured
2814	Rents
<b>282</b>	<b>Other sundry charges</b>
2821	Current
2822	In capital
	<b>Net management balance</b>
<b>31</b>	<b>Transactions on non financial assets</b>
<b>31</b>	<b>Net acquisition of non financial assets</b>
<b>311</b>	<b>Fixed assets</b>
3111	Buildings and civil engineering works
31111	Housing
31112	Non-residential buildings
3113	Other civil engineering works
3112	Machines and equipment
31121	Transport equipment
31122	Other machines and equipment
3113	Other fixed assets
31131	Cultivated assets
31132	Fixed intangible assets



<b>Codes</b>	<b>Description</b>
<b>312</b>	<b>Stocks</b>
3121	Strategic stocks
3122	Other stocks
31221	Raw materials and supplies
31222	Works in progress
31223	Finished products
31224	Goods meant to be resold
<b>313</b>	<b>Value objects</b>
<b>314</b>	<b>Unproduced assets 314</b>
3141	Land
3142	Deposits
3143	Other natural assets
3144	Unproduced intangible assets
	Capacities/financing need = Financing
<b>32,33</b>	<b>Transactions on financial assets and liabilities (financing)</b>
<b>32</b>	<b><i>Net acquisition of financial assets</i></b>
<b>321</b>	<b>Domestic</b>
3212	Cash and deposits
3213	Debt securities
3214	Credits
3215	Investment fund shares
3215	Insurance, pension and standard guarantee systems
3217	Derived financial proceeds et options sur titres des salariés
3218	Other accounts receivable
<b>322</b>	<b>External</b>
3221	Monetary gold and SDR
3222	Cash and deposits
3223	Debt securities
3224	Credits
3225	Actions et parts de fonds d'investissement
3226	Insurance, pension and standard guarantee systems

<b>Codes</b>	<b>Description</b>
3227	Derived financial proceeds et options sur titres des salariés
3228	Other accounts receivable
<b>33</b>	<b>Net accumulation of liabilities</b>
<b>331</b>	<b>Domestic</b>
3312	Cash and deposits
3313	Debt securities
3314	Credits
3315	Investment fund shares
3315	Insurance, pension and standard guarantee systems
3317	Derived financial proceeds employee share options
3318	Other accounts payable
<b>332</b>	<b>External</b>
3321	SDR
3322	Cash and deposits
3323	Debt securities
3324	Credits
3325	Investment fund shares
3326	Insurance, pension and standard guarantee systems
3327	Derived financial proceeds and employee shares
3328	Other accounts payable