



**ECONOMIC COMMUNITY OF
WEST AFRICAN STATES
(ECOWAS)**



**WEST AFRICAN
MONETARY AGENCY
(WAMA)**

**METHODOLOGICAL GUIDE FOR COMPILING THE
BALANCE OF PAYMENTS AND INTERNATIONAL
INVESTMENT POSITION IN ECOWAS MEMBER STATES**

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ABBREVIATIONS AND ACRONYMS

- ANSD	:	National Statistics and Demographic Agency
- ASECNA	:	Agency for Air Navigation Security
- ASYCUDA	:	Automated System for Customs Data
- BCEAO	:	Banque Centrale des Etats de l’Afrique de l’Ouest
- BIS	:	Bank for International Settlements
- BOP	:	Balance of Payments
- BPM5	:	Balance of Payments Manual 5th Edition
- BPM6	:	Balance of Payments Manual – 6 th Edition
- BRVM:		Regional Stock Exchange
- CBP/PFC	:	Capacity Building Programme / Private Foreign Capital
- CEMAC	:	Economic Community of Central African States
- CIF	:	Cost Insurance Freight
- COMESA	:	Common Market for Eastern and Southern Africa
- CREPMF	:	Regional Public Savings and Capital Markets Council.
- CUCI	:	Single Centre for Information Gathering
- DFI	:	Development Finance International
- EBID	:	ECOWAS Bank for Investment and Development
- ECOWAS	:	Economic Community of West African States
- Euro Zone	:	All countries in the European Union that have adopted the Euro as single currency.
- EUROSTAT	:	Statistical Office for European Communities
- EUROTRACE	:	Software for International Trade Statistics
- FDI	:	Foreign Direct Investment
- FDIR	:	Framework for Direct Investments Relations
- FISIM	:	Financial Intermediation Services Indirectly Measured
- FOB	:	Free on Board
- IIP	:	International Investment Position
- IMF	:	International Monetary Fund
- IMTS	:	International Merchandise Trade Statistics
- ITRS	:	International Transactions Reporting Systems
- MFMS	:	Manual on Financial and Monetary Statistics
- MPFS	:	Manual on Public Finance Statistics

ABBREVIATIONS AND ACRONYMS

-	MSITS	:	Manual on Statistics of International Trade in Services
-	NAEMA	:	Nomenclature of Economic Activities in Afristat Member States
-	NPISH	:	Non-profit Institutions Serving Households
-	NSO	:	National Statistics Offices
-	OECD	:	Organization for Economic Cooperation and Development
-	R&D	:	Research and Development
-	RDI	:	Research and Development Institute
-	SADC	:	Southern African Development Community
-	SDR	:	Special Drawing Rights
-	SNA	:	System of National Accounts
-	TOFE	:	State Financial Operations Table
-	UEMOA	:	West African Economic and Monetary Union
-	UNCTAD	:	United Nations Conference on Trade and Development
-	UNDP	:	United Nations Programme for Development
-	WADB	:	West African Development Bank
-	WAMA	:	West African Monetary Agency
-	WAMI	:	West African Monetary Institute
-	WAMU	:	West African Monetary Union

PREFACE

This document entitled “Regional Methodological Guide for Compiling the Balance of Payments and International Investment Position in ECOWAS Member Countries” is a set of practical modalities for the compilation of annual balance of payments and international investment position statistics in ECOWAS Member States. In this regard, the Guide seeks to provide practical advice on the collection and compilation of statistics. It also reviews major innovations in the 6th edition of the IMF Manual, changes made and standard components as well as best practices at the regional level. Finally, the Guide proposes a harmonized framework for the compilation of the balance of payments and international investment position in ECOWAS Member States. It should be noted that the Guide was adopted by the Committee of Governors of Central Banks of ECOWAS Member States at its 46th Ordinary Session held in Dakar, Senegal on 30 June 2014.

The preparation of this document is in line with the process of statistical harmonization, which is a key component of the Roadmap under the ECOWAS Monetary Cooperation Programme (EMCP). This Roadmap emphasizes the need to consolidate macroeconomic convergence and fast-track policy harmonization, including statistical harmonization.

It is in this spirit that WAMA developed, in collaboration with the ECOWAS Commission, a programme aimed at harmonizing external account statistics. The objective of this programme is to harmonize the methodologies used for compilation of BOP and IIP in the region, in accordance with the 6th Edition of the IMF Manual. This approach was intended to enhance the quality and comparability of BOP statistics.

Following the launching of the programme in April 2011, resource persons and representatives from the ECOWAS Commission and WAMA conducted circular missions in all the ECOWAS member States. Based on the information gathered during these missions, the team prepared three documents. The first document focused on the extensive diagnosis of current practices, particularly in terms of methodology, data sources and data collection. The second document dealt with a scheme aimed at harmonization of the relevant imperatives. The third document proposed a timeline for achieving the desired harmonization. The Regional Experts Committee, comprising representatives from Central Banks of ECOWAS member States and regional institutions, reviewed these documents in March 2012 and identified a number of activities to be implemented in the period 2012-2016. After the meeting, various activities identified were shared between WAMA and the ECOWAS Commission for coordination purposes.

Under the foregoing arrangement WAMA was mandated to develop a Methodological Guide for compilation of BOP and IIP statistics for ECOWAS member States. This Guide was developed with the assistance of international Experts, under the supervision of WAMA. It is based on the diagnostic study prepared by ECOWAS resource persons on prevailing practices in member

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countries in terms of compilation of external accounts, especially in terms of institutional arrangement, data sources, data processing methods as well as data compilation and dissemination methods. During the course of its preparation, WAMA benefitted from the technical support of the Regional Committee of Experts and the IMF Department of Statistics. The relevant workshops were organized in collaboration with the ECOWAS Commission.

With the publication of this important document, I would like to register my profound appreciation and gratitude to all the Experts and institutions that contributed, directly or indirectly, to the development of this document. I finally wish to indicate that this Guide could contribute to improving data quality and comparability as well as the production of reliable external accounts in the region. I therefore recommend it as a valuable tool to persons responsible for compilation of BOP and IIP statistics in ECOWAS member States.

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INTRODUCTION

- 1.** The assessment of the convergence of economic performance and policies within the framework of the multilateral surveillance depends on the availability of comparable and reliable statistics. However, the definition and scope of statistics drawn up to meet national needs vary from one country to the other, making comparisons within ECOWAS very delicate.
- 2.** ECOWAS has embarked on a process to harmonize statistics produced by Member States in order to assess countries' performance on the basis of reliable and comparable statistics. Significant efforts have been made, especially in the areas of national accounts, prices and international merchandise trade. Similar harmonization efforts are expected in the compilation of external accounts (balance of payments and international investment position).
- 3.** The balance of payments provides a summary of real and financial transactions between residents and nonresidents. In this regard, it is an indispensable means of assessing not only the direction as well as the overall and sector performance of the economy but also the importance of adjustment efforts required to achieve or maintain external financial viability. The balance of payments is also a tool for analyzing and assessing the stability of the financial system and an essential instrument for formulating and monitoring the implementation of monetary policies.
- 4.** The harmonization of the compilation of external accounts within the ECOWAS space covers, among others, data sources, data collection and processing methods as well as the data compilation and dissemination.
- 5.** The International Monetary Fund, which by virtue of its statutes is entrusted with ensuring the smooth functioning of the international monetary system, has the responsibility to standardize concepts, definitions, classification and conventions to facilitate at the national and international levels the collection, presentation and comparison of balance of payments statistics.
- 6.** The current conceptual framework of the compilation of the balance of payments is presented in the 6th edition of the Balance Payments and International Investment Position Manual published in December 2008. Like the previous editions published by the IMF in 1948, 1950, 1961, 1977 and 1993, the BPM6 serves as reference for the preparation of external accounts.

7. In ECOWAS Member States, the procedure for compiling balance of payments statistics is based on international standards and most Member States have already reviewed their mechanism for collection and compilation of the balance of payments and international investment position statistics to make it compliant with the BPM6 prescriptions.

8. The new international standards take into account methodological advancements achieved in recent years in the areas of exchange reserves, international trade in services and external debts. The BPM6 stresses on consistency with the updated system of national accounts (SNA) basic concepts and the revised version of the Manual on Statistics on International Trade in Services (MSITS).

9. This **Methodological Guide for the compilation of the Balance of Payments and International Investment Position in ECOWAS Member States** is a compendium of practical modalities for the compilation of the annual balance of payments and international investment position statistics in ECOWAS Member States. It is based on the sixth edition of the Balance of Payments Manual (BPM6) which enhances the integration into the other macroeconomic accounts statistics that have seen methodological advancements in recent years. These include the System of National Accounts (SNA 2008), the Manual on Public Finance Statistics (MPFS 2001), the Manual on International Trade in Services Statistics (2002), External Debt Statistics (2003), the Manual on Monetary and Financial Statistics (MMFS 2001) etc. In addition, the Methodological Guide builds on mission reports of consultants commissioned by ECOWAS who worked in all ECOWAS Member States in 2011. The Guide is made up of three parts and appendices.

10. Part I provides a summary of best practices in the compilation of the balance of payments and international investment position statistics. It is based on the diagnostics study mentioned above and reviews the institutional arrangement, data sources and processing methods as well as the compilation of external accounts. .

11. Part II focuses on the conceptual framework for the compilation of the balance of payments and international investment position). It reviews the major innovations introduced by the BPM6, provides clarifications on some concepts and definitions, standard components of the balance of payments, standard components of the international investment position, major

changes in processing or reclassification and implications for the migration to the BPM6 in the UEMOA zone.

12. Part III deals with the Harmonized Framework for the compilation of external accounts in ECOWAS Member States. It is made up three chapters: (i) institutional arrangement and data sources, (ii) compilation of external accounts, and (iii) data compilation and dissemination.

13. The appendices covers standard components of the balance of payments and international investment position, the scope of data to be collected, the IMF coding system and draft questionnaires.

PART I: SUMMARY OF BEST PRACTICES FROM THE FIFTH EDITION OF THE BALANCE OF PAYMENTS MANUAL

This first part provides a summary of best practices in the ECOWAS region in terms of compiling balance of payments and international investment position based on standards prescribed in the fifth edition of the balance of payments manual (MBP5).

14. As part of the harmonization of balance of payments statistics, ECOWAS and WAMA launched in 2011 diagnostics missions on balance of payments and international investment position compilation practices in the 15 Member States. This diagnostics study was conducted by Hon. Momodu S. FOON and Mr. Mamadou SAMB. The following sections are based on this study and describe the best practices in external accounts compilation in ECOWAS Member States.

15. The analyses made by the consultants show that all the countries have best practices in terms of understanding concepts and data sources. However, while the processing methods are similar for goods accounts, there are significant disparities in the treatment of services, income account and capital and financial accounts.

1.1 Institutional Framework

16. In all ECOWAS countries, the compilation of external accounts is carried out by the Central Bank. The institutions in charge of the compilation are generally well equipped with material resources but they sometimes face serious gaps in human resource requirements. In some countries in the sub region, there is a body responsible for the validation of balance of payments and international investment position statistics. These bodies are essentially made up of representatives of the Ministry of Finance (Treasury, Customs etc.) Ministry of Trade, Central Bank, National Statistics Office, Investment Promotion Agency, etc.

17. UEMOA member countries have best practices in this field. In fact, the institutional and regulatory arrangement for the compilation of balance of payments in UEMOA countries is stated in Regulation No 09/2010/CM/UEMOA of 1st October 2010 on external financial relations of Member States. According to article 1 of Annex 3 of the said Regulation, the Central Bank is responsible for the compilation of the balance of payments and international investment position

in UEMOA Member States as well as the regional balance of payments. Consequently, residents must report to BECEAO all transactions with the rest of the world or face sanctions. At the national level, the Balance of Payments Committee is the body in charge of the validation of external accounts. This Committee, chaired by the Finance Minister and with the National Directorate of BCEAO as its secretariat, is made up of representatives from the National Statistics Office, National Treasury, External Finances Directorate, External Debt Directorate, Customs Service, Ministry of Trade and the Ministry in charge of Post and Telecommunication. It validates periodically the balance of payments and international investment position statistics.

1.2 Data Sources and Processing

Generally, balance of payments statistics in all ECOWAS countries are compiled using survey and non-survey data in collaboration with official agencies in charge of primary data production.

➤ Goods

18. The predominant practice in the sub region is the collection of data on trade in goods from customs offices through National Statistics Office (NSO). Data collection through NSIs is highly recommended, especially in view of the entry into force of the BPM6 which requires that external accounts are consistent with the SNA2008, generally managed by NSOs.

19. General trade statistics are also subject to adjustments in terms of coverage aims to include in the balance of payments unrecorded trade statistics, especially informal trade statistics. Various methods of estimation such as those based on banknote movements for intra-UEMOA trade are used to assess informal trade. In Gambia, the technical committee estimated that 35% of goods imported CIF into the country are re-exported to neighboring countries, while in Nigeria, according to a study conducted, 15% of total exports are not recorded.

20. In UEMOA countries, the financial and monetary flows methodology is applied to intra community trade. Alongside this approach, various methods are used to assess trade flows outside UEMOA. These include the adjustment per group of products method, resource-employment approach and overall adjustment of value, coverage and timing.

Box 1: Estimation of uncontrolled trade in Benin

The first approach for the estimation of uncontrolled trade is based on the « Resource-Employment » balance. The general principle of this methodology is to estimate the domestic consumption of re-exported products and to consider that its complement in imports is meant for re-exportation. The domestic demand is calculated based on per capita needs (obtained from expenditure surveys) and the population size. The estimations are made in two stages.

The assumptions on growth in domestic consumption help to estimate total imports in a given industry. From these are deducted official imports to obtain uncontrolled imports in the industry. However, this methodology has two shortcomings/difficulties in the correct identification of all uncontrolled trade products and those related to the estimation of the domestic consumption.

The distribution of the available production between exports and domestic consumption facilitates the estimation of uncontrolled exports. The domestic consumption is obtained from annual per capita needs and the size of the population. A positive balance between available production and domestic consumption is considered as equal to total exports from which uncontrolled external sales are deducted.

Re-export trade involves goods imported by Benin for domestic consumption but are re-exported to other countries in the sub-region, especially Nigeria. The estimation of re-exports is becoming increasingly important in Benin due to the geographical proximity of Nigeria and restrictive measures in terms of customs duties imposed by this country.

The second approach involves a Survey on Unrecorded External Trade. The main objective of the survey is to assess external trade not recorded at the customs in order to take it into consideration in the compilation of economic statistics. The first phase took place from 21 to 27 January 2010 and the second phase scheduled for September 2011 could not be conducted. The extrapolations of survey results helped in estimating uncontrolled trade (imports, exports, re-exports and products in transit). The lessons drawn from this first phase should contribute to the establishment of an estimation system which provides a more comprehensive view of statistics on international trade in goods in Benin. Nigeria launched a survey in 2013 to take better account of uncontrolled trade.

21. Coverage adjustments also involve the deduction of movements of goods carried out by foreign diplomatic missions on their own behalf, sales or purchases of non-monetary gold as well as services related to the transportation, packaging and insurance of goods.

22. General trade statistics are also subject to timing adjustments to correct the time lag between the transfer of ownership and the actual movement of goods at the border as this trade

practice allows advance or pre-payments in respect of exports or imports. Finally, value adjustments are made to replace reference prices used in customs records by market prices. In this regard, declarations by economic operators serve as the basis for corrections made to official exports and imports.

Box 2 : Adjustments made on goods in Senegal

In practice, for each product, the market price is obtained from a weighted average of prices declared by operators. The difference between the market price and prices deduced from customs statistics applied to each product concerned helps to obtain the amount of adjustment to be made on customs values.

Some distortions due to non-residents in the countries and residents abroad (i.e. deduction of imports by embassies) are corrected by conducting a comprehensive analysis of detailed files provided by the National Statistics and Demography Agency. Under the heading “adjustment of coverage” there is an inclusion of fraudulent trade estimated on the basis of indications provided by the customs services and more generally the estimation of uncontrolled trade. Finally, philatelic revenues are added to the « Goods » account and the value of supplies to ships and aircrafts is reclassified as goods procured in ports by carriers.

Timing adjustments are based on the fact that customs statistics cover customs declarations of the year while the balance of payments retain transactions actually recorded in the books of companies in the course of the year, with the date of each operation being that of the transfer of ownership between the exporter and the importer. The timing adjustment helps to correct the effect of the volume gap resulting from the recording date of some transactions by the customs service and operators respectively. The difference between the quantities declared by the operator and quantities deduced from customs statistics applied to prices declared by customs for each product concerned is used to obtain the amount of timing adjustment to be made on customs values.

After the adjustment of data on General Trade, the cost of insurance and freight included in CIF imports are deducted in order to obtain FOB values. Insurance and freight charges which fall under the balance of services are estimated each year on the basis of responses to questionnaires as well as customs statistics that are currently presented on CIF and FOB basis. Generally the freight and insurance rates are peg at 10% and 2% respectively. Exports are established directly on FOB basis by the customs service.

➤ Services

23. All ECOWAS countries make classification adjustments as well to place insurance services and transportation of goods (included in the CIF value of imports) under services. The cost of the freight depends both on the nature of the product and distance.

24. In the UEMOA zone, during the deployment of the BPM5 methodology, National Directorates of BCEAO were advised to conduct a desk study to update the freight rate. In performing this assignment, import certificates were used as background documents. This approach led to freight rates that were largely underestimated due to lack of care in how the import certificates are provided by operators. Thus, other types of documents such as invoices provided by economic operators during the compilation of import domiciliation documents were explored. These documents have the advantage of containing the origin of the goods, quantities imported, CIF value, FOB value as well as other expenses (transportation, insurance etc.). This practice is certainly interesting but the basic assumption of this approach excludes from the scope of the survey imports that are not recorded or go through informal channels which can account for a significant proportion of the total freight. For example, intra-UEMOA imports are not recorded at the banks. Also, a significant portion of supplies from other ECOWAS countries which account for about 14% of total imports from outside UEMOA are usually not paid for through banks due especially to the ineffectiveness of the WAMA compensation mechanism or are simply not captured by the formal channel.

25. Some countries use information provided by the external trade data management system while others use survey results that date back sometimes to distant periods. For example, in Benin, a survey conducted in 2008 on major import companies and covering data from the period 2005 to 2007 made it possible to: (i) better appreciate the importance of residents in import freight; (ii) determine the billing currencies; (iii) determine the cost structure of imports and (iv) update the coefficient used in the estimation of freight and insurance. In all, the sample covered 70 enterprises and the freight coefficient dropped from 15.0% to 14.8% while that of the insurance decreased from 2.6% to 0.9%. BCEAO has developed a new methodology for estimating freight.

26. To estimate freight and insurance rates in ECOWAS countries, a periodic survey is recommended at a time interval to be determines (every five years, for example).

27. The other items of the services account are based on results from surveys on companies or information gathered during studies or other sources of data. For tourism related services, data is generally obtained from official agencies, some companies (travel agencies, hotels, etc) and to

a lesser extent from foreign embassies and donor organizations. **The best practices are surveys of enterprises and review of forms filled by passengers at the airport.**

Box 3 : Estimation of travels in Senegal

The usual method of estimation relies on an assessment of revenues from the number of nights and an estimation of daily expenditures only at the level of hotels.

In 2002, the Ministry of Foreign Affairs and Tourism, with the support of the World Tourism Organization, conducted a survey of border post to compile tourist entries based on the type of accommodation (hotel, guest house, camps, residence, parents and friends and others). The same survey contributed to the assessment of the daily expenditure of tourists and the duration of their stay per type of accommodation.

The National Directorate of BCEAO in Senegal used this new approach to estimate tourism revenues based on the purpose of the travel (leisure, business, others). Data on arrivals by air are obtained from the review of police records by the Ministry in charge of Tourism which disseminates this information on monthly basis. Statistics on entries at border posts are also provided by the Ministry in charge of Tourism. Statistics on arrivals at other border posts are also provided by the Ministry in charge of Tourism.

The daily expenditures per geographical area and purpose of travel are as follows:

Daily expenses (In CFAF/day)	Europe and North America	Africa	Asia and Middle East
...by air			
Leisure	22 687	17 237	19 962
Business	69 044	51 915	60 480
Others	45 866	34 576	40 221
...By land		8 619	

➤ **Income Account**

28. Incomes include both compensation of employees, investment income (dividends, reinvestment earnings, interests, etc.) and other incomes. In all the member countries these data are obtained from official agencies, foreign embassies and international organizations. Particularly, information on employee compensation are generally obtained from embassies and international organizations, through estimates of salaries paid to seasonal workers and to a lesser extent, salaries paid to nonresident personnel. With regard to investment incomes, they are associated with the holding of assets/liabilities in the financial account. This information is obtained from questionnaires addressed to public and private economic operators. **The best**

practices are those of BCEAO, Gambia, Ghana and Sierra Leone which resort to surveys on foreign private capital (see Box 6) or other forms of surveys of companies to gather data on investment income of banks and other sectors.

➤ **Current Transfers**

29. All ECOWAS countries collect data on public current transfers from departments in charge of aid management. With regard to private transfers, essentially made up of private remittances, these are gathered through surveys of banks, money transfer companies and sometimes supplemented by household surveys. However, there has been a boom in the construction sector in the last decade, mainly financed by workers' remittances and compilers sometimes have difficulty in making a distinction between inflows meant for construction and those meant for current consumption. **The practice in UEMOA countries which involves gathering on a monthly basis data on transfers from money transfer companies supplemented by household surveys is an excellent approach.**

Box 4 : Survey on migrants' remittances in UEMOA countries

In the UEMOA Zone, estimates made by BCEAO as part of the compilation of the balance of payment is the main source of information on migrant workers' remittances. It is established based on information provided on bank transfers, flows recorded from money transfer companies (banks, post offices and rapid transfer companies) as well as statistics on foreign banknotes captured through bureau de change operations.

To improve the coverage of these data, BCEAO decided to conduct a survey among the population in order to gather additional data that will help fine tune estimations. These surveys facilitate the compilation of information on the economic motives of transfers as well as amounts received or issued outside official channels. More specifically, these surveys aim to:

- improve the assessment of the level of transfers by migrant workers;
- determine the share of amounts issued or received through informal channels;
- better identify the use of these funds.

These surveys are conducted by National Directorates of BCEAO with the support of National Statistics Offices (preparation of questionnaire, researchers' guide, sampling, field operation and data processing).

30. For practical purposes, within the UEMOA zone, there is a Sub regional Unit in charge of the reconciliation of intra-UEMOA trade which has been operating since 2007. Within this framework, asymmetries in information provided by countries on trade in goods, tourism and workers' remittances are corrected between the declarations of member countries. Uncontrolled

intra-community flows are also estimated using financial and monetary flow methods. This information is taken into consideration while compiling the balance of payments of member countries in order to reduce the important gaps observed during the calculation of the regional balance. The methodology adopted by BCEAO to estimate data on uncontrolled intra-community trade is based on the use of statistics concerning inter bank settlements and foreign banknotes, which constitute the monetary counterparts of intra-community real transactions. In fact, foreign banknotes and financial transfers (intra-UEMOA provisions and intra-UEMOA banks settlements) are supposed to be mainly the counterpart of: (i) tourism expenditures, (ii) transfers of savings on workers' salaries; (iii) sums in possession of other travelers (business, students etc.); (iv) expenditures on other services; (v) official imports and exports; (vi) uncontrolled imports and exports.

➤ **Capital Account**

31. All the ECOWAS countries have difficulties in recording migrant transfers. In Ghana, data on migrant transfers are obtained from the supervision department of the Bank of Ghana through quarterly statutory declaration presented on a monthly basis by deposit banks. For the UEMOA Zone, see previous developments.

32. Data on official sources come from official departments, surveys of international organizations, foreign embassies, NGOs and other entities. In some countries, customs data provide information on subventions and transfer of capital goods.

➤ **Financial Account and IIP**

33. The two main modes of collecting statistical data of the financial account in the sub region are through the International Transactions Reporting System (ITRS) and survey of enterprises. The best practice remains the survey on private foreign capital. It has been used in Ghana, Gambia and in the eight (8) UEMOA countries. It provides very interesting results on investment income and the financial account headings (direct investment flows and stocks, portfolio and other investments, including debt).

Box 5: Survey on foreign private capital in Gambia and Ghana

In Gambia, the survey on foreign private capital was conducted in five steps:

Step 1: Preparation of the project by the technical committee responsible for balance of payments;

Step 2: Opening, sensitization and training workshop;

Step 3: Preparation for the launch of the survey;

Step 4: Conduct of the survey; and

Step 5: Dissemination of data

A technical committee responsible for the balance payment was established to conduct the survey. Members of the committee include personnel of the Central Bank, National Statistics Office, Investment and Trade Promotion Agency, Ministry of Finance, Ministry of Trade and Employment, Registrar of Companies, Chamber of Commerce and Industry of Gambia. For the field work, fifteen (15) agents were engaged to conduct the survey. The Central Bank of Gambia provided eleven (11) agents, the Chamber of Commerce and Industry one (1), the Statistical Service two (2) and the Investment and Export Promotion Agency one (1).

In Ghana, the survey on private capital flows conducted by the Bank of Ghana aims at gathering the necessary information for the compilation of the balance of payment and international investment statistics. The survey helps in estimating the level of foreign direct investments and the external debt of the private sector. A questionnaire is administered to private companies in the various regions of the country. The questionnaire helps in collecting data on direct investors, commitments towards direct investors, reinvested earnings and other funds. The number of companies surveyed in 2012 was 196 out of which 178 responded.

When Ghana introduced the survey on foreign private capital as part of balance of payments data collection in 2007, the impact has shown that the balance of the capital and financial account improved by one billion US dollars.

1.3 Compilation of the Balance of Payments and IPP

34. Several ECOWAS countries have developed Excel modules to compile the balance of payments. **The best practice is that of UEMOA which has already deployed an application dedicated to the compilation of external accounts.**

35. When questionnaires are received, a critical review helps to detect gross and frequent errors presented below before conducting automatic checks through the computer application: (i) amounts declared in units or in millions; (ii) headings provided for amount without any link with the respondent's activity; (iii) a distribution of amounts based on geographical origin; (iv) poor classification. The computer application (BPT) also has a function which checks the accounting consistency of the questionnaire and reasonability of reports. They help to detect errors that could escape manual checks.

Box 6: Compilation of balance of payments within the UEMOA zone

A computer application has been designed to facilitate the management and use of data collected. The functions of this application help, among others, to manage various types of documents including responses from enterprises, and how to make reference to the captured data. The calculation of the balance of payments is therefore computerized and is based on a data management system which facilitates the analysis, verification and validation of information. The application automatically conducts a number of checks during the capture or changes to some type of questionnaires. These checks deal, in particular, with the comparison of a given heading from one year to the other in order to detect significant variations to the accounting balance of questionnaires and the consistency between values under heading that have a logical link between them. After the verification of questionnaires, amended estimates submitted to BCEAO by the reporting entities responsible for the errors are used to correct the anomalies.

Just as the individual data, the aggregated data are also checked. For example, revenue flows from investments must have a link with the corresponding stocks in order not to bring out implausible rates of return. Besides, BCEAO Departments ensure that the balance of payment and international investment position data are consistent with other series of available statistics, especially external debts, Government Financial Operation Table and monetary statistics.

Once the balance is calculated, the results are checked to ensure the reasonableness of trends in the items of the balance and find their explanatory factors.

Box 7 : Estimation of Informal Cross Border Trade in Nigeria.

In 2013, the Central Bank of Nigeria (CBN) launched an elaborate study to measure and analyze Informal Cross Border Trade Statistics (ICBT) between Nigeria and her neighbors. The study seeks to address the issue of completeness with regards to transactions in goods between Nigeria and the rest of the world, by attempting to capture the true level of informal trade (imports and exports of goods) between the country and its immediate neighbors. The objective was to have comprehensive data on the volume and value of unrecorded/informal trade, identify the different types of commodities traded; and provide data on the direction. For the study, ICBT refers to the exchange of goods across Nigeria's land borders, which are not dutiable and do not require official documentation. This definition also includes smuggled goods through unofficial border posts.

The study team undertook border assessment, developed survey instrument in the form of recording booklets for data capture, recruited and trained border monitoring officers. The monitors trained included government officials from other agencies located at the borders such as Health/Quarantine workers, Immigration, Customs as well as other private persons that conduct economic activities around the border towns like transporters, etc. Monitoring and recording of cross border movements of goods was conducted for a randomly selected week in each of the twelve (12) calendar months. Monitoring was carried out for 24 hours each day for seven (7) days in each selected week.

Data were collected for both imports and exports across each of the selected borders. An up-rating methodology was then applied using linear extrapolation to estimate trade flows for unmonitored weeks

On the whole, the level of harmonization of balance of payments statistics which are most often compiled by Central Banks varies in the ECOWAS countries. The most significant progress has been recorded in the West African Economic and Monetary Union (UEMOA) which has compiled the balance of payments for 2011 using the new methodology (BPM6).

PART II: CONCEPTUAL FRAMEWORK FOR THE COMPILATION OF THE BALANCE OF PAYMENTS AND INTERNATIONAL INVESTMENT POSITION

36. The conceptual framework for the compilation of the balance of payment is presented in the sixth edition of the Balance of Payments and International Investment Position Manual (BPM6), published in December 2008. Like the previous editions published by the IMF in 1948, 1950, 1961, 1977 and 1993, the BPM6 serves as reference for the preparation of external accounts.

37. The international accounts of an economy portray the economic relations between residents and non-residents of that economy. They include the International Investment Position (IIP), Balance of Payments and accounts of other changes in financial assets and liabilities.

38. **Balance of payments** is a statistical statement which provides a systematic summary of transactions of an economy with the rest of the world and between residents of an economy and non-residents.

39. **The IIP** is a statement which gives at a determined time the value of financial assets and liabilities of residents of an economy in relation to non-residents.

40. **Other changes in financial assets and liabilities account** is a statement which shows other flows such as revaluations, it compares the balance of payments and IIP over a given period by showing the changes due to economic events other than transaction between residents and non-residents.

1.1 Major innovations introduced by the BPM6

41. The new Balance of Payments and International Investment Position Manual (BPM6) takes into account issues that have emerged or have become important in international transactions and positions. It dwells on the retreatment and the reclassification of certain operations as well as a stronger harmonization with the System of National Accounts revised in the same year (2008) and other methodological reference documents published after the BPM5. These include the Financial and Monetary Statistics Manual (2000), the case of the Monetary Statistics Manual (2000), Public Finance Statistics (2001), the BPM5 Supplement on Financial

Derivatives (2000), International Reserves and Foreign Currency Liquidity: Guidelines on Data Reporting (2001), Statistics on International Trade in Services (2002), External Debt Statistics : Guide for Compilers and Users (2003).

42. Though the general framework of the 5th edition is not changed completely, the new manual (BPM6) contains many clarifications and details compiled after the publication of the BPM5. Three major themes emerged during the update of the balance of payments manual: globalization, growing attention to balance sheet issues and financial innovation.

43. Globalization has brought to the fore many issues, especially: (i) additional guidelines are required on the concept of residence as a growing number of individuals and corporate bodies are having links with at least two economies; (ii) a growing interest is increasingly attached to statistics on migrant workers and their remittances. In addition, with increased globalization of production, the design of new modes of processing is required especially in the areas of externalization of physical processing of products (goods for processing) as well as the sale or management of manufactured products which are different from material possession (merchanting).

44. The new Manual also reflects the growing interest in balance sheet analysis as a means of understanding world economic trends, especially issues of vulnerability and viability. The BPM6 contains more detailed recommendations on the overall external position and pays greater attention to revaluations and other volume variations as well as their effects on assets and liabilities. In view of the importance attached to balance sheet issues, the new issue is entitled Balance of Payments and International Investment Position Manual, though the acronym is BPM6.

45. The financial innovation involves the development of new financial instruments (financial derivatives, securitization, gold accounts, etc.) and new financial bodies (special entities) within institutional units. The fundamental concept of direct investment has remained almost unchanged but given the development of companies with complex international structures, it is necessary to formulate guidelines on the identification of direct investments in cases where the chains of ownership are long and complex. The treatment of direct investments

is revised in collaboration with the OECD, which also simultaneously reviewed the benchmark definition of international direct investments.

46. The new manual takes into consideration also economic and monetary integration which, in addition to existing zones (UEMOA, CEMAC, etc.) was marked by the establishment of new zones such as COMESA, SADC and especially the introduction of the Euro as common currency of the European Union Member Countries which had a strong influence on world trade.

47. The consideration of these innovations implies major changes in concepts, standard components and the principles for compiling the balance of payments.

1.2. Clarification of certain concepts

48. The basic principles such as double entry, timing, valuation prices and changes in ownership developed in the BPM5 remained unchanged. However, the BPM6 adds some clarifications to the definition of several concepts already developed in the 5th edition, including the notions of “economic territory”, “residence” and “transactions”.

49. *Economic Territory* includes the airspace, territorial waters and continental shelf over which a country enjoys exclusive rights or has jurisdiction in respect of the right of fishing or extracting fuel or minerals below the sea bed and ocean floor, sister islands and territorial enclaves abroad. The definition of economic territory no longer has the requirement that persons, goods and capital circulate freely. Economic and monetary unions are considered as economic territories in the compilation of the regional balance of payments.

50. *The residence* of an institutional unit is linked to the economic territory on which it has its « center of predominant economic interest ». BPM6 does not make any substantial change to the concept of residence. However, the addition of the term « predominant » enables us to acknowledge that some units may have economic interest in two or more territories. The residence requirements are better specified for mobile individuals whose definition of residence was left to the discretion of the countries in the 5th edition.

51. *Transactions* recorded in the 6th edition of the Balance of Payments Manual correspond to interactions between resident and non-resident units acting by mutual agreement involving

exchange of securities or a transfer. The 5th edition of the Manual defined transaction as « an economic flow resulting from processing, exchange, transfer or extinction of economic value ». It follows from the new definition that the accumulation of external payment arrears and transfers of migrants (when they are changing residence) are no longer classified as transactions in the strict sense of the term. Variation in financial assets and liabilities due to change of residence of persons (individuals and households) are reclassified under the international investment position and no longer under the balance of payments. This involves the movement of personal effects during the movement of migrants. They are now recorded under « Other flows » at the level of the international investment position.

52. BPM6 devotes a special chapter to the treatment of monetary unions. It distinguishes between centralized monetary union (case of WAMU) and decentralized monetary union (the case of Euro zone). Institutional and legal issues have been examined in order to present the specificity of each union. In the centralized monetary union in particular, national central banks are branches of the regional central bank that holds and manages the foreign exchange reserves. In the decentralized monetary union, the national central banks are owners of the regional central bank. They hold a significant share of foreign currencies.

1.3. Standard components of the Balance of payments

53. The Balance of Payments has undergone some structural changes under BPM6. The main components of the BOP are summarized below.

54. The current transactions account is made up of three accounts: (i) goods and services account, (ii) primary income account, and (iii) secondary income account.

55. The goods and services account shows transactions on components that are outcomes of production actions. It includes goods (general merchandise, net exports of goods under merchanting and non-monetary gold).

56. The concept of « income account » in the BPM5 is replaced by « primary income account » in the BPM6. Primary income is the income that accrues to institutional units in exchange for their contribution to the production or supply of financial assets and the renting of natural resources to other institutional units. There are two categories of primary income: income

related to the production process (compensation of employees, taxes and subsidies on products...) and the income related to the ownership of financial assets and other non-produced assets (investment income). The latter includes dividends and incomes from quasi-corporations, reinvested earnings and interests.

57. The concept of « current transfers » in the BPM5 is replaced by the « secondary income account” in the BPM6. The secondary income account shows redistribution of income between residents and non-residents i.e. when resources for current purposes are provided without economic value being exchanged in return. The secondary income account provides a more detailed classification of the types of current transfers namely “government transfers”, “personal transfers” and other “current transfers”.

58. Capital account covers (i) capital transfers receivable and payable between residents and non-residents; and (ii) the acquisition and disposal of non-produced non-financial assets between residents and non-residents. Capital transfer is a transfer in which the ownership of assets (other than cash or stocks) is transferred from one party to another ; or that requires one or both parties to acquire or dispose of assets (other than cash or stocks) ; or through which an obligation is cancelled by the creditor. Transfers in cash include the transfer of non-monetary assets (other than stocks) which are also capital transfers. Capital transfer leads to corresponding change in the stock of assets of one or both parties to the transaction without affecting the savings of any of them. Capital transfers include debt write-off¹ and investment grants.

59. The financial account records transactions in financial assets and liabilities between residents and non-residents. It indicates, on a net basis, the functional categories, sectors, instruments and maturities used for international financial transactions. It includes (i) direct investment, (ii) portfolio investments, (iii) financial derivatives, (iv) other investments and (v) reserve assets. .

¹ Debt write-off is the voluntary cancellation of all or part of the obligations relating to debt, by contractual agreement between a creditor and a debtor.

Box 8 : Standard components of the balance of payments

	Credit	Debit
Current Account		
- Goods and Services		
. Goods		
. Services		
- Primary Income		
- Secondary Income		
Capital Account		
- Acquisitions/disposals of non-produced assets		
- Capital Transfer		
Net lending (+)/Net Borrowing (-)		
Financial Account	Net Acquisition of Assets	Net Increase in Liabilities
Assets		
- Direct Investments		
- Portfolio Investments		
- Financial Derivatives		
Other Investments		
- Reserve Assets		
Liabilities		
- Direct Investments		
- Portfolio Investments		
- Financial Derivatives		
- Other Investments		
Errors and Omissions		

1.4. Standard Components of the International Investment Position

60. In the new IMF Manual, the IIP components are in line with those of the financial account to ensure the analysis of the interrelationship between stocks and flows under the different headings, as indicated below :

Box 9: Standard components of the International Investment Position

	Assets	Liabilities
- Direct investment		
- Portfolio investment		
- Financial derivatives		
- Other investments		
- Reserve assets		

1.5. BPM6: Major changes in treatment or reclassification

61. Generally, the use of signs in the presentation of BPM6 is done as follows:

- (i) In the current transaction and capital accounts, credits and debits are recorded with positive signs with the exception of incomes accruing from direct investment and merchanting which can produce negative entries) ;
- (ii) In the financial account, increases in assets and liabilities are recorded with positive signs and reduction with negative signs.

1.5.1. Goods and services account:

62. The major changes made to the goods and services account are as follows :

- the introduction of a supplementary item to record re-exports, a phenomenon that has gained importance in some European countries with the establishment of the Euro Zone and also in some countries within our community space (See BPM6 10.37 -10.40) ;
- The reclassification of goods bought within ports or airports as general merchandise instead of a separate item (See BPM6 10.7)
- Goods purchased abroad by travelers for their own consumption or to give away which exceed customs thresholds and are included in customs statistics are now included in general merchandise instead of the “ travel” item under services (See BPM6 10.20)
- Merchanting is no longer treated as a service but classified as export of goods (See BPM 10.41 – 10.49).
- In case of change of residence, transfers of personal effects of migrants are not considered as being a subject of transactions as was the case in the BPM5 since there is

no transfer of ownership (See BPM 6 10.22). They are therefore included neither in goods nor in other items under international accounts.

- Repairs and maintenance on mobile goods are recorded under services instead of goods (BPM6 10.72–10.73). In the BMP5, it was classified as goods in view of the importance of the material compared to the actual provision of service in the overall invoicing of the transaction.
- Services associated with the processing of physical goods belonging to other economic territories are recorded as services (see BPM6 10.62–10.71), while in BPM5, goods sent abroad for processing are classified as imported or exported goods for processing and a change of ownership is imputed at the same time except in some cases.
- The heading « telecommunication, computer and information services » covers « communication services » and « information and computer services » in BPM5 (See BPM6 10.141). « Postal and courier services » are now included in « transportation » (See. BPM6 10.74, 10.82-10.85) while it was classified under the heading « communication services » in the BPM5.
- Expenditures of nonresident construction enterprises on local goods and services are included in Building and Public Works services (see BPM6 10.102) though they were classified under « Other services to enterprises » in the BPM5. In addition, the BPM6 provides for the recording of the purchase of goods and services from a third economy by construction enterprises operating outside their country of residence under the appropriate general merchandise or services item for the enterprise's economy (See. BPM6 10.102).
- Research and Development results (such as patents, copyrights, and information on industrial procedures (are treated as produced assets and included in research and development services (see BPM6 10.147-10.148). They were treated as non-produced assets and recorded in the capital account in the BPM5).

1.5.2. Primary income account

63. In the BPM6 the components of the primary income account are more detailed by making a distinction between employee compensation, investment income and other primary incomes, including taxes on production. The major changes include:

- The explicit consideration of rent and taxes on products and production ;
- Clarification of the employer-employee relationship in a way as to make a distinction between employee remuneration and payment for services (See BPM6 11.12).
- Dividends are recorded at the time shares go ex-dividend (meaning on the date they are excluded from the trading price of share or the date on which the acquisition of shares does not give right to dividend of the elapsed period) instead of the date they are payable as in the BPM5 (See BPM6 3.48). The ex-dividend date is usually fixed two days before the date of closure of registers. This helps to treat appropriately all previous stock exchange transactions so that the list of shareholders on the date of closure of registers corresponds to the current owners of shares.
- Interests are adjusted in a way as to obtain «pure interest » meaning after the deduction of the FISIM component, which is included in financial services (See BPM6 11.74 -75).
- The recording of FISIM on loans and deposit when the loans are provided by financial corporations (BPM6 4.64) and deposits entrusted to them (see BPM6 10.127). FISIM are considered as interest on loans and deposits under direct investments income, income from other investment and reserve assets but not portfolio investments. The BPM5 does not provide for the recording of FISIM.
- The separate classification of income on reserve assets while it was included in income on other investments in the BPM5. If it is not available for publication purposes, income on reserve assets can be included in the item “other investments/interest” (See BPM6 11.109)
- The charging of fees on securities and gold lending is clarified and fees are considered as interest if they accrue to the owner who lends these assets, with a counterpart entry in other accounts receivable/payable (see BPM6 5.73; 11.67-68). The BPM5 does not deal

explicitly with these fees. However, as in the BPM5, fees paid to custodians for lending related administrative services are recorded under financial services.

1.5.3. Secondary income account

64. The secondary income account show the contribution of operations between residents and nonresidents to the secondary distribution income account described in the National System of Accounts. The new designation helps to stress on the role of transfers in the process of income allocation and its impact on available income and for that matter on the balance of current transactions, in contrast to capital transfers. The major changes are as follows:

- The expression « personal transfers » replaces « remittances by migrant workers ». Besides, the concept of « personal transfers » is wider than that of “workers’ remittances” because it includes all transfers between individuals and not only those of migrant workers who are employed in new economies and considered as resident of these economies (see BPM6 12.47 – 12.51).
- A more detailed classification of the types of current transfers has been introduced, namely « general government transfers», « personal transfers » and « other current transfers».
- The demarcation between taxes and services is clarified. Professional fishing and hunting licenses etc., are no longer considered as taxes as in the BPM6 but as services, rents, taxes or acquisition of asset, depending on what is provided as counterpart. (cf. BPM6 10.179-180, 12.23).

1.5.4. Capital account

65. In the BPM6, the emphasis is no longer on the joint presentation of the capital and financial operations account. The major changes are as follows:

- Debits and credit for the acquisitions and disposal of non -produced non-financial assets are recorded separately and not on a net basis as was the case in the BPM5 (see BPM6 13.7 and 3.113).
- Unlike their treatment in the BPM5, emission permits and Internet domain names are considered as possible economic assets (BPM6 13.14 and 13.18).

- In the BPM6, Research and Development (R&D) results such as patents and patents are no longer considered as non-produced assets. Direct sale and purchase of these products are no longer charged to the capital account as was in the case in the BPM5 but are rather classified among produced assets, with the transactions recorded under services (R&D services for patents and copyrights).
- Assets of persons changing residence are removed from capital transfers and classified under IIP in respect of « other changes in volume » (see BPM6 13.30; 9.21-9.22 and 10.22 (b)).
- Transfers related to inheritances, successions and large gifts are treated as capital transfers (see BPM6 13.30) to ensure harmonization with the System of National Accounts.
- Contrary to the principles of the BPM5, insurance benefits can be part of capital transfer in exceptional cases when losses are due to disasters to ensure consistency with the SNA (see BPM6 13.24).

66. The sum of the balances of current and capital account transactions, in other words, the sum of all credits minus that of all debits of these accounts represent the financing deficit and surplus or deficit of the economy in relation to the rest of the world. In theory it is equal to the net balance of the financial account.

1.5.5. *Financial account :*

67. Financial operations are recorded in terms of net variations in financial assets and liabilities instead of credit and debit imputation. The functional breakdown is maintained but more detailed to include a separate heading for monitoring financial derivatives. In addition, the definition of debt instruments has been harmonized with that of the External Debt Statistics Manual. The major changes are presented as follows:

- As in the BPM5, the financial account data are presented on institutional sector basis. However, the Central Bank replaces the monetary authorities as an institutional subsector but the monetary authorities remain an essential concept in the definition of reserve assets (see BPM6 4.70 and 6.66). The other sectors are broken down into «Other financial companies» and «Non-financial companies, households and NPISH» ;

- The classification of financial assets and liabilities is now consistent with the SNA and the Monetary and Financial Statistics Manual, (2000) due to details presented and terminology used. In the standard components of the BPM5, instruments are grouped together and are not labeled in the same manner everywhere ;
- Financial assets and liabilities of entities changing place of residence (migrants) are not recorded in the balance of payment but included in «Other changes in volume» which feed into the International Investment Position (IIP) ;
- FDIs are presented on the basis of assets and liabilities and not in relation to the direction of capital flows as in the BPM5. In addition, to take account of the increased development of the free movement of capital, leading to long and often complex chains of ownership, new guidelines on the identification of these relations have been developed. These guidelines are based on the framework for direct investment relationships (FDIR) which provides for criteria that help to determine whether a cross border ownership results in a direct investment relationship. In the standard components, direct investments are classified based on the relationship between the investor and the entity receiving the investment (see BPM6 6.37 – 6.41) as indicated below :
 - Direct investors in direct investment enterprises ;
 - Direct investment in a direct investor (reverse investment) ;
 - And Affiliated enterprises.
- Consequently under the item “direct investor in direct investment enterprises” the reporting economy of the direct investor records assets of the direct investor and the reporting economy of direct investment enterprises records the liabilities (counterpart) of direct investment enterprises (whether it is an immediate or indirect relationship) (see BPM6 6.37 (a)).
- Under the item “direct investment enterprises in a direct investor” (reverse investment), the reporting economy of direct investment enterprises records assets of direct investment enterprises and the reporting economy of the direct investor records the liabilities of the direct investor (be it in an immediate or indirect relationship) (see BPM6 6.37 (b)).

- Under the item ‘Affiliated enterprises’ the reporting economy records assets and/or liabilities depending on the situation (see BPM6 6.17)
- The ownership of ordinary share no longer included in the operational definition of direct investments (see BPM6 6.12 and 6.19).
- In the BPM6, all debts between some types of affiliated financial corporations are excluded from direct investment contrary to the BPM5, where the so-called permanent debts are included in direct investments. Financial corporations concerned are Central Banks, deposit taking corporations other than central banks, investments funds and other financial intermediaries, except insurance corporations and pension funds (see BPM6 6.28).
- In the BPM6, the heading ‘Equities and mutual fund units’ replaces the heading ‘Equity capital and reinvested earnings’ in the BPM5, offsetting entry of the primary income account (see BPM6 8.15).
- The BPM6 uses in the financial account the terminology ‘Reinvestment of earnings’ in order to distinguish this item from the “Reinvested earnings” item.
- The headings ‘Bonds and other debt securities’ and ‘money market instruments’ in the BPM5 have been replaced by ‘long term debt securities’ and short term debt securities respectively (see BPM6 5.44 and 5.103 - 105).
- The BPM6 provides for supplementary breakdown of financial derivatives (see BPM6 5.95). Financial derivatives can be classified according to the type (options, fixed term contracts) or market risk category (foreign exchange, interest rate, equity, commodity credit, others).
- Items under ‘Other investments’ have been increased from four (4) to six (6). This change has resulted in the breakdown of the heading ‘Other assets and liabilities’ of the BPM6 into:
 - Other equity securities that are securities which are not included in direct investments and which are not in the form of securities (see BPM6 5.26 – 5.27); Subscriptions to the capital of international organizations are recorded under the item ‘other equity securities’;
 - Standardized insurance, pension and guarantee schemes ;
 - And other accounts receivable/payable.

- The heading “Trade credits and advances” replaces “Trade credit” in the BPM5 but the definition remains unchanged. This item does no longer cover exportation and re-importation of goods for processing (see BPM6 10.62 – 10.71).
- In the BMP6 and not the BPM5, unallocated accounts (and other precious metals) are classified under the item ‘currency and deposits’, with the exception of unallocated accounts held by monetary authorities for reserve purposes which are included in monetary gold (see BPM6 5.39);
- Clarifications were made on the concept of reserve assets leading to adjustments in their composition. This involves taking into account jointly managed assets, repurchase agreements, special funds, reserve related liabilities and regional monetary agreements;
- SDR allocations to IMF member countries are now recorded in the financial account in respect of liabilities. In the BPM5, they were not considered as a liability but were part of the international investment position.

Box 10: Implications of migration within the UEMOA zone

Following the IMF's adoption of the sixth edition of the Balance of Payments and International Investment Position Manual, BCEAO reviewed in 2012 its mechanism for the compilation of the 2011 external accounts. The review of the mechanism implies that changes have to be made to the data collection system (questionnaires, sampling etc.) and computer applications.

In addition to the taking into consideration changes introduced in the 6th edition of the IMF Balance of Payments and International Investment Position Manual, the review also aims at improving the data collection and analysis mechanism. The improvements mainly dwelt on: (a) geographical disaggregation, (b) data distribution per economic sector (c) Taking cognizance of data emanating from certain regional institutions such as the regional stock exchange (BRVM) and the Regional Public Savings and Financial Market Council (CREPMF), as well as transactions of sub regional institutions (BCEAO, BOAD, UEMOA commission etc.) with non-resident entities of the Union.

The review of the UEMOA member states' balance of payments compilation mechanism also aims at the improvement of the entire data collection and analysis system. Major changes made in this regard are as follows:

- More detailed sector classification: It ensures a sector analysis of the balance of payments components. For example, with the current system, it is impossible to disaggregate foreign investment outflows and inflows amongst the various sectors of the economy. The new questionnaires provide for declaration of the key sector of activity, in accordance with the nomenclature of the International Standard Industrial Classification (ISIC). With the new "BPT" computer application, it will be possible to edit data by branch of activity, beyond the classification per institutional sector ;
- Geographical disaggregation of data: In the old mechanism, only three geographical areas, namely France, UEMOA and other countries were listed on the balance of payments questionnaires and in the "BPT" computer application. Thus, apart from external trade, where details of geographical direction of trade flows were provided in customs statistics, the only generated detailed breakdown of external transactions with bilateral partners was that between France and UEMOA member countries. Such geographical distribution was deemed no longer appropriate in view of recent trends in external trade and foreign capital movements in UEMOA countries characterized by a steady increase in the presence of emerging countries from Asia, Latin America and also other African countries. It also hampers the computation of various bilateral balances of payments which are useful for the purposes of economic policy analyses and formulation. Following discussions held with various resources persons, it was generally projected that the adoption of such a recommendation could render the mechanism unwieldy especially with respect to questionnaires. Consequently, three geographical

zones were selected in order to address the abovementioned shortcomings, as was done in the case of external trade data, a parallel framework will be used to monitor the geographical breakdown of the key components of external trade namely, foreign direct investment, official development assistance and transfers by migrants. In any case, France has now been replaced by the Euro zone in due cognizance of the change of the FCFA currency anchor zone since the creation of the Euro in 1999 ;

- Framework for analyzing the inclusion of data from certain institutions like the Regional Stock Exchange (BRVM), the ECOWAS Bank for Investment and Development (EBID), the African Guarantee and Economic Cooperation Fund (FAGACE) in the data collection and compilation mechanism: the new data collection framework makes provision for trend analysis regarding collated transactions between these institutions and citizens of UEMOA. Moreover, as indicated above, questionnaires will also be sent from the BCEAO headquarters to sub regional institutions (which are resident in the union and equally resident in its member States) in order to monitor their transactions with entities not based in the union) for the purpose of generating data on the regional balance of payments;
- Monitoring of data on the assets and liabilities of the financial account: As regards data on assets and liabilities, the new mechanism provides for the simultaneous collection of beginning and end of period outstanding stocks as well as "other flows". Such information can be used to evaluate the overall beginning and end of period values of the International Investment Position and to analyze its variations due to transactions, fluctuations in prices of assets, exchange rates or reclassification. The net flows of various headings under the financial account of the balance payments are calculated by computing the difference between the end of period stock and the beginning of period stock as well as the deduction of "other flows" made up of revaluations of stocks and other variations in volume which are not considered in balance of payments calculations.

The design of the new mechanism completely reviews the survey's scope of coverage, tools for data collection and computer applications for data processing. In all, 90 data collection tools have been selected for the annual balance of payments survey as against 54 in the previous mechanism. These tools include questionnaires meant for entities based in member countries, trend analysis templates for capturing transactions between regional institutions and residents of member states as well as questionnaires addressed to UEMOA countries, for the collation of their transactions with entities not resident in the union.

The list of questionnaires administered to resident entities by National Directorates is now more detailed with further enumeration of certain categories of entities like "Commercial and Industrial Enterprises (CIE)", this is to ensure monitoring on sector of activity basis in line with the International Standard Industrial Classification

(ISIC). Based on this the number of questionnaires for surveys to be conducted by National Directorates now stands at 58 as against 43 previously, meaning 15 new ones have been developed

In addition to questionnaires administered locally to capture transactions between residents and non-residents, the mechanism makes provision for the generation of trend analysis statements which ensure that data is collected on transactions with sub regional institutions. In each of these cases, a specific tool is provided for the UEMOA country that hosts the headquarters of the institution concerned and another tool is designated for the other member countries.

In order to ensure a better coverage of these transactions, the guidelines of the review process proposed a scaling up of the mechanism to take into consideration data from certain regional institutions like the Regional Stock Exchange (BRVM), the ECOWAS Bank for Investment and Development (EBID) and the African Guarantee and Cooperation Fund (FAGACE) in the collection and compilation system. The number of trend analysis statements has thus risen from a previous figure of 11 to 23 in the new mechanism.

The framework for the generation of the regional balance of payments has been enhanced, with the extension of the scope of data collection to transactions between sub regional institutions and non-resident entities. This innovation is especially justified by the attention the 6th edition pays to the monitoring of regional groupings in line with the development of economic and monetary unions. It is also in line with the provisions of the new Regulation no.09/2010/CM/UEMOA of 1st October 2010, on external financial relations of UEMOA Member States which explicitly vests the responsibility for compiling the regional balance of payments in the BCEAO.

For such purposes, the new mechanism enjoins the BCEAO headquarters to forward questionnaires to sub regional institutions (resident in the Union but non-resident in member countries), in order to monitor their transactions with entities not resident in the Union for the purposes of generating data on the regional balance of payments. In all, 9 questionnaires were approved for sub regional institutions. As in the case of trend analysis statements, such questionnaires will be administered by National Directorates of Member Countries hosting the headquarters of the institutions in question and subsequently returned to the BCEAO headquarters.

A new computer application "BPT", dedicated to the processing of balance of payments and international investment position data, has been developed by the BCEAO in order to capture adjustments made to the scope of coverage and framework of data collection tools.

It is worth noting that BCEAO Member States could remain at this fairly high level of detail but the harmonization arrangement could initially remain at a more aggregated level in terms of questionnaires to be administered.

PART III: HARMONIZED FRAMEWORK FOR THE COMPILATION OF EXTERNAL ACCOUNTS WITHIN ECOWAS

68. Two approaches are used in ECOWAS region to compile balance of payment statistics: the production of an intra-annual balance of payments as is the case in Guinea and the production of annual balance of payments in UEMOA countries.

Box 11: Guinea Central Bank approach

Guinea external accounts are produced on a quarterly basis. These quarterly balances of payments are consolidated to provide the annual balance of payments within a maximum period of six months after the end of the year under review. Data are collected through quarterly surveys of major economic operators that have links with nonresidents, namely:

- Mining companies
- Commercial Banks
- The Central Bank
- Hotels
- Insurance companies
- Money Transfer Companies
- Telecommunication companies
- Non Mining Industrial Companies
- Travel Agencies
- Various State Bodies and Directorates
- Diplomatic Mission in Guinea.

Standard questionnaires are administered to all these economic operators. These questionnaires provide, for the quarter, a summary of flows describing international transactions which will feed directly into the corresponding balance of payment headings. The media for data collection are divided into two major parts: (1) the first one covers transactions relating to goods, incomes, current transfers and capital transfers and (2) the second one compiles the stocks of assets and liabilities which feeds into both the financial account and the International Investment Position.

Box 12: Tunisia Central Bank Approach

The Central Bank of Tunisia (CBT) compiles the country's balance of payments on monthly, quarterly and annual basis. The information used is mainly derived from data on financial settlements transmitted by banks. These sources are completed by data from specific surveys and information from other public agencies (Customs, National Statistics Institute, Ministry of Finance) in order to approximate actual settlements of transactions by taking into account settlements timelines and operations without payments. The use of this additional information is as a result of the gradual liberalization of external payments, making it less easy to monitor external transactions only through settlements.

All this information (purchases and sales of hard currencies in accounts, manual exchange and movements of foreign accounts in convertible dinars) is transmitted through an electronic data exchange system (DES). This system was set up at the end of 2006 to facilitate the exchange of data between the Central Bank and credit institutions as part of the establishment of the Central Information Office (accounting data, unpaid cheques, stopped cheques, credit to individuals, etc.).

It functions in a client-server mode with a user account for each bank which enables it to communicate information to the Central Bank and in return ask the central server for information on payment defaults and individuals' indebtedness.

Surveys are conducted at various time intervals (monthly, quarterly, and annually) to estimate some specific headings of the balance of payments which cannot be adequately monitored only through settlements:

Survey on grants, technical assistance, studies and training and other transfers without counterpart granted to Tunisia by foreign organizations

- Survey on transportation
- Survey on foreign direct investment (FDI)
- Survey on external debt of companies.

The other sources of information used for the compilation of balance of payments are linked, particularly to Central Bank operations, databases on external trade, customs and National Statistics Office (NSO) as well as the shared base of public debt.

69. The production of an intra-annual balance of payments of good quality contributes to a better monitoring of external trade, an improvement in external accounts projections and strengthens the monetary policy implementation framework. Besides, it forms part of some countries compliance with Special Data Dissemination Standards (SDDS) which recommends quarterly data on balance of payments.

70. However, in UEMOA countries, the experience in terms of balance of payments compilation has shown some limits. In fact, quarterly statements are increasingly based on transactions which involve shifting from settlements to real transactions by including operations without payment, time lags and adjustments from other sources of information which could more

Part III: Harmonized framework for the compilation of external accounts within ECOWAS

appropriate than settlements in respect of some balance of payments headings. However, the comparison between data obtained from settlements and those from annual surveys show serious gaps in the balance of payments items, indicating lapses in the economic code of payment statements.

71. This guide gives precedence to the compilation of balance of payments from a transaction perspective which is essentially based on data collected from survey forms submitted annually by various entities (enterprises, hotels, airlines, banks, ministries, foreign embassies etc.). The choice of this option is motivated by the constraints relating to the availability and/or quality of infra-annual statistics in ECOWAS member countries. Indeed, there are few companies that hold a quarterly accounting and the banking regulations are not only non-exhaustive but the economic nature of the underlying transactions is not always properly evaluated. It should however be noted that the longer-term goal would be to develop quarterly balance of payments. Both mechanisms could also coexist until the national statistical systems are able to produce quality inputs on an infra-annual basis.

72. The harmonization of balance of payments and international investment position statistics covers institutional arrangements, data sources, data collection and processing methods as well as the dissemination of data and the compilation of external account at the community level.

CHAPTER 1: INSTITUTIONAL ARRANGEMENT AND DATA SOURCES

1.1 Institutional and regulatory arrangement

73. The best institutional arrangement for the compilation of the balance of payments and international investment position remains the Central Bank in ECOWAS member countries.

74. A Regulation must be adopted to give Central Banks in Member States an explicit mandate conferring on them the responsibility to compile the balance of payments and international investment position at the national level and to WAMA the powers to produce the regional balance of payments. This regulation shall provide that, residents must report to BCEAO all transactions with the rest of the world or face sanctions. The regulation must provide for the establishment at the national level a balance of payments body to be in charge of the validation of external accounts.

75. The regulation must also provide for the organization of feedback sessions after the validation of results to sensitize the private sector and publicize external accounts validated by the competent body.

76. The regulation must finally provide for a coordinating body at the regional level, involving ECOWAS, WAMA, WAMI and Central Banks. This body will be responsible for the validation of the draft regional balance of payment compiled by WAMA.

77. At the national level, the Committee in charge of the validation of external accounts must be made up of representatives from the Central Bank, National Statistics Office, National Treasury, External Finances Directorate, External Debt Directorate, Customs Service, investment and exports promotion agencies as well as Ministries of Trade, Mines and Post and Telecommunication.

78. The Committee shall validate and publish periodically statistics on the balance of payments and international investment position. The publication of external accounts falls under the purview of the Central Bank and the publication of the regional balance of payment is the responsibility of WAMA.

1.2 Data sources and collection methods

1.2.1. Overview

79. Selecting the most appropriate data source is a process which is far from simple. Many factors influence this choice, including compatibility of the source with balance of payments concepts, period during which the data is provided, frequency of their availability, quality of data coverage, the burden of communicating data on the respondent and the power the law confers on the Statistician etc.

80. The main data sources are the International Merchandise Trade Statistics (customs data) and business surveys. Other data sources are reports of the various administrations, including the National statistics Office, National Debt Department, Ministry of Tourism, Ministry of Trade, banks and international organizations and specific surveys regarding balance of payments.

81. Customs data are the primary source of information on international merchandise trade. All imported and exported goods must be declared to customs and importers or exporters must provide information on the destination and value of the goods, origin and port of clearance as well as the mode of transport.

82. Other data sources for general merchandise include international transactions reporting systems, other administrative data, results of surveys of traders, etc. Adjustments to source data may be needed to account for their coverage, timing for recording, valuation and classification that do not meet the guidelines of the Balance of Payments Manual.

83. The survey data cover the main economic operators having external relations, such as companies, banks, various government bodies, international institutions, etc. Due to the impossibility of conducting a comprehensive survey, sampling is performed based on the existence of external relations and size of the company. In some countries, the survey may cover all the companies due to the weakness of the economic fabric. The initial sample, recorded in a computerized register, is updated on a regular basis by consulting the telephone directory, Central Balance Sheet Data Office, publications of the notarial acts on the existence of companies, directories of NSOs and Chambers of Commerce or any other data base.

84. Business surveys cover both external assets and transactions (financial or others) as well and other changes in assets and related revenue flows. It is more effective to collect information

as part of a single survey, a solution that ensures in general better consistency between the balance of Payments data and those of IIP rather than conducting separate surveys for the flow and stocks data.

85. Other data sources (excluding survey) are used in the compilation of Balance of Payments and IIP. These include internal administrative sources, bank statements, international banking statistics, etc.

86. Issuers of payment cards (Visa, Eurocard, American Express) do declare or must declare cash withdrawals and payments made for the purchase of services via payment card by nonresidents in the country or by residents abroad, (excluding fees and commissions). These statements are detailed by country, card type (personal or business) and by type of transactions (ATM withdrawals, internet payments, other payments). They contribute together with other sources to the estimation travel services.

87. Data from the public sector (government and monetary authorities) gather the information available in the detailed accounting records of the monetary authorities and all levels of government. These data may supplement other data sources or be used to validate data obtained from other sources. The balance of payments data on services transactions can also be obtained through the administrative functions of government. Regarding services statistics, the most common of these data are licenses residents may need to export or import services and records of education and health services provided to or received by nonresidents.

88. Information published by international organizations such as the Bank for International Settlements (BIS)² which are used, in particular, to estimate the deposits abroad by nonresident banks and loans from international banks and the United Nations Development Program (UNDP), provide information on the movement of public and private capital as well as non-repayable assistance.

89. Information obtained from partner countries can serve as data sources when it is not possible to collect them directly in the country; they are also useful for validating other collection and estimation methods. Data obtained from international organizations are

² These data were published in the Quarterly Report of the BIS and can be consulted on the BIS site (www.bis.org)

particularly useful to the countries which receive aid for the compilation of statistics on technical assistance.

90. Few household surveys are conducted purposely to compile the balance of payments. It is however possible to make use of household surveys already conducted to obtain additional information in order to compile the balance of payments. The most common among the existing ones are periodic or on-going surveys that are carried out to collect information on travel expenses or transfers received from abroad.

91. Statisticians must consider many factors when choosing one or several methods for estimating the different components of the services, including: legislation authorizing data collection, already existing data, available resources, the needs of users and the relevance for the country to use a particular data collection method. Information on some types of transactions can be obtained from more than one source. In which case, it may be useful to verify data by cross-checking.

1.2.2. International Merchandise Trade Statistics

92. In the ECOWAS member states, the process of harmonization of international trade statistics has been initiated since 1986. Indeed, Decision³ C/DEC 3/6/86 of 30 June, 1986 « laying down rules for the compilation of external trade statistics of ECOWAS Member States », aims to harmonize the automated processing of customs data and external trade statistics of member states. It facilitates the « production of homogeneous, fast and reliable community statistics, within the context of automated processing of customs data and external trade statistics of the ECOWAS member states ».

93. International Merchandise Trade Statistics (IMTS) are the main data source for general merchandise captured in the goods and services account. The international standards for merchandise trade statistics are set out in a publication titled « United Nations International Merchandise Trade Statistics: Concepts and Definitions ».

94. Customs data are the main data source for international merchandise trade. All imported or exported goods must be declared to customs and the importer or exporter must provide information on the destination and value of goods, their origin and port of clearance as well as

³ Decision C/DEC/12/01/06 amending Decision C/DEC/ 3/6/86 deals with (i) concepts and definitions, (ii) collection of customs data and compilation of external trade statistics as well as the (iii) statistical reports to be produced

the mode of transport. All the information required by the customs administration is included and codified in the customs declaration that must be duly completed and submitted by the operators in order for their transaction to be processed

95. The customs administrations of ECOWAS have opted for paperless customs clearance. This option allows the sending and electronic processing of customs declarations for both simplified and detailed declarations. The aim is to accelerate the clearance process and secure customs revenue by better identifying the tax base by applying appropriate rates 1.

In all ECOWAS member states, customs data are reprocessed by the National Statistics Offices and published within a reasonable time, usually on a monthly basis.

1.2.3. Surveys of businesses and other units

96. Business surveys are used to collect information in aggregate form on transactions between resident and nonresident companies. These surveys can cover all businesses or a representative sample.

Box 13 : Sampling

Sampling is an important but delicate phase when conducting a survey. To accurately capture the behavior of individuals surveyed, it is necessary to have a good sampling frame (as exhaustive as possible) and a well-chosen sample.

1. Construction of the sampling frame

Sampling frame is a file containing the total population studied in a quantitative survey within which individuals are selected at random and interviewed (sample). It must be as exhaustive as possible. In our countries, there is usually a database often managed by the National statistics Office (CUCI in Senegal), comprising all companies established in the economic territory. This database includes classification codes by activity which facilitates the stratification of entities. These databases usually constitute the most complete source to form a sampling frame for a business survey. However, some companies may not be included in this database and the latter may contain productive entities to be excluded for the following reasons: (i) bankruptcy; (ii) change of name; (iii) merger-acquisition.

Building a sampling frame for a business survey requires the matching of the data of the « National Statistics Office» with the tax return files of companies, those of the social security or any other records on the companies.

2. Sample selection

A sample is said to be representative when it has the same characteristics as the population to be studied. This representation should be made especially on the characteristics that can influence the responses. When there is no representativeness, the results obtained on the sample cannot be generalized to the population studied.

For business surveys, there are always differences depending on a variable of interest (company size, turnover, etc.). For example, in terms of size, a security company certainly has more employees than an insurance company on the average. On the other hand, in terms of turnover realized, a financial institution has more than a bakery on the average. In order to respect the behavior of individuals in the sample to be selected, it is necessary to stratify production depending on their activity before making the random selection of individual.

The production units may be divided into large groups within which the individuals have similar behavior with respect to turnover realized (variable of interest. For example:

- Stratum 1: Industry;
- Stratum 2: Construction;
- Stratum 3: Trade;
- Stratum 4: Transport;
- Stratum 5: banks and insurance;
- Stratum 6: Hotels and restaurants;
- Stratum 7: Real estate services;
- Stratum 8: other services.

Within each stratum, ranking companies in descending order according to turnover, top companies representing 80% or 90% of the total turnover in the stratum may be selected.

97. The leading companies in the non-financial sector of the country have to respond to a questionnaire concerning their industry. This questionnaire provides a summary of the calendar year concerned:

- Flows describing the transactions made during the year under review which will be recorded directly under the corresponding headings of the balance of payments;
- The headings for opening and closing stocks and other flows will be placed directly under the International Investment Position. They also make it possible to deduce the corresponding headings of the financial account of the balance of payments, in comparison with beginning and end of period assets with the deduction of other flows (variation in assets).

98. Some private entities are subject to a special survey. They are grouped into categories for which appropriate questionnaires are written. These include the public administrations, embassies, banks, insurance companies, hospital and clinics, airline companies, real estate companies, travel agencies, notaries, etc.

99. Business registers kept by the National Statistics Offices are the main sources for the compilation of databases to be used in sample selection. Several sources are available for the update of databases. There are administrative sources including information held by the authorities responsible for the monitoring of foreign investment, registration of exchange control systems and records, files or lists of the tax administration⁴ newspapers and magazines, etc. Newspapers and magazines are useful sources of information on potential reporting entities. A large part of significant transactions are reported in the media and this information may be used not only to upgrade the database but also to check the data provided as part of the survey. The use of the traditional print media may be supplemented with the information obtained electronically from the news agencies and businesses through the internet. Databases and reports available to the public can provide a wide range of information, including records of the Stock Market (the Stock Market may also provide useful additional information), publications of international credit rating agencies, reports or market research services of accounting firms or brokerage firms. Professional associations may be a useful source of information. They provide lists of members, often with indications on their financial capacity. In the financial sector, in particular, operators may be frequent users of the official statistics and therefore willing, in their

⁴The corporate tax records may be an important source of information for the compilation of a database in some countries. However, this information can mainly be applied to companies with employees. And conducting a random survey from such a wide range of statistics could be ineffective in terms of the administrative burden and the use of public resources because of the large number of negative responses due to organizations without international investment. It is also difficult to ensure the quality of the aggregates of direct investments from such records.

own interest, to encourage the provision of accurate data to assist agencies responsible for statistical data collection.

100. Business surveys are used to collect a lot of information on imports, exports, merchanting, freight and insurance, travel, variety of other services, securities trading, etc.

101. Surveys of foreign embassies and international institutions are also used to access the expenditures made by these entities on their own account and other transactions between these entities and the country.

102. Non- survey data sources include administrative sources and websites to be used for items like trade, tourism, workers' remittances, debt, official development assistance, portfolio investments etc.

1.2.4. Surveys on unregistered external trade

103. Significant quantities of goods are traded through official and unofficial channels in the ECOWAS countries due to higher proportion of the informal sector and the Long stretch of borders that make it difficult to control all transactions. Notwithstanding, progress made in the measurement of these flows through various approaches developed by both the central banks and the national departments, improvement in the quality of data on informal trade is one of the priorities in strengthening the mechanism for the compilation of external accounts in the ECOWAS countries.

104. To improve the quality of the external trade statistics, the ECOWAS Commission should provide Member states with a mechanism for additional surveys on unregistered external trade. It is a question of conducting an exhaustive ECOWAS survey at regular time intervals to be determined (every five years) on unrecorded external trade. The main objective of the survey is to assess this trade at the customs level for its inclusion in economic statistics. The survey would be carried out in several stages. The extrapolations of the results of the survey will be used to assess unregistered external trade (imports, exports, re-exports and goods in transit). Regarding the methodological issues, ECOWAS could learn from the experiences of Benin and Nigeria and the work of the UEMOA Commission as well.

Box 14: Methodology of the pilot survey on unregistered trade flows conducted in 2010 by the UEMOA Commission in Senegal

The UEMOA Commission wants to provide members states with a mechanism for additional surveys on unregistered trade. The first stage of the operation was a pilot survey at the borders of each member state.

In Senegal, the survey targeted the regions of Tambacounda, Kolda, and Ziguinchor, sharing borders with Mali, Guinea and Guinea Bissau. The sampling frame consisted of all the formal and informal corridors identified at the borders with Mali and Guinea Bissau. The formal corridors are those with customs post.

The additional information used to select the sample includes the significant flow of goods and the level of security in each corridor.

The collection operation was preceded by a major awareness campaign through community radio stations and national languages. These media channels greatly contributed to a better collaboration between operators.

The survey was coordinated by the National Agency of Statistics and Demography (ANSD) but the steering committee was expanded to include the Customs, Department of External trade, Department of Horticulture and the Central Bank.

The questionnaire targeted mainly the followings variables:

- Geographical identification (country, region, department);
- Persons surveyed (trader, carrier, freight forwarder, farmer, craftsman, others);
- Name of company,
- Legal form of company (Inc, LLC, sole proprietorship, etc);
- Nationality of company (ECOWAS countries, others);
- Country of residence of the company (ECOWAS countries, others);
- Mode of transport (road, sea, rail, others);
- Means of transport (truck, other vehicle, cycle and motorcycle, boat, train, others);
- Nationality of means of transport (ECOWAS countries, others);
- Nature of flow (import, export, transit, others);
- Number of goods/articles (quantity, net weight, value, country of origin, country of 1st destination, country of origin, final destination);
- Frequency of transactions (daily, weekly, monthly, quarterly, half-yearly, yearly);
- Number of transactions per period;
- Main challenges encountered (supply difficulties, administrative delays, administrative red tape, others);
- Reasons for exporting and/or importing (cheaper, proximity to the border, others)

105. The methodology to be developed in the ECOWAS region could also draw on international practices for estimating uncontrolled trade: the Partner-Country Data Comparison Method and the Delphi Method could serve as reference.

106. In practical terms, the **Partner-Country Data Comparison Method** involves the comparison of data on imports and exports of international trade partners of a given country. Using the external trade statistics, the exports of a country should correspond to the imports of the partner country and vice versa. An observed difference would imply the existence of informal trade between the two countries. For greater efficiency of the method, it is necessary for the external trade statistics to be well-documented and the definitions of the heading of the balance of payments must be the same in the two partner countries. Furthermore, recording differences between imports and exports as well as prices (CIF and FOB) and recording timeline can induce biases in terms of mirror statistics.

107. The second approach « **Delphi Method** » is part of the group of methods to estimate informal trade, based on surveys conducted on business professionals or informal markets. This is a survey relating to the collection and processing of the opinions of a group of well-informed individuals interviewed as part of the survey on a topic in their field of expertise. It is based on iterative repetition of a questionnaire sent professional in the field studied. At each iteration, the summary of responses is sent to the respondents to review or re-examine their previous answers. This is done to ensure more coherent responses. The data obtained are then extrapolated to obtain an estimate of uncontrolled trade. The Delphi Method was used to estimate the value and characteristics of informal trade between India, Nepal and Sri Lanka. The surveys were conducted between May and October 2001 in Indian territory, September and December 2001 in Sri Lanka and May and June 2001 in Nepal, with hundred respondents on several of markets affected by the existence of informal trade. This method is expensive due to the great expenses incurred to conduct the surveys in the various partner countries and the long iterative process.

108. Ultimately, for the estimation of unrecorded trade between two partners, the “**Partner Country data comparison method**” could be recommended to complement the sub regional survey. The sub regional committee in charge of the intra-community trade should coordinate these activities.

1.2.5. Surveys of remittances from migrants

109. The purpose of these surveys is to better identify the flow of remittances from migrants to ensure their inclusion in the balance of payments through the estimation of the amounts from

migrants via formal and informal channels and the allocation of these resources according to the main economic reasons.

110. The surveys are expected to be carried out each year among money transfer companies (banks, post offices and fast money transfer companies). The data collected are completed by the statistics on foreign banknotes recorded through the manual exchange operations. However, with regard to the limitations of this approach in terms of coverage of the flows, it is desirable that household surveys be conducted at least every five years (5 years) in the community in order to have a good basis for the estimation of flows through the informal channels.

111. In terms of methodology, the geographical areas to be surveyed which are located both rural and urban areas must be identified based on the data on migrant flows, or receipts of transfers recorded by the various operators (banks, post offices and fast money transfer companies). The sample of households to be surveyed will be formed from the INS databases.

1.2.6. Surveys on private capital flows

112. Development Finance International (DFI), a non-governmental organization based in London through its capacity building program in the analysis of foreign private capital (PRC/CPE), has enabled many African and Latin American countries to carry out exhaustive surveys on private capital flows (FDI, portfolio investment and debt) to and from these countries during the last decade.

Box 15: The PRC/CPE survey in Senegal

In Senegal, the survey covered a sample of 532 companies distributed among 15 interviewers directed by 3 supervisors. A national working group was established to coordinate all the operations. It was made up of representatives of the following institutions: the Currency and Credit Department, Debt and Investment Department, Private Sector Support Department, National Directorate of the BCEAO, Investment Promotion and Major Projects Agency, National Statistics and Demography Agency, Department of Forecasting and Economic Studies and Representative Institutions in the Private Sector (Chamber of Commerce, Industry and Agriculture of Dakar, National Council of Employers, National Confederation of Enterprises of Senegal). BCEAO served as the secretariat. The total budget was about thirty thousand (30,000) US dollars.

The main highlights of the report are as follows:

- As a percentage of GDP, FDI stocks rose from 7.7% in 2006 to 9.6% in 2009.
- Increase in FDI is associated with rising direct investment and intra-group loans. However, loans granted by the affiliated companies are characterized by some volatility since they are mainly short term. Moreover, compared to support negotiated outside the group, these advances have the advantage of being less expensive although in some cases they may be relatively more expensive than the assistance negotiated outside the group. In this regard, the intra-company loans may be used as a means to repatriate resources to the affiliated companies (parent companies or subsidiaries).
- Investments flows are mainly fed by re-invested earnings. Thus, the most profitable sectors usually receive more FDI. These investments come mainly from geographical areas where trade is most intense. From this point of view, the degree of openness of the country to external trade could be an asset for the attraction of FDI.
- Portfolio investments were relatively low (1.2% of GDP) but were a significant source of funding for companies in terms of flows. Indeed, they accounted for 39.2% of flow of foreign investments in 2009 against 29.3% in 2007. However, their distribution among the various sectors of activity was highly disparate compared to that of direct investments which are more widely distributed in all sectors of the economy.
- The share of borrowing (including intra-group loans) in total liabilities was quite high. Thus, loans represented 58.8% of foreign private capital and more than 97% of flows. In this regard, the debt ratio to equity was estimated at 1.3. Significant levels of exposure may be a source of vulnerability to shocks on the international market. However, the debt/equity ratio varies considerably depending on the sectors of activity. It was 0.3 for the hotel sub-sector, 0.45 for the banking sector, 1.7 for the trade sector and 20.3 for the energy sub-sector.
- In connection with the high level of exposure, long term borrowing should be preferred to short term loans due to their stability. However, cost of borrowing, usually lower for short term borrowing, play an essential

role in the viability of exposed sectors over the long term. The apparent average cost of short term borrowing of all the sectors put together is 0.1%. It is therefore higher in the banking sector with a rate of 1.5%. The apparent average interest rate of long term borrowing is 4.8% for the entire economy. Nevertheless, it varies from 0.3% for the trade sector to 10.4% for the manufacturing industry and 4.2% for the energy sector.

- Regarding maturity, it is 37.2% for long term loans against 62.8% for short term borrowing. The construction, mining and energy sub-sectors are the most vulnerable in the short term.

- The private sector in Senegal also holds foreign assets in the form of investments (direct and portfolio), trade and financial credits but also deposits in financial institutions and other companies residing abroad. In this regard, 9.6% of domestic companies hold equity securities in foreign companies and 18.1% of them have foreign deposits or grant loans to individuals or legal entities abroad. However, these assets are mainly short term.

113. ECOWAS could draw from this experience which has been developed in most countries in the sub region and include a survey of this scope in its program every five (5) years in all Member States. This source may be used to create a solid database of foreign private capital flows.

114. However, following UEMOA countries' example, it is advisable to develop an additional light questionnaire every year to be added to that of the balance of payments questionnaire designed to collect data on foreign direct investment broken down to « own funds » and «debt instruments» per partner countries and per beneficiary sector.

1.2.7. International Transactions Reporting System (ITRS)

115. An ITRS is a collection system meant to provide statisticians who compile the Balance of Payments with data on international payments made by the banks in the country on behalf of their clients. This indirect reporting is often completed by a direct reporting of transactions made outside the domestic banking system or transactions for which there are only net payments such as those done in clearing or net registration systems. The introduction of the ITRS has contributed to a significant improvement in data on services.

116. An ITRS helps to provide timely and comprehensive balance of payments statistics using a relatively small number of respondents. But, it somehow differs from the recommendation given in BPM6 that transactions should be measured when the service is provided and not when payment takes place (although the two periods usually correspondent in the case of services). In

addition, the reporting entity may have difficulty determining the actual type of service provided which sometimes distorts the posting of the operation.

117. The ITRS is particularly recommended for the development of infra-annual accounts. But it should be complemented by a system of "direct reporting" by the "major players", that is, the leading companies which engage in international transactions.

The surveys proposed on a five-year basis (informal trade, remittances from immigrants, private capital flows) would be financed mainly by ECOWAS and the Central Banks. They would be carried out with the support of INS.

SUMMARY OF MAIN DATA SOURCES

Title	Description
International Merchandise Trade Statistics (IMTS)	These data are compiled from forms submitted by exporters, importers or their agents to the customs service. The customs data are then transmitted to the National Statistical Institutes (NSIs) that reprocess and publish them. These data are usually available one month after the reference period.
International Transactions Reporting System (ITRS)	Statistics are compiled from forms submitted to banking institutions (FI) established in the country. This system helps to record individually cash transactions as well as non-cash settlement of transactions and stocks positions. When using these data, there is the need to take account of the requirements for the regulation of foreign exchange (debit threshold...).
Business surveys (BS)	Business surveys enable the collection of data on business activities relating to the balance of payments from companies. Unlike ITRS, business surveys are used to collect comprehensive data on business activities, and not data on individual transactions.
Collection of data from individuals and households	This source provides information like statistics on migrations or travels and money transfers received from abroad.
NOC official sources.	Official data sources (government sector and monetary authorities) deal with transactions performed on their own account as well as stocks of external assets and liabilities.
Partner country and international organizations	This source is either a foreign government or an international organization.

CHAPTER 2: COMPILATION OF EXTERNAL ACCOUNTS

118. The harmonization of methods of preparing external accounts is facilitated by the adoption of a number of accounting and statistical frameworks, including the 6th edition of the Balance of Payments Manual by all countries and Decision C/DEC/12/01/06 revising Decision C/DEC/ 3/6/86 on regulation laying down the procedures for the development of external trade statistics of ECOWAS member states. The use of the same computer application would help harmonize easily the various types of processing.

2.1. Data recording and processing

119. When questionnaires are received, a critical review helps to detect the gross and frequent errors presented below before conducting automatic controls through the computer application. These includes: (i) amounts declared in units or in millions; (ii) headings provided for amount without any link with the respondent's activity; (iii) a distribution of amounts based on geographical origin etc. For countries which have them, the computer application performs some automatic checks as well when entering or modifying certain types of questionnaires. These checks apply to individual amounts, accounting balances of questionnaires and plausibility checks (checking of headings with logical link between them).

120. The transactions compiled are recorded using the double entry method: the flows reported by economic agents through questionnaires have as their counterpart the variation of the external position of the various resident institutional sectors captured from the same questionnaires and especially the status of monetary institutions. All headings are pre-codified to ensure accurate allocation in the balance of payments before the officer responsible for the collection of records examines the data assignment.

2.1.1. Treatment of low response rate.

121. If the response rate is low, the first approach would be to compare the companies which reported their data with those that did not - if the firms that reported data are more numerous, larger and more likely to be actively engaged in international transactions than those that did not report. It is then necessary to estimate the others by using, for example, other similar companies,

(same size, same type of transactions, etc.). If it is the opposite, it is preferable to carry out new surveys and field visits especially among the large companies.

2.1.2. Processing of International Merchandise Trade Statistics (IMTS)

122. Statistics on international trade in goods trade are captured in computer systems (monthly) through ASYCUDA (software developed by UNCTAD for the management of customs procedures) or EUROTRACE (designed by Eurostat) or GAINDE (an application developed and used by Senegal).

123. Switching from special trade to general trade is done by adding the balance of warehouse movements. It is the general trade that is recorded in the balance of payments for the compilation of the « Goods » account.

$$\textit{Special trade} \pm \textit{Warehouse movements} = \textit{General trade}$$

124. The two sources of information on major traded products are the external trade statistics and survey on major products. Official data published in the listings of external trade are subject to various adjustments based on the data collected from economic operators. The adjustments focus on scope, timing and value.

➤ Coverage Adjustment

125. Data from specific surveys are used to correct some distortions due to the presence of nonresidents on the territory and that of residents abroad (eg: deduction of imports of embassies). Besides, under this item there is an estimation of cross border trade, taking into account illegal trade estimated on the basis of information provided by the customs services. Finally, it is necessary to include goods lost or destroyed after transfer of ownership but before crossing the border and the goods acquired from other economies to be processed abroad under « Goods » by subtracting the value of goods imported for construction projects by nonresident companies, personal effects of migrants, goods to be repaired, goods traded as part of trading and non-monetary gold. Unlike the previous edition, which classifies them under goods purchased in ports, the BPM6 maintains supplies to ships and aircraft under general goods.

In the ECOWAS region, the balance of payments statistician is often required to estimate cross-border trade to complete the customs data. Indeed, as travelers and traders move not to buy

goods for their own use (recorded if applicable under travel) but to carry on business and make profit, goods bought and sold are recorded under general goods.

126. In the UEMOA countries which share the same currency, a methodology used to estimate uncontrolled trade data at the intra-community level is based on the statistics on interbank payments and foreign banknotes which are monetary counterparts of actual intra-community transactions. Foreign banknotes and financial transfers (intra-UEMOA arrangements and intra-UEMOA bank settlements) are assumed to be essentially the counterpart of (i) tourism expenditure ; (ii) repatriation of savings on workers' salaries; (iii) amounts owned by other travelers (business people, students, etc.) ; (iv) expenditures on many other services ; (v) official imports and exports; and (vi) uncontrolled imports and exports.

127. This methodology is not appropriate to estimate informal trade with neighboring non UEMOA states. It does not capture the significant trade flows between UEMOA countries and the other ECOWAS countries such as Nigeria and Ghana.

The balance of payments compilers in the region must use the results of the surveys to be initiated by ECOWAS on cross-border trade.

128. Results of surveys to be conducted every five years under the auspices of ECOWAS would significantly improve the estimation of unrecorded trade. Each year, the central banks, in conjunction with the customs services should conduct a light survey based on the methodology to be developed by ECOWAS in order to estimate data on unrecorded trade transactions to be included in the balance of payments.

➤ *Timing adjustments*

129. They are based on the fact that the customs statistics cover customs declarations for the year while balance of payments must retain the transactions actually recorded by companies during the year, date of each transaction and that of transfer of ownership of goods between exporter and importer. In practical terms, timing adjustments helps to correct the impact of discrepancies in volumes due to time lag between des registration dates of some transactions by the customs services and operators respectively.

➤ *Value adjustment*

130. A valuation problem arises in some cases mainly due to the use of specific mercerial values in customs statistics since such values may differ from those obtained by applying the market price which must be maintained to value goods in the balance of payments. .In practical terms, the market price for each product is obtained by from the average of prices declared by the operators. The difference between the market price and prices of the customs statistics, applied to the quantities declared by customs for each product concerned, is used to obtain the amount of the adjustment to be made on the customs values.

➤ *Other adjustments*

131. The adjustments due to differences in classifications relate to the reclassification of certain transactions included in the goods under IMTS although they do not appear under goods in the BOP. Goods to be excluded because they are classified elsewhere are: (i) merchanting classified separately under goods; (ii) non-monetary gold, in bullions or other forms, recorded separately under goods; goods included in travel. Freight and insurance costs are also deducted from imports (CIF) and reclassified under services.

132. Freight and insurance costs covered by the balance des services are assessed annually on the basis of the responses in the questionnaires as well as the customs statistics which are presented in CIF and FOB in some countries. Freight and insurance rates vary depending on the nature of the goods imported, means of transport used and the geographical position of the country. The rates used to calculate freight and insurance vary from one country to the other within ECOWAS. The highest percentages are those applied to imports of landlocked countries due to additional costs associated with transit goods transactions in other countries. A harmonized methodology for the estimation of freight rate in the UEMOA countries was adopted in the UEMOA zone in September 2012 (See appendix 3). It must be extended to the rest of ECOWAS countries.

Box 16 : Major coverage adjustments for the valuation of general merchandise

Transactions on goods	Observations
Goods purchased in ports and airports by carriers	To be included
Goods entering the economic territory or leaving it outside the formal channel (with transfer of ownership)	To be included
Goods lost or destroyed after transfer of ownership before crossing the border	To be included
Goods acquired from other economies for processing abroad	
Goods sold abroad after processing in other economies	To be included
Goods in customs warehouses or other areas (with transfer of ownership)	To be included
Personal effects of migrants	To be deducted
Goods shipped to embassies, military bases, etc. by the authorities of the country of origin or vice versa	To be deducted
Goods imported for construction projects by nonresident companies	To be deducted
Goods to be repaired or stored without transfer of ownership	To be deducted
Goods sent abroad for processing or returned after processing without transfer of ownership	To be deducted
Goods returned (case of cancellation of transfer of ownership)	To be deducted
Samples with no commercial value (common practice among mining companies, particularly at the exploration phase)	To be deducted
Net exports of goods under merchanting	To be deducted
Non-monetary gold	To be deducted

2.2. Compilation of the balance of payments

133. The balance of payments data are presented according to the following standards components:

- Current account;
- Capital account;
- Financial account;
- International Investment Position;

Additional information required on certain items

2.2.1. Current account

The current account includes the goods and services account, primary income account and the secondary income account.

2.2.1.1. Goods and services account

The goods and services account is a summary of transactions on components which are outputs of production activities. Production is an activity in which a company uses inputs (intermediate

consumption, labor, produced or non-produced assets) and transforms them into outputs which may be supplied to other units.

2.2.1.1.1. Goods

134. Goods are physical assets produced on which ownership rights may be established and whose economic ownership may be transferred from one institutional unit to the other through transactions. They may be used to meet the needs or demands of households or communities or produce other goods or services. They are classified into 3 distinct categories:

- General merchandise;
- Merchanting;
- Non-monetary gold.

135. The item « general merchandise» is filled from adjusted external trade statistics. Adjustments on the major products exported and imported are made on the basis of survey reports on the major products traded (See Processing of International Trade Statistics, &102-105).

136. The purchases or sales of goods under merchanting, considered as a service in the BPM5 are classified as goods in BPM6. The acquisition of goods by the trader is recorded under goods as negative export in the economy of the trader. Sales are recorded as goods sold under merchanting as positive export of the trader.

Box 17 : Merchancing

Example 1: Merchancing without changing the condition of the goods

A resident economy A purchases books from a resident of economy B at UA 100. The resident of economy A sends them to a resident of economy C, without passing through economy A, for packaging by a resident of economy C, against payment of 5 UA to be paid by the resident of economy A. The books are then sold by the resident of economy A to a resident of economy D for 150 UA.

Since the condition of the books did not change, the merchancing treatment applies. Entries to be included in the goods and services account of economy A are as follows:

Goods under merchancing (with economy B)	: -100 UA
Goods under merchancing (with economy D)	: 150 UA
Exports of goods as part of merchancing	: 50 UA
Manufacturing services on physical inputs owned by others (economy C): 5 UA	

(The counterpart entries for economies B and D should be recorded under exports and imports of general merchandise respectively as goods under merchancing because the latter item is used only for the economy of the merchant.

Example 2: Merchancing with changes in the state of the goods

A resident of economy A purchases oil from a resident of economy B at 1000 UA. The oil is sent to economy C, without passing through economy A, to be refined by a resident of economy C, against a payment of 100 UA. The oil, property of resident of economy A, is then sold to a resident of economy D at 1500 UA.

Since the condition of the property changed, processing involving transformation services applies. Entries to be included in the goods and services account of economy A are as follows:

Goods under merchancing (with economy B)	: 1000 UC
Goods under merchancing (with economy D)	: 1500 UC
Manufacturing services on physical inputs owned by others : 100 UC	

Economy B records exports of goods to economy A (1000 UC), economy C accounts only for the export of manufacturing services to economy A (and not exports or imports of goods) and, economy D records imports of goods from economy A (and not imports of goods from economy C).

In both cases, economy C may account for the value of goods received from abroad and that of goods sent abroad as additional items.

137. Transactions on gold are recorded in the listings of external trade in the same way as other goods. As part of the valuation of general goods, transactions on gold are deducted and recorded under « non-monetary gold ».

➤ ***Recording of transactions***

138. Exports and imports of goods are recorded at their market value at the point of uniform valuation. This point is the customs border of the original exporting economy, that is, the goods are valued free on board (FOB).

139. This principle has two major consequences:

- Transportation from the place of production to the place of export is borne by the exporter and included in the price of the goods;
- Transportation beyond the border of the exporting country, at the expense of the importer, is charged to transportation under the heading freight.

140. Goods such as (bunker) fuels, foodstuffs, materials and supplies, purchased by nonresident carriers (resp. residents) in the ports from residents (i.e. nonresidents) are included in the exports (i.e. imports) of general merchandise instead of being classified as a separate item. On the other hand, goods purchased by ship crew, drivers, etc. for their own use are included in travels. Fish and other sea foods caught by vessels operated by residents and sold abroad directly must be included in the general merchandise.

➤ ***Re-exports***

141. Where possible, re-exports must be classified separately as a supplementary item, especially in economies where they represent a significant share of exports. Re-exports are foreign goods (produced in other economies and previously imported) which are exported without further processing compared to the condition in which they were when they were previously imported.

Box 18: The weight of re-export trade in the economy of Benin⁵

Estimates of the weight of re-exports in the economy of Benin on the basis of cross-checking of official data and field surveys reveal the importance of this phenomenon in Benin.

The study has shown that rice in imports in Benin in 1995 stood at about 160 000 tons for a local consumption of about 60 000 tons, putting the quantity re-exported to Nigeria at 100 000 tons. The sequence of rice price was as follows (in CFAF per kilo) : CIF price in Cotonou (17.5) price after clearance (212), wholesale price in Cotonou (260) and selling price in Lagos converted at a parallel exchange rate (310). This therefore gives the following incomes in billions of CFAF: 3.7 for the state of Benin, 4.8 for import-and export companies in Cotonou and 5 Nigerian wholesalers who came to Benin for supplies. These are of course gross margins: A portion of the 4.8 billion margin for import and export companies in Cotonou is paid to service providers for re-export (port, banking, handling, renting of warehouse, security services etc.); Similarly, part of the 5 billion margin for the Nigerian traders will be used to remunerate the various categories of stakeholders many of which are Benin nationals (carriers, parallel market dealers, smugglers, customs. .). The proceeds from re-export are for a large number of stakeholders in the Benin society. Thus, for example, re-exports to Nigeria practiced by Benin and that done by Niger (all products combined) accounted originally for a quarter of the activity at the port of Cotonou in 1995.

According to the authors' calculations, re-export generated approximately 20 billion CFA Francs of customs revenue for the government of Benin in 1995, representing more than one third of the customs revenue and about 14% of total budget revenues. The gross margin of import and export companies in Cotonou would be of the same order of magnitude (this income is shared out to cover the profit of the import and export companies and all the services they use: port, banking, handling, etc.). In addition, a proportion of the gross margin of all Nigerian wholesalers who come to Cotonou for supplies is used to pay operators in Benin for the various services rendered. Overall, the direct impact of re-export on the revenue of the people of Benin is totaled at least 40 billion CFA Francs (representing approximately 6% of GDP in the same year). To make it complete, all the ripple effects induced by spending the income generated from re-exports should be added to this amount. It can therefore be concluded that the re-export trade still remains a major activities in Benin.

Considering only the official trade balance of Benin, re-export appears to have a negative effect (by inflating imports). But, it is obviously a statistical illusion: imports of goods from Europe or Asia by operators in Cotonou are recorded (since it is formal) while exports of the same goods to Nigeria are not recorded in the national accounts (because it is informal). Furthermore, since at the time of export to Nigeria the goods have become more expensive compared to the time of their import by the import and export companies in Cotonou (Benin customs taxes + margins of import and export companies + value added by the various transportation services to the border, storage, etc.), it appears that re-export contributes positively to the trade balance of Benin (up to the level of the value added it creates: 40 billion CFA Francs).

⁵ Excerpt from « Re-export: vice ou virtue? Benin – Nigeria Trade», Franck Galtier and Zakari Tassou

Finally, customs listings, business surveys and those on major products provide information on the « Goods » component. Overall, imports are recorded under debits and exports as credit. The balance of these two transactions gives the trade balance in the strict sense of the term.

2.2.1.1.2. Services

142. Services are the result of a production activity that changes the state of a consumer unit, or facilitates the exchange of goods or financial assets. In general, services are not separate elements on which it is possible to establish ownership rights and cannot generally be separated from their production. According to the principles laid down in the Manual on Statistics of International Trade in Services, the time of recording transactions in services in the external accounts is the time when they are provided.

143. The BPM6 has twelve (12) items under services against eleven (11) BPM5.

- Manufacturing services provided on physical inputs owned by others;
- Maintenance and repair services not included elsewhere;
- Transportation;
- Travels;
- Construction work;
- Insurance and retirement services;
- Financial services;
- Commission for the use of intellectual property not included elsewhere;
- Telecommunications, computer and information services;
- Other business services;
- Personal, cultural and recreational services;
- Government goods and services not included elsewhere.

144. The headings under serviced are mainly based with business surveys. Imports of services are recorded as debit while services provided abroad are recorded under credit.

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145. Processing services rendered are included in « manufacturing services provided on physical inputs owned by others », while in the BPM5, goods sent abroad for processing are classified as « Goods imported or exported for processing » and transfer of ownership is recorded at the same time. In BPM6, postings of trade credits to the financial account corresponding to flows recorded as "Goods imported or exported for processing" are no longer necessary.

146. The item « Repairs of goods » in the BPM5 (initially classified as goods) is now titled « maintenance and repair services, NOC». It covers the maintenance of transportation equipment which was classified under «Others of Other transportation » in BPM5.

147. Special surveys of railway companies, ports and road transport unions help to deal with revenues from international transportation of goods to neighboring countries. In addition to the traditional transportation services, this item is included in postal and courier services in the BPM6 while they were classified under communication services in the BPM5.

Example of Treatment of freight services

Box 19 : Treatment of freight services

An equipment costs 10000 units at the factory where it was produced in economy A. Transportation to the customs border of economy A cost 200 and 300 is needed to transport it from the border of economy A to that of economy B, where customs duty of 50 is levied. An extra amount of 100 is also needed to transport it from the customs border to the consumer's place of delivery. For reasons of simplicity, insurance of equipment during its transportation is not taken into account.

In accordance with the contractual arrangements between the parties, the FOB value is 10 200 (10000+200) and the CIF value is 10 500 (10 200+300). However, the treatment of services depends on the arrangements reached for the payment of transportation cost including that from the residence of the carrier (see examples below).

Example 1: The contract between the two parties is based on the FOB value. The exporter bears the cost up to the border of A and the importer is responsible for the payment of transportation costs from there. In this case, the reformulation of the transaction is not necessary. The total of freight services is entered as being provided for by the actual provider and payable by the actual invoiced party.

Example 2: The contract between the two parties is based on the « ex-factory » prices (i.e. 10 000). The buyer pays the transportation cost from the seller's premises.

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- Freight services from the factory to the customs border of economy A are provided by a resident of that economy. The 200 units to be paid for what is actually a service provided by a resident of economy A and charged to the account of a resident of economy B must be reformulated and accounted for as a transaction between residents in economy A, since all the transportation costs up to the border of the exporting economy are considered as the responsibility of the exporter.

- Freight services from the factory to the customs border of economy A are provided by a resident of economy B. The 200 units to be paid for what is actually a domestic transaction on services within economy B should be reformulated and be accounted for as a service provided by B to A, since all the transportation costs up to the border of the exporting economy are considered as the responsibility of the exporter.

Example 3: The contract between the parties is based on the CIF value (the invoice price is 10 500). The 300 units to be paid for the freight from the customs border of economy A to that of economy B are subject to reformulation, since the contract stipulates that the freight is the responsibility of the exporter, while it is considered as payable by the importer in the Balance of Payments Statistics (according to FOB) valuation. Therefore, if the provider of freight services is a resident of A, a domestic transaction within A is considered as a transaction in the balance of payments. Conversely, if the freight service provider is a resident of B, an international transaction is considered as a domestic transaction within B.

It is not normally possible to study each contract therefore, it is necessary to determine the general trend of conditions established for the payment of freight costs. When the contract is based on a value other than the FOB, the arrangements for the actual payment of freight services may require adjustments to comply with the FOB valuation convention.

In all cases where there is apparent reformulation of domestic transactions to record them as international transactions or vice versa, the trade in goods must be recorded in a consistent manner so that financial payment from B to A is equal to the sum of its imports of goods and services before and after formulation. (If the goods are recorded at their FOB value, adjustments to the freight costs must be consistent with the value of goods. If the goods are recorded at their transaction values, it is necessary to make the corresponding adjustments to the value of the goods). Leasing, chartering and hiring and operating of ships, aircraft, freight wagons or other commercial vehicles with crews for freight transport are included in the freight services. Also included are towing services and services related to transportation of oil platforms, floating cranes and dredgers. Rentals or leasing of transportation equipment are excluded from transportation services.

pA light survey could be considered at a frequency to be determined in order to update the coefficient used in the estimation of freight and insurance. This survey would also help to:

(i) better assess the importance of residents in the import freight; (ii) determine the billing currencies; and (iii) determine the cost structure of imports.

148. For insurance services, the new manual suggests the valuation of international transactions by estimating the amount of service fees included in the gross amount of premiums collected.

149. Repairs of major structures such as bridges, railway equipment, etc., are classified under building and public works services.

150. Travel expenses cover the costs incurred by the residents of an economy who migrate to another economy (goods and services acquired for their own use or for gifts). The standard travel components are business and personal travels with submission of supplementary data for special interest groups such as cross border workers, seasonal and other temporary workers.

151. Travels do not include goods for resale that are included in general merchandise. Valuables (such as jewelry), durable consumer goods (vehicles and electrical appliances) and other goods purchased by travelers for their own use or for gifts that exceed the customs threshold and included in the customs statistics are recorded as general merchandise.

152. There are several methods to estimate travel costs. The first method is to evaluate the instruments used for the settlement of travel costs: traveler' checks, credit and debit cards, items representing prepaid tours and advanced payments for travel etc. Other methods include measuring the categories of goods and services acquired by travelers, or using data from partner countries. The last method is using the ratios provided by departments responsible for tourism (average expenditure per tourist, average length of stay and number of tourists registered at the borders).

153. Some international approaches help in assessing the “travels” item of France, Canada and Tunisia.

Box 20 : A few experiences at the international level

2. **France:** statistics for the « travels » item are based on two sources of information: (i) the first one, which corresponds to reports from issuers of credit cards, is used for estimating the monthly data of the balance of payments; (ii) the second source is surveys of international travelers used to assess quarterly and annual results. These surveys are generally conducted jointly by the Bank of France and the Directorate of Tourism. Debits under the « travels » item, which represent expenditures by residents during their travels abroad, are captured through two surveys: (a) an initial household panel survey selected from the telephone directory, aimed at tracking travels motivated by personal reasons; (b) a second survey (travels abroad for professional reasons), which focus on business travels provide further the information. It is conducted via internet among a panel of internet users composed exclusively of heads of companies, managers and liberal professions. Credits under the « travels » item, corresponding to expenses made by nonresidents during their stay in France, are determined through surveys conducted among visitors from abroad (EVE). An interview is conducted at departure from the territory with all visitors (tourists and excursionists) on all modes of transport used with the exception of road transport. Interview for this mode of transport is conducted on the highways following the abolition of physical frontiers after signing of the Schengen Agreement. The survey aims to determine the number of foreign visitors who come each month by mode of transport. It also provides information on the duration of their stay, accommodation and reasons (personal or professional reasons) for their visits to France.

3. **Canada:** The survey on international travels covers a range of statistics: the number of international visitors, their expenditures, activities, sites visited and the duration of their stay. This survey focuses on both residents who return to the country and visitors. The survey has two components: counting at the borders and a survey based on questionnaires to be returned by post. These two methods depend mainly on the collaboration of the customs authorities for the number of crossings and the distribution of questionnaires on travels. The survey based on questionnaires is used to collect quarterly data on international travel related expenditures and the characteristics of travelers. Customs officers hand out questionnaires to travelers on their arrival and on specific dates. Every participating office receives a given quantity of numbered questionnaires and a date on which it will begin the distribution. The questionnaires are then completed by the travelers and returned by post. Only questionnaires accepted by the verification system put in place are subsequently used to produce estimates. However, in practice, the data may be more or less affected by distribution biases since all categories of travelers are not represented in the distribution.

4. **Tunisia:** Estimates under « travels » are based on data derived from financial settlements transmitted through the banks. These data pertain to movements on currency purchases and sales accounts, manual exchange operations and movements on convertible Dinar accounts. This information is broken down based on the reasons given under the various headings of the balance of payments. Statistics gathered through this

channel are compared with data from the National Tourism Board which collects information from the border police, hotel receptions and travel agencies.

ECOWAS could establish a uniform system of data collection on travelers at the various borders (air, sea and land) and average daily spending of nonresidents depending the hosting facility (hotel, residence, family, etc.).

154. ECOWAS could establish a uniform system of data collection on travelers at the various borders (air, sea and land) and average daily spending of nonresidents depending the hosting facility (hotel, residence, family, etc.).

155. Other services (construction, communication financial services, etc.) are usually obtained from business surveys, ITRS and other sources (e.g.: reports of telecommunications regulatory authorities)

156. The results of research and development (such as patents, copyrights and industrial processes) are considered as assets produced and included in research and development services. They were considered as non-produced assets and recorded in the capital account in BPM5.

157. The services provided or received by government must be classified as specific services (business services, health services, etc.). However, some services related to government functions that cannot be classified in another category of specific services are therefore recorded in the public services category (NOC). This is particularly the case of technical assistance in public administration; payments to the police service such as all those provided by mutual agreement by a foreign government or an international organization; as well as issuing of licenses and permits by governments.

The services items are mainly compiled through business surveys. Imports of services are entered as debit while provisions of services abroad are recorded as credit.

2.2.1.2. Compilation of primary income account

158. Income is defined as remuneration resulting from the contribution to production, supply of financial assets or renting of natural resources. The concept of primary income is introduced to ensure consistency with 2008 SNA, especially by explicitly taking rents and taxes/subsidies from products and production.

159. In the BPM6, the concept of income includes (i) compensation of employees, (ii) investment incomes (dividends, reinvested profits, interests, investment incomes attributable to insured persons and subscribers of standard guarantees and pension funds) and (iii) other primary income (rent, taxes and subsidies on products and production). The structure of the primary income account is consistent with the financial assets flows and related assets, facilitating the analysis of the rates of returns on financial assets / liabilities.

➤ **Compensation of employees**

160. The main change introduced by the BPM6 concerns the clarification of the employer-employee relationship so as to show a distinction between compensation of employees and payment for services. It takes account of the possibility of an entity to hiring the services of a freelancer or recruiting an employee to do the job. BMP6 provides guidelines for determining the existence of an employer-employee relationship.

This component mainly comes from specific surveys (including foreign embassies, international organizations and national embassies abroad).

161. In some cases, it may be difficult to separate wages and salaries from related expenses. However, it may be possible during discussions with some embassies or by using the responses of some comparable embassies to determine the coefficient for the total breakdown of expenditure into appropriate components.

162. Salaries paid to cross-border workers may be obtained from the results of the survey on remittances from migrants. Indeed, the results of this survey distinguish the remittances from workers who have acquired resident status abroad (over a year) from the seasonal (or cross-border) workers. The amount sent by the latter is the fraction of the salary paid by the employer in the host economy. The rest is supposed to be allocated to consumer spending, accommodation health care, transportation, etc., to be included in travel expenses for business purposes etc. This amount could be estimated from a distribution key which reflects the allocation of the resources of seasonal workers. The sum of the amount sent to the country of origin and that consumed locally gives an estimate of the salaries of his category or workers which is added to the salaries paid by embassies.

163. This heading also includes social security contributions paid by employers which are identified using the questionnaires to companies and embassies

Remunerations received by residents are entered under credits while payments made are recorded as debits.

➤ **Investment income**

164. The heading « investment income » records revenue accruing from the supply of financial assets by resident entities to nonresident entities and vice-versa. Investment income is divided into 4 categories:

- Direct investment income (dividends, reinvested earnings and interests);
- Portfolio investment income (dividends, reinvested earnings and interests);
- Other investments income (including interest);
- Income on reserve assets.

165. Dividends: The main innovation in the BPM6 concerns date of registration. Dividends are, in fact, recorded on the date on which the shares go ex-dividend as opposed to the date on which the dividends are payable. Furthermore, the term "income of quasi-corporations" replaces "distributed branch profits" in BPM5.

Information on dividends is generally drawn from questionnaires of enterprises. They may be supplemented by the information gathered from the press during the convening of annual meetings or from the Stock Exchange for companies listed on the stock exchange.

166. Interests: The BPM6 proposes their adjustment in order to show only the « pure » interest and allocate the FISIM component in the financial services.

The bureau of public debt provides information on interest payable by the government and sometimes other sectors of the economy, particularly in the case of surrendered debt. Information on the enterprises that beneficiaries of loans for on-lending are compared to those reported the enterprises concerned in their answers to the questionnaires.

167. Reserve assets are classified separately in the BPM6 although they were recorded under other investment income.

➤ **Other primary income**

168. The heading "other primary income" includes rent, taxes on production and imports as well as subsidies. In BPM6, it is recorded in the primary income and not in the secondary income account (current transfers) as in MBP5.

169. **Rent** covers revenue collected when natural resources are put at the disposal of another institutional unit. We can cite as examples, the rent payable for the use of land, mineral extraction and other subsoil assets, fishing, logging and grazing rights. Regular payments made by lessees of natural resources such as underground resources are often referred to as royalties but they are classified as rent. Payment of flyover rights is also rent unless it relates primarily to air traffic control, in which case these costs are part of other transport services. These data are collected from public institutions.

Finally, information on investment income and other primary income are obtained especially from by general surveys. Remuneration of the capital collected by residents is recorded under credit while the payments made by resident entities in respect of public debt are entered under debit.

2.2.1.3. Compilation of secondary income account

170. The concept of secondary income is introduced to ensure consistency with SNA 2008 and it is clarified in the BPM6. Unlike primary income which represents remuneration obtained from the provision of labor and financial assets, as well as the renting of natural resources, secondary income results from the subsequent redistribution of income through current transfers of states or charitable organizations.

171. As in BPM5, only current transfers which have direct impact on consumption of goods and services are recorded in the secondary income, current account, capital transfers are recorded in the capital account

172. The secondary income consists of personal and other current transfers, split into public and private sectors. Personal transfers include all current transfers in cash or kind by resident households. The remittances of migrant workers are in this category.

173. The other current transfers consist of the following transactions:

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- Current taxes on income, wealth ;
- Social security contributions paid by households to social insurance agencies ;
- Social benefits paid under social security and pension schemes;
- Net non-life insurance premiums and standard guarantees;
- Non-life insurance claims and calls for guarantees;
- Current international cooperation including budget support, humanitarian aid in cash or kind, contributions to international organizations, technical assistance, etc. ;
- Miscellaneous current transfers consisting mainly of transfers received by NPISHs (in the form of donation, membership fees, etc.), other miscellaneous current transfers (fines and penalties, payments on claims, mandatory payments without consideration to supranational authorities, etc.

The various items of the secondary income account are compiled through questionnaires of the Treasury, NGOs, records of sub-regional institutions, UNDP report on official development assistance, results of surveys on remittances from migrant workers, etc. These data may be supplemented with those collected through ITRS. The questionnaires of foreign embassies and international institutions may be used to estimate transfers, including official development assistance and private transfers. In general, transfers received are classified as credit while transfers made to nonresidents are recorded as debit under the « secondary income » item.

2.2.2. Compilation of capital account

The capital account records the acquisition/disposal of non-produced nonfinancial assets and capital transfers.

2.2.2.1 Acquisition and disposal of non-produced nonfinancial assets

174. The acquisition and disposal of non-produced nonfinancial assets include:

- natural resources such as land, rights to exploit the sub soil, forests and waters, fishing, airspace and electromagnetic spectrum rights;

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- contracts, leases and licenses such as, transferable operating leases, licenses to use resources that give rise to the recording of these resources as direct properties, permissions to undertake certain activities (including certain permits issued by the government);
- Marketing assets: they include trademarks, commercial headers, registered trademarks, logos and domain names.

175. Debits and credits for the acquisition and disposal of non-produced non-financial assets should be recorded separately and not on a net basis as in BPM5.

176. Contrary to their treatment in BPM5, emission rights and domain names on the internet are considered as potential economic assets. In BPM6, the R&D results such as patents and copyrights are no longer considered as non-produced assets. The direct purchases and sales of these products are no longer entered in the capital account as in BPM5 but classified as produced assets and recorded as transactions under services (R&D services for patents and copyrights).

2.2.2.2 Capital transfers

177. Capital transfers are transfers in which ownership of an asset (other than cash or inventories) is transferred from one party to another; or transfers which oblige one or both parties to acquire or dispose of an asset other than cash or stocks) or where a liability is written-off by the creditor.

178. Capital transfers differ from current transfers in that they result in a commensurate change in the stocks of assets of one or both parties to the transaction without affecting the savings of either party. Thus, transfer for consumption of goods and services are current transfers and those meant for investment budget or related to the acquisition of a fixed or financial asset are capital transfers.

Debt forgiveness (cancellation by contractual agreement between creditor and debtor) is a type of capital transfer transaction. The contractual agreement is the cancellation or renunciation of all or part of the balance including outstanding arrears and any other interests accrued.

179. Remittances from migrants (net value of wealth) are also included in capital transfers.

The components of the capital account are compiled using questionnaires of the Treasury, NGOs, records of sub-regional institutions, UNDP report, results of surveys on remittances from migrant workers, etc. The results of surveys of embassies and international institutions are also used, either as primary sources or to check the official data. Transfers received are classified as credit while transfers made to nonresidents are recorded as debit under the « Capital transfer» item.

2.2.3. Compilation of financial account

180. The financial account records transactions on financial assets and liabilities between residents and nonresidents. In BPM6, the financial account transactions are recorded in terms of net variations of financial assets and liabilities instead of classifying them as credit and debit in BPM5. These entries may be considered as transactions for goods and services, income and capital or other entries under the financial account.

181. The BPM6 maintained the four criteria for classification used in BPM5, namely: (i) functional categories, (ii) institutional sectors, (iii) instruments and (iv) maturities used.

182. The first criterion for classification used is the functionality of capital. Thus, classification is done as follows:

- Direct investment ;
- Portfolio investment ;
- Financial derivatives (other than reserves) and employee stocks options;
- Other investments;
- Reserve assets.

183. Foreign Direct Investments are now presented on the basis of assets and liabilities and not according to the direction of capital flows (investments abroad and in the economy). In addition, to account for the increased freedom in movement of capital resulting in long and often complex chains of ownership, guidelines were developed to identify these relationships. These guidelines were based on the Framework of Direct Investment Relationships (FDIR), which provides criteria for determining whether a cross-border ownership results in a foreign direct investment relationship. In the standard components, direct investments are classified according to the relationship between the investor and the entity receiving the investment as follows:

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- direct investor in direct investment enterprises;
- direct investment in direct investor (reverse investment) ;
- Fellow enterprises.

Box 21 : Direct investment

Direct investment is a category of cross-border investment in a situation where a resident of an economy exercises control or significant influence over the management of an enterprise located in another economy. With equity interest which authorizes the exercise of control or influence, direct investment also covers other debt relationships (except debts between affiliated financial intermediaries) and other equities or debts between companies of the same direct investor.

Direct investment relationship: A direct investment relationship is established when an investor resident in a given economy makes an investment that gives him control or significant influence over the management of an enterprise located in another economy. Direct investment includes transactions and positions on equity participation and certain debt instruments between entities engaged in a foreign direct investment relationship.

Direct investor: Entity or group of entities that is able to control or exercise significant influence on an entity resident in another economy.

Direct investment enterprise: An enterprise subject to the control or significant degree of influence of a direct investor is called a direct investment enterprise. A direct investment enterprise is either a subsidiary or an associate enterprise.

Control and influence: Control is established when the direct investor owns more than 50% of voting rights in the direct investment enterprise. In this case, the direct investment enterprise is called a subsidiary. A significant degree of influence is established when the direct investment enterprise owns between 10% and 50% of the voting rights in the direct investment enterprise. In this case, the direct investment enterprise is considered as an associate. Control or influence may be immediate (by holding voting rights) or indirect (through ownership of companies which also have voting rights).

Fellow enterprises: Companies are called fellows when they have the same direct immediate or indirect investor but without being direct immediate or indirect investors themselves.

The following box presents UEMOA system of data collection about Foreign Direct Investment

Box 22 : UEMOA system for monitoring Foreign Direct Investment⁶

As part of the process of improving the availability and quality of data on external accounts, the system for compiling the balance of payment of the Union has been strengthened with the administration of an additional questionnaire aimed at gathering information on companies' equity capital starting since 2009. This questionnaire, which is jointly administered with that of balance of payments forwarded to enterprises, helped to collect more detailed information on foreign direct investments from a geographical and sectoral perspective for 2009 and 2010.

For the first two years, the information facilitated the refining of the analysis of the nature of foreign investments received or made by Member Countries abroad, thus helping to identify ways and means of strengthening policies for attracting these resources. These data also enhanced the work of the sub regional unit in charge of the reconciliation of intra-UEMOA trade data through the extension of their coverage to the correction of asymmetries in intra-community foreign direct investments (FDI) flows.

However, the former framework was limited to data on foreign equity investments received or provided by companies abroad. Borrowing, trade credits and deposits transactions which are classified under foreign investments in the balance of payments were not covered though they are increasingly becoming important in Member Countries

In this regard, as part of revision of the process for compiling the Union's balance of payments in compliance with the methodology in Sixth Edition of the IMF Manual, the questionnaire for collection of data on FDIs was updated to include transactions on debt instruments, disaggregated by partner and sector of activity (See appendix). In addition to strengthening the framework for analyzing the Union's external account, this new questionnaire which is more compliant with the standard requirement would enable Member Countries participate in the Coordinated Survey on Foreign Direct Investments (CSFDI) adopted by central bank Authorities since 2011

To process the data collected through the new questionnaire, two relatively simplified IT applications under open office have been developed at BCEAO. The purpose of these applications is two folds, addressing the constraints due to the fact that the "BPT" application dedicated to the compilation of balance of payments is not configured to process data collected⁷ in this way, and providing all Directorates with a harmonized framework.

⁶ See the appendix for the questionnaire on the collection of data on FDI.

⁷ The configuration of the new "BPT" application does not take into account this type of processing to avoid the risk of being cumbersome.

184. Portfolio investments consist of cross-border transactions and positions on debt securities or shares other than direct investment or reserve assets. The main change relates to the exclusion of standardized financial derivatives from portfolio investments, which are now recorded in a separate functional category, although they are negotiable instruments.

185. Reserve assets now take into account assets jointly managed, repurchase agreements, special-purpose funds, reserve-related liabilities and regional monetary agreement.

186. Allocations of SDRs to IMF member states are recorded in the financial account as liabilities although they were not considered as a liability but included in the International Investment Position.

187. Other investments constitute a residual category that includes all transactions on financial assets and liabilities of an economy which are not entered under the headings for direct investments, portfolio investments, financial derivatives and reserve assets. This functional category has increased from four (4) to six (6) items due to the breakdown of the heading «Other assets, other liabilities » into (i) «other equity», (ii) «insurance and pension schemes and standardized guarantees» and (iii) «other accounts receivable /payable».

188. The second criterion for classification of financial transactions is the distinction by institutional sector including the «central bank», «deposit-taking institutions other than the central bank», the «government» and «other sectors», made up of «other financial corporations» and «non-financial corporations, households and NPISH».

189. The third criterion for classification, particularly under the heading "Other investments", is the financial instrument. There are three types of instruments: (i) other equity, (ii) currencies and deposits, (iii) loans (including the use of IMF credit and loans), (iv) insurance and pension schemes and standardized guarantees, (v) commercial credits, (vi) «other accounts receivable/payable» and «special drawing rights⁸ ».

190. The fourth criterion for classification is the maturity of financial assets and liabilities over the short and long term. It mainly applies to the headings under portfolio investments and other

⁸The allocation of special drawing rights (SDRs) to IMF members is recorded as an increase in liabilities of the beneficiary of SDRs with a corresponding entry in the SDRs section under reserve assets (see. MBP6, § 8.50)

investments. The criterion used is that of initial term specified in the contract and not that of the remaining maturity period.

191. The financial account transactions, combined with other flows, are the contributions to the variations between the opening and closing positions of financial assets and liabilities.

192. The item, «Other flows» include «Revaluations» and «Other changes in volume». The «revaluations» correspond to the changes or fluctuations in the exchange rate and prices of financial assets and liabilities resulting in gains and losses for the holders of financial assets and liabilities. The section, «Other changes in volume» focuses, in particular, on changes in the classification⁹, variations due to change of residence of a person holding financial assets or liabilities, debt write-offs, loss of assets due to a natural disaster, etc.

193. In this regard, in the ECOWAS harmonized system, data collection is based on the inventory of outstanding assets and liabilities, from the beginning to the end of the period, as well as the «other flows recorded during the period. The net assets and liabilities recorded in the financial account of the balance of payments are thus calculated through the change in assets between the beginning and end of the period and the deduction of «other flows» which does not fit into the definition of transaction flows in the balance of payments.

The various items of the financial account are compiled through business surveys, data collected through an ITRS and information from relevant permits to foreign investors issued by the authorities. They are supplemented with other sources such as data provided by stock exchanges or published in the press as well as statistics of partner countries. Periodic survey on private capital flows to be coordinated by ECOWAS will help fine tune data on the financial account.

2.3. Compilation of International Investment Position

194. International Investment Position (IIP) is a statistical statement showing the value and composition of stock at any given time:

- financial assets of residents in an economy that are claims on nonresidents and physical gold held by residents as reserve asset;

⁹It includes the reclassification of portfolio investment in direct investments when equity participation reaches or exceeds the 10 % threshold.

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- liabilities of residents of an economy to nonresidents.

195. In BPM6, IIP is by classification, net recordings and order of items in the financial and primary income accounts of the balance of payments, as well as other variations in IIP to facilitate the operations of approximation and calculation of the rate of return.

196. Unlike the balance of payments which tracks flows, the International Investment Position is a record on stocks. It is a statistical statement with a dual-track dimension since it is used to reconcile stocks and flows of components and factors that explain the variations recorded from the start to the end of the period under review.

197. Indeed, in the columns, IIP includes the standard component of the financial account of the balance of payments in terms of assets and liabilities, by replicating the functional classification referred to above. In the rows, all these components are valued at market prices in order to establish the beginning of period stocks and all subsequent columns presents the factors that cause variations in IIP between two periods.

198. The first factor is the transactions related to the various components: These are net variations in financial assets and liabilities of the balance of payments. In addition to this, are the variations due to the prices of assets, fluctuations in exchange rates and other changes in volume.

Overall, the survey on foreign private capital flows would provide complete data on the financial account and IIP every five years. This would allow a better control of sectors, enterprises with FDI and consequently improve the estimates between two major surveys.

CHAPTER 3: DATA COMPILATION AND DISSEMINATION

3.1. Compilation of external accounts

199. A computer application dedicated to the processing of data for Balance of Payments and International Investment Position should be developed by WAMA and ECOWAS to harmonize data processing in all member countries. The functions of this application shall ensure, among others, the management of various types of documents. The calculation of the Balance of Payments shall therefore be automated and be supported by a database management system which will start analyzing, controlling and validating of information. In this respect, WAMA and ECOWAS could draw on the experience of BCEAO on the subject.

200. Using this harmonized tool, each country shall compile a Balance of Payments statement in accordance with the recommendations contained in the BPM6 and in this Guide. This presentation tracks the various standard components. However, for the purposes of analysis, each country may develop a Balance of Payments to highlight the net foreign assets of monetary institutions at the bottom of the line. Following this presentation, the foreign assets and liabilities of the Central Bank and banks are removed from the financial account and reclassified at the bottom of the Balance of Payments. The International Investment Position which tracks the state of outstanding monetary and financial assets and liabilities of an economy vis-à-vis the rest of the world at a given date is also presented.

201. The various harmonized outflow statements are presented in local currency and US Dollars. For conversion into dollars, the average exchange rates are used for the flows and the rates at the end of the period are used for the stock variables.

202. The regional Balance of Payments and International Investment Position of a year should be prepared by WAMA from external financial statements by each member state covering the same period. **WAMA is expected to publish the regional accounts not later than three [3] months after the adoption of the Balance of Payments and International Investment Position in all the member states.**

203. If a centralized computer application is available, these accounts may be compiled directly from data available in the database. While awaiting the development of such a tool, the

central banks of member states will have to extract the data and transmit them to WAMA for centralization, not later than one month after the date of adoption of the Balance of Payments.

204. To compile the regional Balance of Payments and International Investment Position using a computer application designed for this purpose, the following corrections are made:

- Neutralization of intra-community trade which first requires a breakdown of the flows and stocks data at the national level, « in other ECOWAS countries » and the « rest of the world »;
- Consideration of unallocated transactions between member states, including transactions of regional institutions resident in ECOWAS but nonresidents of the individual member states. Indeed, although these institutions have their headquarters in the member countries, their transactions with the rest of the world are not recorded in the national, external and global Balance of Payments and International Investment Position. These include some types of assets that the regional central bank could hold in future, foreign equity participation in the capital of institutions such as EBID, grants that the sub-regional institutions may receive from outside, etc.;
- The correction of asymmetries in intra-ECOWAS trade;
- **Various adjustments** made in the reconciliation between the data of the Balance of Payments and monetary statistics.

Under these conditions, the regional balance of the Balance of Payments and International Investment Position of the Union are better than the simple aggregation of balances of the Balance of Payments by country because it brings out the level of net foreign assets of the Union with greater precision.

205. However, it is worth noting the difficulties associated with asymmetries of statistics on intra-community trade, particularly in terms of foreign trade which often results in significant differences between total imports and exports. Thus, the availability of geographic distribution of transactions as reliable as possible, particularly with regard to the distinction between transactions within and outside ECOWAS, is a prerequisite for a credible regional Balance of Payments.

206. To overcome these difficulties, **the establishment of a sub-regional unit responsible for the reconciliation of intra-community trade to organize data exchange to ensure asymmetry of the bilateral statistics could be considered.** The work of this unit could initially focus on the most important transactions such as foreign trade, tourism flows, remittances from migrant workers and foreign direct investments. The extension to other transactions could be done progressively depending on trends in the trade patterns. The organization and mode of operation of this unit are to be defined by ECOWAS as part of the harmonization of the Balance of Payments statistics project.

207. The computer application for the compilation of annual statistics should facilitate the automatic calculation of the regional Balance of Payments and the International Investment Position of ECOWAS, following the methodology described above, that is, after elimination of transactions between residents of ECOWAS. The quality of the data produced will depend, however, on the correction of the biases related to the asymmetries in the statistics on intra-community trade. To do this, it would be desirable to accelerate the establishment of the said unit, which would include central banks, customs services, National Statistics Offices (NSO), ECOWAS sub-regional institutions responsible for the implementation of the roadmap, as well as all bodies that can make contributions to a better estimation of transactions within and outside ECOWAS.

Ultimately, the development of a common computer application for all ECOWAS countries is a decisive stage in the harmonization of external accounts compilation.

3.2. Data dissemination

208. In accordance with international recommendations and pending the development of a computer tool to harmonize statistical reports, the central banks of ECOWAS countries should endeavor to present statistical reports in clear, understandable manner, disseminate them in a suitable and convenient way and make them accessible to all by facilitating the interpretation of published results.

209. Published documents are made available on the website of the various central banks of WAMA and ECOWAS countries.

Chapter 3: Data compilation and dissemination

210. The methodology used for the compilation of figures should, in principle, be published and updated regularly. Methodological notes and documentation are published online and updated periodically. Changes in methodology are announced and explained in due course. Revision of figures which have already been published shall be reported in periodic media platforms.

211. The confidentiality of personal data is protected in each county by a strict legal framework concerning the secrecy of statistics.

212. The time line for the production of the Balance of Payments and International Investment Position is fixed at twelve (12) months and could be reduced to nine (09) months. In other words, the external accounts for the year n will be produced and validated not later than 31 December of year $n+1$ and finally by 30 September of $n+1$.

213. Metadata is systematic descriptive information on data content and organization. They provide information on concepts, sources and methods used in compiling data and thus help users to understand and access the characteristics of these data. Statisticians should provide metadata to users since they form an integral part of the publication of statistics.

214. It is essential to follow best practices not only in the compilation of data but in their dissemination as well. In addition to the provision of metadata, a good dissemination includes elements such as predictable release schedule, availability of publications and identification of government agents who have access to the statistics prior to their publication. In recent years, international guidelines have been established on best practices for data dissemination in the form of data dissemination and IMF's Special Data Dissemination Standard.

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APPENDICES

APPENDIX 1: STANDARD COMPONENTS OF THE BALANCE OF PAYMENTS

Item	BPM6 Heading
1	Current Account
1.A	Goods and Services
1.A.a	Goods
1.A.a.1	General merchandise, balance of payments basis
<i>1.A.a.1.1</i>	<i>Incl.: Re-exports</i>
1.A.a.2	Net exports of goods under Merchanting
1.A.a.2.1	Goods purchased under Merchanting (negative credits)
1.A.a.2.2	Goods sold under Merchanting
1.A.a.3	Non-monetary gold
1.A.b	Services
1.A.b.1	Manufacturing services on physical inputs held by third parties
1.A.b.1.1	<i>Goods for processing in reporting economy- Goods shipped after processing(CR), Goods received for processing (DR)</i>
1.A.b.1.2	<i>Goods for processing abroad - Goods sent for processing(CR), Goods received after processing(DR)</i>
1.A.b.2	Maintenance and repair services not included elsewhere
1.A.b.3	Transport
1.A.b.3.0	For all Modes of Transport
1.A.b.3.0.1	Passengers
1.A.3.0.1.1	<i>Cross-border, seasonal or other temporary workers</i>
1.A.b.3.0.2	Freight
1.A.b.3.0.3	Others
1.A.b.3.1	Sea Transport
1.A.b.3.1.1	Passengers
1.A.b.3.1.1.1	<i>Cross-border, seasonal or other temporary workers</i>
1.A.b.3.1.2	Freight
1.A.b.3.1.3	Others
1.A.b.3.2	Air Transport
1.A.b.3.2.1	Passengers
1.A.b.3.2.1.1	<i>Cross-border, seasonal or other temporary workers</i>
1.A.b.3.2.2	Freight
1.A.b.3.2.3	Others
1.A.b.3.3	Other modes of transport
1.A.b.3.3.1	Passengers
1.A.b.3.3.1.1	<i>Cross-border, seasonal or other temporary workers</i>
1.A.b.3.3.2	Freight
1.A.b.3.3.3	Others
1.A.b.3.4	Postal and courier services
1.A.b.4	Travel
1.A.b.4.1	Business
1.A.b.4.1.1	Acquisition of goods and services by cross-border, seasonal or other temporary workers
1.A.b.4.1.2	<i>Others</i>
1.A.b.4.2	On personal basis
1.A.b.4.2.1	<i>Health</i>
1.A.b.4.2.2	<i>Education</i>
1.A.b.4.2.3	<i>Others</i>
1.A.b.4.0	<i>For both business and personal travels</i>
1.A.b.4.0.1	<i>Goods</i>
1.A.b.4.0.2	<i>Local transport services</i>
1.A.b.4.0.3	<i>Accommodation services</i>

Appendix 1: Standard Components of the Balance of Payments

Item	BPM6 Heading
1.A.b.4.0.4	<i>Catering services</i>
1.A.b.4.0.5	<i>Other services</i>
1.A.b.4.0.5.1	<i>Health Services</i>
1.A.b.4.0.5.2	<i>Educational services</i>
1.A.b.5	Construction
1.A.b.5.1	<i>Construction services performed abroad</i>
1.A.b.5.2	<i>Construction performed in the reporting economy</i>
1.A.b.6	Insurance and pension services
1.A.b.6.1	<i>Direct insurance</i>
1.A.b.6.2	<i>Reinsurance</i>
1.A.b.6.3	Auxiliary insurance services
1.A.b.6.4	<i>Pension and standardized guarantee services</i>
1.A.b.7	Financial services
1.A.b.7.1	<i>Explicitly charged and other financial services</i>
1.A.b.7.2	<i>Financial Intermediation Services Indirectly Measured (FISIM)</i>
1.A.b.8	Fees for use of intellectual property not included elsewhere
1.A.b.9	Telecommunications, computer and information services* ¹
1.A.b.9.1	<i>Telecommunication services</i>
1.A.b.9.2	<i>Computer services</i>
1.A.b.9.3	<i>Information services</i>
1.A.b.10	Other business services
1.A.b.10.1	Research and development services
1.A.b.10.2	Specialized and Management consulting services
1.A.b.10.3	Technical, trade-related and other business services
1.A.b.11	Personal, cultural and recreational services
1.A.b.11.1	Audio-visual and related services
1.A.b.11.2	Other personal, cultural and recreational services
1.A.b.12	Government goods and services not included elsewhere
1.A.b.0.1	<i>Tourism-related services included in travels and passenger transport</i>
1.B	Primary income
1.B.1	Compensation of employees
1.B.2	Investment income
1.B.2.1	Direct investment
1.B.2.1.1	Income from stocks and shares in investment funds
1.B.2.1.1.1	Dividends and withdrawals from income of quasi-corporations
1.B.2.1.1.1.1	Direct investor in direct investment enterprises
1.B.2.1.1.1.2	Direct investment enterprises in a direct investor (Reverse investment)
1.B.2.1.1.1.3	Between fellows enterprises
1.B.2.1.1.1.3.1	<i>If the parent company having the ultimate control is resident</i>
1.B.2.1.1.1.3.2	<i>If the parent company having the ultimate control is non-resident</i>
1.B.2.1.1.1.3.3	<i>If the parent company having the ultimate control is not known</i>
1.B.2.1.1.2	Reinvested earnings
1.B.2.1.1.2.1	<i>Investment income attributable to policyholders of insurance contracts , pension and standardized guarantee scheme, and investment fund shareholders</i>
1.B.2.1.1.2.1.1	<i>Including: investment income attributable to investment fund shareholders</i>
1.B.2.1.2	Interest
1.B.2.1.2.1	Direct investor in direct investment enterprises
1.B.2.1.2.2	Direct investment enterprises in a direct investor (Reverse investment)
1.B.2.1.2.3	Fellows
1.B.2.1.2.3.1	<i>If the parent company having the ultimate control is resident</i>
1.B.2.1.2.3.2	<i>If the parent company having the ultimate control is non-resident</i>
1.B.2.1.2.3.3	<i>If the parent company having the ultimate control is not known</i>
1.B.2.1.2M	Memorandum Item: Interests before Financial intermediation services indirectly measured

Appendix 1: Standard Components of the Balance of Payments

Item	BPM6 Heading
1.B.2.2	Portfolio investments
1.B.2.2.1	Investment income on equity securities and investment fund shares
1.B.2.2.1.1	Dividends on equity securities excluding investment fund shares
1.B.2.2.1.2	Investment income attributable to investment fund shareholders
1.B.2.2.1.2.1	Dividends
1.B.2.2.1.2.2	Reinvested earnings
1.B.2.2.2	Interest
1.B.2.2.2.1	Short-term
1.B.2.2.2.2	long-term
1.B.2.3	Other investments
1.B.2.3.1	Withdrawal from income of quasi-corporations
1.B.2.3.2	Interest
<i>1.B.2.3.2M</i>	<i>Memorandum Item: Interest before Financial intermediation services indirectly measured</i>
1.B.2.3.3	Investment income attributable to policyholders of insurance, pension schemes and standardized guarantee
1.B.2.4	Reserve assets
1.B.2.4.1	Income on equity securities and investment fund shares
1.B.2.4.2	Interest
1.B.2.4.2M	Memorandum Item: Interest before Financial Intermediation Services Indirectly Measured (FISIM)
1.B.3	Other primary income
1.B.3.1	<i>Taxes on production and on imports</i>
1.B.3.2	<i>Subsidies</i>
1.B.3.3	<i>Rent</i>
1.C	Secondary Income
1.C.1	General government
1.C.1.1	<i>Current taxes on income, wealth, etc.</i>
<i>1.C.1.1.1</i>	<i>Including: taxes payable by cross-border, seasonal or other temporary workers</i>
1.C.1.2	<i>Social security contributions</i>
<i>1.C.1.2.1</i>	<i>Contributions payable by cross-border, seasonal or other temporary workers</i>
1.C.1.3	<i>Social security benefits (Debit)</i>
1.C.1.4	<i>Current international cooperation</i>
1.C.1.5	<i>Miscellaneous current transfers of general government</i>
<i>1.C.1.5.1</i>	<i>Current transfers to NPISHs</i>
1.C.2	Financial corporations, Non-financial corporations, households and NPISHs
1.C.2.1	Personal transfers (Current transfers between resident and non-resident households)
<i>1.C.2.1.1</i>	<i>Workers' remittances</i>
1.C.2.2	Other current transfers
1.C.2.0.1	<i>Current taxes on income, wealth, etc.</i>
1.C.2.0.2	<i>Social security contributions</i>
1.C.2.0.3	<i>Social security benefits</i>
1.C.2.0.4	<i>Net non-life insurance premiums</i>
1.C.2.0.5	<i>Non-life insurance premiums</i>
1.C.2.0.6	<i>Current international cooperation</i>
1.C.2.0.7	<i>Miscellaneous current transfers</i>
<i>1.C.2.0.7.1</i>	<i>Incl.: Current transfers to NPISHs</i>
1.C.3	<i>Adjustment for change in pension entitlements</i>
2	Capital Account
2.1	Gross acquisition(DR)/disposal(CR) of gross non-produced non-financial assets
2.2	Capital Transfers
2.2.1	General government
2.2.1.1	Debt write-offs
2.2.1.2	Other Capital Transfers

Appendix 1: Standard Components of the Balance of Payments

Item	BPM6 Heading
2.2.1.2.1	<i>Including : Taxes on capital</i>
2.2.2	Financial companies, non-financial companies, households and NPISHs
2.2.2.1	Debt write-offs
2.2.2.2	Other capital transfers
2.2.2.2.1	<i>Including : Taxes on capital (Credit)</i>
2.2.2.0.1	<i>Including : Between households</i>
4	Net lending (+) / Net Borrowing (-) (balance of current and capital accounts)
3	Financial account
5	Net lending (+) / Net Borrowing (-) (Financial Account)
3.1	Direct investment
3.1.1	Equity and investment fund shares
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 the parent company having the ultimate control is resident</i>
3.1.1.1.3.2	<i>If the parent company having the ultimate control is non-resident</i>
3.1.1.1.3.3	<i>If the parent company having the ultimate control is not known</i>
3.1.1.2	Reinvestment of earnings
3.1.1.0.1	<i>investment of fund share/units</i>
3.1.1.0.1.1	<i>Money market fund shares/units</i>
3.1.2	Debt Instruments
3.1.2.1	Direct investor in direct investment enterprises
3.1.2.2	Direct investment enterprises in a direct investor (Reverse investment)
3.1.2.3	Between fellow enterprises
3.1.2.3.1	<i>If the parent company having the ultimate control is resident</i>
3.1.2.3.2	<i>If the parent company having the ultimate control is non-resident</i>
3.1.2.3.3	<i>If the parent company having the ultimate control is not known</i>
3.1.2.0	Debt securities
3.1.2.0.1	<i>Direct investor in direct investment enterprises</i>
3.1.2.0.2	<i>Direct investment enterprises in a direct investor (Reverse investment)</i>
3.1.2.0.3	<i>Between fellows enterprises</i>
3.1.2.0.3.1	<i>If the parent company having the ultimate control is resident</i>
3.1.2.0.3.2	<i>If the parent company having the ultimate control is non-resident</i>
3.1.2.0.3.3	<i>If the parent company having the ultimate control is not known</i>
3.2	Portfolio Investment
3.2.1	Equity and investment fund shares
3.2.1.1	Central bank
3.2.1.3	General government
3.2.1.2	Deposit-taking corporations other than the Central bank
3.2.1.4	Other sectors
3.2.1.4.1	Other financial corporations
3.2.1.4.2	Non-financial corporations, households and NPISHs
3.2.1.0.1	<i>Equity securities other than investment fund shares (NAFA)</i>
3.2.1.0.1.1	<i>Listed securities</i>
3.2.1.0.1.2	<i>Unlisted securities</i>
3.2.1.0.2	<i>Investment fund shares/units</i>
3.2.1.0.2.1	<i>Reinvestment of earnings</i>
3.2.1.0.2.2	<i>Money market fund shares/units</i>
3.2.2	Debt securities
3.2.2.1	Central bank
3.2.2.1.1	Short-term

Appendix 1: Standard Components of the Balance of Payments

Item	BPM6 Heading
3.2.2.1.2	Long-term
3.2.2.1.9	<i>Monetary authorities (if applicable)</i>
3.2.1.1.9.1	<i>Short-term</i>
3.2.1.1.9.2	<i>Long-term</i>
3.2.2.2	Deposit-taking corporations other than 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	Non-financial 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 Employees Stock Options
3.3.1	Central bank
3.3.1.9	<i>Monetary authorities (if applicable)</i>
3.3.2	Deposit-taking corporations other than the Central bank
3.3.3	General government
3.3.4	Other sectors
3.3.4.1	Other financial corporations
3.3.4.2	Non-financial corporations, households and NPISHs
3.3.0.1	<i>Financial derivatives (other than reserves)</i>
3.3.0.1.1	<i>Options</i>
3.3.0.1.2	<i>Futures contracts</i>
3.3.0.2	<i>Employees stock options</i>
3.4	Other Investments
3.4.1	Other equity securities
3.4.2	Currency and deposits
3.4.2.1	Central bank
3.4.2.1.1	Short-term
3.4.2.1.2	Long-term
3.4.2.1.9	<i>Monetary authorities (if applicable)</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 other than the Central bank
3.4.2.2.0.1	<i>Including : Interbank positions</i>
3.4.2.2.1	Short-term
3.4.2.2.2	Long-term
3.4.2.3	General government
3.4.2.3.1	Short-term
3.4.2.3.2	Long-term
3.4.2.4	Other sectors
3.4.2.4.0.1	Short-term
3.4.2.4.0.2	Long-term
3.4.2.4.1	Other financial corporations
3.4.2.4.1.1	Short-term

Appendix 1: Standard Components of the Balance of Payments

Item	BPM6 Heading
3.4.2.4.1.2	Long-term
3.4.2.4.2	Non-financial corporations, households and NPISHs
3.4.2.4.2.1	Short-term
3.4.2.4.2.2	Long-term
3.4.3	Loans
3.4.3.1	Central bank
3.4.3.1.1	IMF Credit and Loans (other than reserves)
3.4.3.1.2	Other short-term loans
3.4.3.1.3	Other long-term loans
3.4.3.1.9	<i>Monetary authorities (if applicable)</i>
3.4.3.1.9.1	<i>IMF Credit and Loans (other than reserves)</i>
3.4.3.1.9.2	<i>Other short-term loans</i>
3.4.3.1.9.3	<i>Other long-term loans</i>
3.4.3.2	Deposit-taking corporations other than the Central bank
3.4.3.2.1	Short-term
3.4.3.2.2	Long-term
3.4.3.3	General government
3.4.3.3.1	IMF Credit and Loans (other than reserves)
3.4.3.3.2	Other short-term loans
3.4.3.3.3	Other long-term loans
3.4.3.4	Other sectors
3.4.3.4.0.1	Short-term
3.4.3.4.0.2	Long-term
3.4.3.4.1	Other financial corporations
3.4.3.4.1.1	Short-term
3.4.3.4.1.2	Long-term
3.4.3.4.2	Non-financial corporations, households and NPISHs
3.4.3.4.2.1	Short-term
3.4.3.4.2.2	Long-term
3.4.4	Insurance , pensions and standardized guarantee schemes
3.4.4.1	Central bank
3.4.4.1.9	<i>Monetary authorities (if applicable)</i>
3.4.4.2	Deposit-taking corporations other than the Central bank
3.4.4.3	General government
3.4.4.4	Other sectors
3.4.4.4.1	Other financial corporations
3.4.4.4.2	Non-financial corporations, households and NPISHs
3.4.4.0.1	<i>Non-life insurance technical reserves</i>
3.4.4.0.2	<i>Rights to life insurance and annuities</i>
3.4.4.0.3	<i>Pension entitlements</i>
3.4.4.0.4	<i>Claims of pension funds on their managers</i>
3.4.4.0.5	<i>Entitlements other than pensions</i>
3.4.4.0.6	<i>Provisions for calls on guarantees under the standardized guarantee schemes</i>
3.4.5	Trade credits and advances
3.4.5.1	Central bank
3.4.5.1.1	Short-term
3.4.5.1.2	Long-term
3.4.5.1.9	<i>Monetary Authorities (if applicable)</i>
3.4.5.1.9.1	<i>Short-term</i>
3.4.5.1.9.2	<i>Long-term</i>
3.4.5.2	Deposit-taking corporations other than the Central bank
3.4.5.2.1	Short-term

Appendix 1: Standard Components of the Balance of Payments

Item	BPM6 Heading
3.4.5.2.2	Long-term
3.4.5.3	General government
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	Non-financial 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
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	<i>Monetary Authorities (if applicable)</i>
3.4.6.1.9.1	<i>Short-term</i>
3.4.6.1.9.2	<i>Long-term</i>
3.4.6.2	Deposit-taking corporations other than 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	Non-financial 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
3.5	Reserve Assets
3.5.1	Monetary gold
3.5.1.1	Metal gold
3.5.1.2	Unallocated gold accounts
3.5.2	Special Drawing Rights
3.5.3	Position of reserve with the IMF
3.5.4	Other reserve assets
3.5.4.1	Currency and deposits
3.5.4.1.1	Claims on monetary authorities
3.5.4.1.2	Claims on other entities
3.5.4.2	Securities
3.5.4.2.1	Debt securities
3.5.4.2.1.1	Short-term
3.5.4.2.1.2	Long-term
3.5.4.2.2	Equity securities and investment fund's shares
3.5.4.3	Financial derivatives

Appendix 1: Standard Components of the Balance of Payments

Item	BPM6 Heading
3.5.4.4	Other claims
6	Net Errors and Omissions
	Memorandum Items
	Exceptional Financing
1.	Current and/or Capital Transfers
<i>1.1.</i>	<i>Debt write-offs</i>
<i>1.2</i>	<i>Other intergovernmental grants</i>
<i>1.3</i>	<i>Grants from the IMF subsidy accounts</i>
1.0.1	Central Bank
1.0.1.1	Debt write-offs
1.0.1.2	Other intergovernmental grants
1.0.1.3	Grants from the IMF subsidy accounts
1.0.2	Monetary Authorities (if applicable)
1.0.2.1	Debt write-offs
1.0.2.2	Other intergovernmental grants
1.0.2.3	Grants from the IMF subsidy accounts
1.0.3	Deposit-taking corporations other than the Central bank
1.0.3.1	Debt write-offs
1.0.3.2	Other intergovernmental grants
1.0.3.3	Grants from the IMF subsidy accounts
1.0.4	General government
1.0.4.1	Debt write-offs
1.0.4.2	Other intergovernmental grants
1.0.4.3	Grants from the IMF subsidy accounts
1.0.5	Other Sectors
1.0.5.1	Debt write-offs
1.0.5.2	Other intergovernmental grants
1.0.5.3	Grants from the IMF subsidy accounts
2.	Direct Investment
<i>2.1.</i>	<i>Shares and other equity related to debt reduction</i>
<i>2.2.</i>	<i>Debt instruments</i>
2.0.1	Central Bank
2.0.1.1.	Shares and other equity related to debt reduction
2.0.1.2.	Debt instruments
2.0.2	Monetary Authorities (if applicable)
2.0.2.1.	Shares and other equity related to debt reduction
2.0.2.2.	Debt instruments
2.0.3	Deposit-taking corporations other than the Central bank
2.0.3.1.	Shares and other equity related to debt reduction
2.0.3.2.	Debt instruments
2.0.4	General government
2.0.4.1.	Shares and other equity related to debt reduction
2.0.4.2.	Debt instruments
2.0.5	Other Sectors
2.0.5.1.	Shares and other equity related to debt reduction
2.0.5.2.	Debt instruments
3.	Portfolio Investment
<i>3.1.</i>	<i>Shares and other equity related to debt reduction</i>
4	Other Investments
<i>4.1.</i>	<i>Drawings on new loans by authorities or other sectors on behalf of authorities</i>
<i>4.2.</i>	<i>Rescheduling of existing debt</i>

Appendix 1: Standard Components of the Balance of Payments

Item	BPM6 Heading
4.0.1	Central Bank
4.0.1.1	<i>Drawings on new loans by authorities or other sectors on behalf of authorities</i>
4.0.1.2	<i>Rescheduling of existing debt</i>
4.0.2.	Monetary Authorities (if applicable)
4.0.2.1	<i>Drawings on new loans by authorities or other sectors on behalf of authorities</i>
4.0.2.2	<i>Rescheduling of existing debt</i>
4.0.3.	Deposit-taking corporations other than the Central Bank
4.0.3.1	<i>Drawings on new loans by authorities or other sectors on behalf of authorities</i>
4.0.3.2	<i>Rescheduling of existing debt</i>
4.0.4.	General government
4.0.4.1	<i>Drawings on new loans by authorities or other sectors on behalf of authorities</i>
4.0.4.2	<i>Rescheduling of existing debt</i>
4.0.5.	Other Sectors
4.0.5.1	<i>Drawings on new loans by authorities or other sectors on behalf of authorities</i>
4.0.5.2	<i>Rescheduling of existing debt</i>
5.	Arrears
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

APPENDIX 2: IIP STANDARD COMPONENTS

Item	Heading of IIP - BPM6	ASSETS			LIABILITIES		
		Stocks (beginning of period)	Other Flows	Stocks (end - period)	Stocks beginning of period	Other Flows	Stocks (end - period)
3	INTERNATIONAL INVESTMENT POSITION						
3.1	Direct investment						
3.1.1	Equity and investment fund shares (NAFA)						
3.1.1.1	Equity securities other than reinvestment of earnings						
3.1.1.1.1	Direct investor on direct investment enterprises						
3.1.1.1.2	Direct investment enterprises on a direct investor (Reverse investment)						
3.1.1.1.3	Between fellows enterprises						
3.1.1.1.3.1	<i>If the parent company having the ultimate control is resident</i>						
3.1.1.1.3.2	<i>If the parent company having the ultimate control is non-resident</i>						
3.1.1.1.3.3	<i>If the parent company having the ultimate control is not known</i>						
3.1.1.0.1	<i>Investment fund shares/units</i>						
3.1.1.0.1.1	<i>Money market fund shares/units</i>						
3.1.2	Debt Instruments						
3.1.2.1	Claims of a direct investor in direct investment enterprises						
3.1.2.2	Claims of direct investment enterprises on a direct investor (Reverse investment)						
3.1.2.3	Between fellow enterprises						
3.1.2.3.1	<i>If the parent company having the ultimate control is resident</i>						
3.1.2.3.2	<i>If the parent company having the ultimate control is non-resident</i>						
3.1.2.3.3	<i>If the parent company having the ultimate control is not known</i>						
3.1.2.0	<i>Debt securities:</i>						
3.1.2.0.1	<i>Debt claims of a direct investor on direct investment enterprises</i>						
3.1.2.0.2	<i>Claims of direct investment enterprises on a direct investor (Reverse investment)</i>						
3.1.2.0.3	<i>Between fellow enterprises</i>						
3.1.2.0.3.1	<i>If the parent company having the ultimate control is resident</i>						
3.1.2.0.3.2	<i>If the parent company having the ultimate control is non-resident</i>						
3.1.2.0.3.3	<i>If the parent company having the ultimate control is not known</i>						
3.2	Portfolio investment						

Appendix 2: IIP Standard components

3.2.1	Equity securities and investment fund shares (NAFA)						
3.2.1.1	Central Bank						
3.2.1.3	General government						
3.2.1.2	Deposit-taking corporations other than the Central Bank						
3.2.1.4	Other Sectors						
3.2.1.4.1	Other financial corporations						
3.2.1.4.2	Non-financial corporations, households and NPISHs						
3.2.1.0.1	<i>Equity securities other than investment fund shares/units (NAFA)</i>						
3.2.1.0.1.1	<i>Listed securities</i>						
3.2.1.0.1.2	<i>Unlisted securities</i>						
3.2.1.0.2	<i>Investment fund shares/units</i>						
3.2.1.0.2.1	<i>Reinvestment of earnings</i>						
3.2.1.0.2.2	<i>Including : Money market fund shares/units</i>						
3.2.2	Debt securities						
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	<i>Monetary Authorities (if applicable)</i>						
3.2.2.1.9.1	<i>Short-term</i>						
3.2.2.1.9.2	<i>Long-term</i>						
3.2.2.2	Deposit-taking corporations other than 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	Non-financial 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						
3.3.1	Central Bank						
3.3.1.9	<i>Monetary Authorities (if applicable)</i>						
3.3.2	Deposit-taking corporations other than the Central Bank						
3.3.3	General government						
3.3.4	Other Sectors						

Appendix 2: IIP Standard components

3.3.4.1	Other financial corporations						
3.3.4.2	Non-financial corporations, households and NPISHs						
3.3.0.1	<i>Financial derivatives (other than reserves)</i>						
3.3.0.1.1	<i>Options</i>						
3.3.0.1.2	<i>Futures contracts</i>						
3.3.0.2	<i>Employee stock options</i>						
3.4	Other Investments						
3.4.1	Other equity securities						
3.4.2	Currency and deposits						
3.4.2.1	Central Bank						
3.4.2.1.1	Short-term						
3.4.2.1.2	Long-term						
3.4.2.1.9	<i>Monetary Authorities (if applicable)</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 other than the Central Bank						
3.4.2.2.0.1	<i>Including : Interbank positions</i>						
3.4.2.2.1	Short-term						
3.4.2.2.2	Long-term						
3.4.2.3	General government						
3.4.2.3.1	Short-term						
3.4.2.3.2	Long-term						
3.4.2.4	Other Sectors						
3.4.2.4.0.1	Short-term						
3.4.2.4.0.2	Long-term						
3.4.2.4.1	Other financial corporations						
3.4.2.4.1.1	Short-term						
3.4.2.4.1.2	Long-term						
3.4.2.4.2	Non-financial corporations, households and NPISHs						
3.4.2.4.2.1	Short-term						
3.4.2.4.2.2	Long-term						
3.4.3	Loans						
3.4.3.1	Central Bank						
3.4.3.1.1	IMF Credit and Loans (other than reserves)						
3.4.3.1.2	Other short-term loans						
3.4.3.1.3	Other long-term loans						
3.4.3.1.9	<i>Monetary Authorities (if applicable)</i>						
3.4.3.1.9.1	<i>IMF Credit and Loans (other than reserves)</i>						
3.4.3.1.9.2	<i>Other short-term loans</i>						
3.4.3.1.9.3	<i>Other long-term loans</i>						
3.4.3.2	Deposit-taking corporations other than the Central Bank						
3.4.3.2.1	Short-term						
3.4.3.2.2	Long-term						
3.4.3.3	General government						
3.4.3.3.1	IMF Credit and Loans (other than						

Appendix 2: IIP Standard components

	reserves)						
3.4.3.3.2	Other short-term loans						
3.4.3.3.3	Other long-term loans						
3.4.3.4	Other Sectors						
3.4.3.4.0.1	Short-term						
3.4.3.4.0.2	Long-term						
3.4.3.4.1	Other financial corporations						
3.4.3.4.1.1	Short-term						
3.4.3.4.1.2	Long-term						
3.4.3.4.2	Non-financial corporations, households and NPISHs						
3.4.3.4.2.1	Short-term						
3.4.3.4.2.2	Long-term						
3.4.4	Insurance, pensions and standardized guarantee schemes						
3.4.4.1	Central Bank						
3.4.4.1.9	<i>Monetary Authorities (if applicable)</i>						
3.4.4.2	Deposit-taking corporations other than the Central Bank						
3.4.4.3	General government						
3.4.4.4	Other Sectors						
3.4.4.4.1	Other financial corporations						
3.4.4.4.2	Non-financial corporations, households and NPISHs						
3.4.4.0.1	<i>Non-life insurance technical reserves</i>						
3.4.4.0.2	<i>Rights to life insurance and annuities</i>						
3.4.4.0.3	<i>Pension entitlements</i>						
3.4.4.0.4	<i>Claims of pension funds on their managers</i>						
3.4.4.0.5	<i>Entitlements other than pensions</i>						
3.4.4.0.6	<i>Provisions for calls on guarantees under the standardized guarantee schemes</i>						
3.4.5	Trade credits and advances						
3.4.5.1	Central Bank						
3.4.5.1.1	Short-term						
3.4.5.1.2	Long-term						
3.4.5.1.9	<i>Monetary Authorities (if applicable)</i>						
3.4.5.1.9.1	<i>Short-term</i>						
3.4.5.1.9.2	<i>Long-term</i>						
3.4.5.2	Deposit-taking corporations other than the Central Bank						
3.4.5.2.1	Short-term						
3.4.5.2.2	Long-term						
3.4.5.3	General government						
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						

Appendix 2: IIP Standard components

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	Non-financial 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						
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	<i>Monetary Authorities (if applicable)</i>						
3.4.6.1.9.1	<i>Short-term</i>						
3.4.6.1.9.2	<i>Long-term</i>						
3.4.6.2	Deposit-taking corporations other than 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	Non-financial 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						
3.5	Foreign reserve assets						
3.5.1	Monetary gold						
3.5.1.1	Metal gold						
3.5.1.2	Unallocated gold accounts						
3.5.2	Special Drawing Rights						
3.5.3	Position of reserve with the IMF						
3.5.4	Other reserve assets						
3.5.4.1	Currency and deposits						
3.5.4.1.1	Claims on Monetary Authorities						
3.5.4.1.2	Claims on other entities						
3.5.4.2	Securities						
3.5.4.2.1	Debt securities						
3.5.4.2.1.1	Short-term						
3.5.4.2.1.2	Long-term						
3.5.4.2.2	Equity securities and investment fund shares (NAFA)						
3.5.4.3	Financial derivatives						
3.5.4.4	Other Claims						

APPENDIX 3: SCOPE OF DATA TO BE COLLECTED

215. The scope of data should be defined taking into account the standard components of BPM6 and the classification of economic agents by sector of activity, knowing that the surveys mainly focused on the collection of data that cannot be obtained through other means (mainly services, income and stock of financial assets and liabilities).

216. In total, 37 collection materials were proposed for the annual balance of payments survey. These materials include questionnaires for resident entities in Member Countries, data processing tools/status of data extraction for collection of regional institutions' transactions with residents of Member Countries and questionnaires to be sent to the ECOWAS institutions for their transactions with the non-residents of ECOWAS.

217. Industrial and commercial businesses in the country are all subject to a questionnaire that summarizes for the relevant calendar year:

- Flows , describing transactions conducted during the year, which will directly feed the relevant headings of the balance of payments;
- The headings of stocks (assets), which will supply the International Investment Position and the balance of payments in comparison with the corresponding stocks of the preceding period (variation in stocks).

218. Some entities with a particular character (transactions mainly on services) are subject to a special survey. They are grouped into categories for which different specific questionnaires were designed. These entities include, among others, State agencies, embassies, hospitals, clinics, airline companies, real estate agencies, travel agencies, notaries, etc.

219. Data collection also covered of transactions of international organizations (BCEAO Headquarters, ASECNA, IRD, BOAD, EBID, UEMOA Commission, ECOWAS Commission, WAMA, WAMI, etc.). This information was collected through the BCEAO headquarters and WAMA, extracted and sent to each country for their input in balance of payments. BCEAO and WAMA will have to rely on countries hosting the headquarters/head office of the relevant institution.

220. The scope of data is as follows:

Appendix 3: Scope of data to be collected

Target Organization	Expected Data ¹
1. Industrial and Commercial Businesses (<i>Trade, industry, agriculture, Building and Construction, Mining and Oil Sectors...</i>)	<i>Transactions on goods, services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
2. Financial Institutions	
a. <i>Banks</i>	<i>Transactions on services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
b. <i>Savings Banks</i>	<i>Transactions on services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
c. <i>Insurance Company</i>	<i>Transactions on services (mainly insurance), investments income and stock of assets (FDI, short and long-term debt securities, loan, insurance technical reserves, receivables and payables etc.)</i>
d. <i>Pension Funds</i>	<i>Transactions on services (mainly insurance), investments income and stock of assets (FDI, short and long-term debt securities, loan, insurance technical reserves, receivables and payables etc.)</i>
e. <i>Retirement Fund</i>	<i>Transactions on services (mainly insurance), investments income and stock of assets (FDI, short and long-term debt securities, loan, insurance technical reserves, receivables and payables etc.)</i>
c. <i>Non-Bank Financial Institutions (Postal savings centre (postal cheques centre), Decentralized Financial Systems, Other Financial Intermediaries)</i>	<i>Transactions on services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
3. Public Administration	
a. <i>Treasury</i>	<i>Current and capital transactions of Government (goods, services, missions expenses, medical evacuations, payment of scholarships to students abroad, contribution to international institutions operations, disposal of mining or telecom assets, monitoring of expenditures of the country's embassies abroad etc.) and issuing of treasury bills and bonds.</i>
b. <i>Debt</i>	<i>The external public debt outstanding, interest payment and reprocessing of debts</i>
c. <i>Institution in charge of foreign trade</i>	<i>Monitoring of the organization of trade fair across the country and participation of nationals to overseas trade fairs.</i>
d. <i>Institution in charge of Tourism</i>	<i>Centralization of government data on foreign</i>

Appendix 3: Scope of data to be collected

Target Organization	Expected Data ¹
	<i>visitors' movement on the national territory</i>
4. Other Businesses	
<i>a. National Lottery</i>	<i>Transactions on goods, services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
<i>b. Railway Companies</i>	<i>Transactions on goods, services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
<i>c. Transport (air, sea, land, goods, personnel, etc.)</i>	<i>Transactions on goods, services (mainly transport services), investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
<i>d. Airports</i>	<i>Transactions on goods, services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
<i>e. Hotels and Restaurants</i>	<i>Transactions on goods, services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
<i>f. Telecom Companies</i>	<i>Transactions on goods, services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
<i>g. Postal and Courier Services</i>	<i>Transactions on services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
5. Other Type of Medium	
<i>a. Travel Agencies</i>	<i>Transactions on goods, services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
<i>b. Pilgrimages to holy places</i>	<i>Transactions on goods, services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
<i>c. Design Offices</i>	<i>Transactions on services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>

Appendix 3: Scope of data to be collected

Target Organization	Expected Data¹
<i>d. Notaries</i>	<i>Transactions on equity securities</i>
<i>e. Advertising Companies</i>	<i>Transactions on services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
<i>f. Inter-State Schools</i>	<i>Transactions on goods, services, income, and deposits.</i>
<i>g. Hospitals and Clinics</i>	<i>Transactions on goods, services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
<i>h. Sport Federations</i>	<i>Transactions on goods, services, investments income and stock of assets (FDI, short and long-term debt securities, loan, currency and deposits, receivables and payables etc.)</i>
<i>i. NGOs and Other NPISHs</i>	<i>Data on current and capital grants, in kind and in cash.</i>
<i>j. Questionnaires sent to foreign embassies (status of transactions carried out with residents).</i>	<i>Transactions on goods and services delivered by resident entities to foreign diplomatic structures, subsidies granted by those structures to the State and associations, as well as their deposits in the local banking system.</i>
<i>a. Questionnaires sent to international financial institutions (status of transactions carried out with residents).</i>	<i>Data on current and capital grants, in kind and in cash. Transactions on goods and services carried out by resident entities, subsidies granted by those structures to the State and associations, as well as their deposits in the local banking system.</i>
<i>b. Data collection/processing of transactions carried out by ECOWAS regional institutions with Member States (UEMOA Commission, EBID, WAMA, WAMI, etc.)</i>	<i>Transactions of regional institutions with member countries (technical assistance, financial support, etc.) remittances, and leave expenses for expatriate staff, etc.</i>
6. Central Bank	Stock of assets and liabilities of the Central Bank

APPENDIX 4 : SUMMARY OF THE CODING OF QUESTIONNAIRES

All the headings of data collection materials are pre-codified so as to ensure a correct entry in the balance of payments. The new coding system which is compliant with the SDMX¹⁰ standard is as follows:

- The economic codes of the balance of payments are made up of six (6) alphanumeric characters in the BPM6 followed by five (5) additional criteria *compared four (4) numeric characters in the BPM5*;
- *In the BPM5 coding system, the first figure indicates the position of the item in the BOP or IIP accounts (stock at the beginning of the period (1), credit flows (2), debit flows (3), net flows (4) and stock at the end of the period (8))¹¹. The second criterion helps in identifying the heading (goods (1), services (2), incomes and current transfers (3), capital account (4), portfolio investment (6) etc.¹². The two last positions provide information on the institutional sector that initiated the transaction or the maturity, where necessary.*
- In the BPM6, the economic code (first column) comprising six (6) alphanumeric characters helps to identify the heading or instrument (goods, services, etc.). For all the headings, the first criterion has three modalities that are identified below:
 - Figure 1 is assigned to transactions on goods and services, employee salaries, other primary incomes and secondary incomes ;
 - Figure 2 is reserved for the capital account headings ;
 - Figure 3 indicates financial account transactions (direct investments, portfolio investments, loans, etc.) and investment incomes
- Five additional criteria (Column 2) are used to capture other data specificities. These criteria are as follows:
 - The first criterion shows the position of the item in the BOP or IIP accounts as indicated below :
 - Figure 1 : transactions on goods and services, employee salaries and other primary

¹⁰ Statistical and Metadata Exchange

¹¹ See § 426 on page 84 of the Manual for Compiling Balance of Payments Statistics, Fifth Edition (1995).

¹² See § 427 on page 84 of the Manual for Compiling Balance of Payments Statistics, Fifth Edition (1995).

Appendix 4: Summary of the coding of Questionnaires

- incomes (1);
- Figure 2: secondary income and capital account transactions;
- Figure 3: for investment incomes, with :
 - 3I for interest payments ;
 - 3D for dividend payments;
 - 3P for insurance related incomes
- Figure 4: net variations in financial assets and liabilities;
- Figure 5: net errors and omissions;
- Figure 8: stock data, as indicated in the heading of the financial account heading on the questionnaires;
- Figure 9: other variations of volume
 - 9P for price variations ;
 - 9X for exchange rate variation;
 - 9A other adjustments.
- The second criterion indicates the type of data and include the five modalities below:
 - Balances (B) ;
 - Credit flows (C) ;
 - Debit flows (D) ;
 - Assets (A) ;
 - Liabilities (L).
- The third criterion provides information on the institutional sector initiating the transaction and includes the modalities below :
 - Central Bank (CB) ;
 - Monetary authorities (MA);
 - Deposits establishments other than the Central Bank (DT);
 - Government (GG);
 - Other sectors (OS);
 - Other financial companies (FC);
 - Non-financial companies, households and ISBLSM (NC)

Appendix 4: Summary of the coding of Questionnaires

- The fourth criterion indicates maturity with the following three modalities :
 - ST for short term assets and liabilities;
 - LT for long term assets and liabilities;
 - and N when the notion of maturity is not applicable.
- The fifth criterion is reserved for the currency denomination.

List of questionnaires

Ident	QUESTIONNAIRES
Q1	OIL COMPANIES
Q2	MINING COMPANIES
Q3	INDUSTRIAL AND COMMERCIAL BUSINESSES
Q4	BANKS
Q5	MICROFINANCE INSTITUTIONS
Q6	SAVINGS BANKS
Q7	OTHER FINANCIAL INTERMEDIARIES
Q8	PUBLIC TREASURY
Q9	EXTERNAL PUBLIC DEBT
Q10	MINISTRY OF TRADE
Q11	MINISTRY OF TOURISM NEW
Q12	NATIONAL LOTTERY
Q13	NATIONAL DIPLOMATIC REPRESENTATIONS OVERSEAS
Q14	FOREIGN DIPLOMATIC REPRESENTATIONS
Q15	INTERNATIONAL ORGANISATIONS
Q16	SOCIAL SECURITY FUND
Q17	INSURANCE COMPANIES
Q18	PENSION FUNDS
Q19	PENSION FUNDS
Q20	RAILWAY COMPANIES
Q21	ROAD TRANSPORT COMPANIES
Q22	NATIONAL MARITIME COMPAGNIES
Q23	FOREIGN AIRLINE COMPANIES
Q24	NATIONAL AIRLINE COMPANIES
Q25	FREIGHTERS AND SHIPOWNERS
Q26	TRAVEL AGENCIES
Q27	AIRPORTS
Q28	PORTS
Q29	HOTELS AND RESTAURANTS
Q30	TELECOMMUNICATIONS COMPANIES
Q31	COURIER AND POSTAL SERVICES
Q32	PILGRIMAGE
Q33	CONSULTING FIRMS
Q34	PUBLIC NOTARIES
Q35	ADVERTISEMENT COMPANIES
Q36	INTER-STATE SCHOOLS
Q37	UNIVERSITIES AND HIGHER EDUCATION INSTITUTIONS
Q38	HOSPITALS AND CLINICS
Q39	SPORTS FEDERATIONS
Q40	NON GOUVERNEMENTAL ORGANISATIONS
Q41	ASSETS AND LIABILITIES OF CENTRAL BANKS

APPENDIX 5: QUESTIONNAIRE FOR ADDITIONAL INFORMATION ON FOREIGN INVESTMENTS IN RESIDENT ENTERPRISES

(To be attached to the balance of payments questionnaire)

Name and address of the enterprise:

Main sector of activity of the enterprise (*):

(*): **A.** Agriculture, forestry and fisheries; **B.** Mining; **C.** Manufacturing Industry; **D.** Electricity, gaz generation and distribution... **E.** Water distribution, sanitation... **F.** Construction ; **G.** Wholesale and retail trade ; **H.** Transports, warehousing ; **I.** Hotel, food and beverage industry ; ; **J.** Communications ; **K.** Financial intermediation, insurance and pension; **L.** Real estate, Hiring, services to companies, **X.** Other (to be specified):

NB: Please stick to this sector classification.

I. TRANSACTIONS ON EQUITY SECURITIES

I.1. EQUITY CAPITAL AFTER ALLOCATION OF RESULTS (**) (In millions of CFAF)

Headings	Stock at the beginning of the period	Stock at the end of the period
Share capital		
Reserves		
Retained earnings		
Total equity capital		

(**): This information is what is contained in the balance sheet of companies surveyed.

I.2.GEOGRAPHICAL DISTRIBUTION OF THE SHARE CAPITAL

Country of residence of the investor (***)	% of the share capital held

(**): If several creditors belong to the same country, please make a distinction by repeating the name of the country as many times as necessary. Please attach a plain sheet for details, if the list is long.

I.3.GEOGRAPHICAL DISTRIBUTION OF EQUITY SECURTIES HELD ABROAD

Country of residence of the investment enterprise (****)	Value at the beginning of the period (in millions of CFAF)	Value at the end of the period (in millions of FCFA)	Proportion of the share capital in the investment enterprise at the end of period (in percentage)

(****): This is an enterprise in which your company holds shares.

II. TRANSACTIONS ON DEBT INSTRUMENTS

Debt instruments are instruments which require the repayment of the principal and/or payment of interest at a given time in the future. These include currency, deposits, debt securities, loans, trade credits, etc. The information covers assets and liabilities.

II.1. GEOGRAPHICAL DISTRIBUTION OF LIABILITIES TO NON RESIDENTS (In millions of CFAF)

Country of residence of the creditor (*)	Type of relationship with the creditor A : Affiliated ⁽¹⁾ B : Non Affiliated ⁽²⁾	Value at the beginning of the period	Value at the end of the period

(*) : If several creditors belong to the same country, please make a distinction by repeating the name of the country as many times as necessary. Please attach a plain sheet for details, if the list is long.

II.2. GEOGRAPHICAL DISTRIBUTION OF CLAIMS ON NON RESIDENTS (in millions of CFAF)

Country of resident of the borrower (**)	Type of relationship with the borrowers A : Affiliated ⁽¹⁾ B : Non-affiliated ⁽²⁾	Value at the beginning of the period	Value at the end of the period

(**): These are countries of residence of entities on which your enterprise holds claims.

(1)These are entities with which your enterprise has direct investment relations, namely: (i) investors which hold directly or indirectly at least 10% of your enterprise's capital; (ii) nonresident enterprises in which your companies holds directly or indirectly at least of the capital and (iii) enterprises with which you share a common parent company, provided none of the two companies holds 10% or more of the other's capital. However, inter-enterprise claims between affiliated financial intermediaries (with the exception of insurance companies and pension funds) are excluded from direct investment, regardless of the type of instrument. In this regard, they are not taken into consideration under this category.

(2) Creditors or debtors which do not meet criterion A.

APPENDIX 6: PREPARATION OF BALANCE OF PAYMENTS REPORTS: TECHNICAL GUIDELINES FOR REPORTING

The balance of payments is a statistical report presented in a comprehensive accounting format by reviewing all financial and non-financial transactions **between the residents of a home country and the non-residents** within a specified period. It consists of the current account, the capital account and the financial account. The current account captures the commodity account, the primary income account and the secondary income account.

The balance of payments is an essential instrument for the assessment of the direction and overall and sectoral performance of the economy including the amount of adjustment efforts needed to attain or maintain the external financial position. The balance of payments is also an analytical and evaluation tool of the stability of the financial system and a vital instrument for the formulation and monitoring of monetary policy implementation.

It is prepared by the Central Bank using the information collected from the major economic operators engaged in transactions with nonresidents. Thus, the attached questionnaire assists in capturing transactions carried out in goods, services or incomes (interests, dividends ...) earned during the year from non-residents including outstanding receivables and payables at the end of the year in respect of non-residents. The transfers issued and received through resident banks in relation to the variation in the outstanding stocks (calculated in comparison with those of the preceding year) help to ensure balance of the overall document.

Designed to cover all international transactions of all types of companies, this questionnaire comprises columns applicable to only some of these companies. The amounts are expressed in millions of (monetary unit).

You would find herein relevant information meant to facilitate the interpretation of this questionnaire. However, in case you encounter any difficulties in understanding, please contact the Central Bank by using the numbers indicated on the first page of the questionnaire.

1. Concepts

Residence of an institutional unit is linked to the economic territory on which it has its « centre of predominant economic interest ». Residents are viewed as natural and legal persons whose centre of predominant economic interest is situated in the country.

Transactions correspond to the interactions between a resident unit and a non-resident unit acting in reciprocal agreement involving an exchange of value or a transfer. This definition excludes from the balance of payments accumulation of external payment arrears, write-offs of loans, changes in asset and liability portfolios of persons or entities which change their place of residence etc. The same applies to holding losses or gains resulting from fluctuations in the exchange rates or the change in the prices of assets or liabilities. These changes are recorded in the « other flows » column and taken into account in the overall external position.

The institutional unit is an economic entity that is capable of acting on its own to acquire assets, contract obligations, engage in economic activities and carry out transactions with other entities.

The direct investor is the investor who directly or indirectly holds at least 10% of the capital of your business.

The direct investment company is a resident company of an economy in which a resident investor of another economy directly or indirectly holds at least 10% of the voting rights of a company or an equivalent in the case of an unincorporated company. It may take the form of ***associated entities, subsidiaries and branches.***

An associated entity is a direct investment company in which an investor directly holds at least a minimum of 10% and a maximum of 50% of voting rights.

A subsidiary is a direct investment company in which an investor holds more than 50% of voting rights (a company controlled by the investor).

A branch is a direct unincorporated investment company owned 100% by its direct investor.

Sister companies are companies directly or indirectly influenced by the same company on condition that any of these companies does not own 10% or more of the other's capital. However, inter-company loans between affiliated financial intermediaries (with the exception of insurance companies and pension funds) are excluded from direct investment, irrespective of the type of instrument.

An affiliated company is an entity with which a company enjoys direct investment relations (direct investor, an associated entity, subsidiary, branch or sister company).

2. Main reporting items

2.1. Current account or capital accounts

Imports/exports of general merchandise: all transactions on movable property between residents and non-residents. The « purchase of goods at the ports by the carriers » is included under « general merchandise ». International trade and non-monetary gold are excluded from this category. The goods exported or imported for processing and repairs of goods as well as the personal belongings of migrants are excluded from this category.

Re-export of goods: the transactions on goods produced in other economies and previously imported and exported without any significant processing must be classified separately if they form a greater part of the exports.

International trade: purchase of goods by a resident (of the reporting economy) from a non-resident and its subsequent resale to a non-resident without the goods entering the economy in question. The purchase of goods is recorded under the heading «goods» as a negative export (negative credit flows) from the economy of the reporter. As for sale, it is calculated under the heading «goods sold» as part of international trade as positive export (positive credit flows) of the economy of the trader.

Manufacturing services on physical inputs held by third parties: they concern processing, assembly, labeling and packaging services, etc. provided by companies which do not own the goods in question.

Maintenance and repair services not included elsewhere: these are maintenance and repair works carried out on property belonging to non-residents (and vice versa).

Postal and courier services : they relate to the collection, transportation and delivery of letters, newspapers, periodicals, brochures and other printed material, parcels and packages and postal counter services and rental of post office boxes. They also include post office counter services such as the sale of stamps and money orders and general delivery and telegraphic services, etc.

Mission and training expenses abroad: these pertain to accommodation, catering, travel and training services etc. abroad. The cost of transport between the country and foreign country/countries should not be included.

Construction works: they include construction, renovation, repair or extension of fixed assets in the form of buildings; land development in respect of engineering and other building engineering services such as roads, bridges, dams, etc. They include site preparation and general construction works as well as specialized services such as painting, plumbing and demolition. Project management is also part of this category. The acquisition of goods and services by the construction firms in the economy where they carry out construction works is also recorded under the construction heading.

Insurance services (other than on goods) and pension services : they include life insurance and life insurance annuities, non-life insurance, re-insurance, pensions, standardized guarantees and services auxiliary to insurance, pension and standardized guarantees.

Services auxiliary to insurance: they include transactions that are closely related to insurance services, retirement and pension funds including agents' commissions, insurance agency and brokerage services, insurance and pension consultancy services, damage assessment and claims settlement services, actuarial services, rescue administration services, compensation settlement and control services and recovery services.

Financial services: they comprise financial intermediation and allied services with the exception of the ones provided by insurance, retirement and pension fund companies. They are generally provided by banks and other financial establishments. They include collection of deposits and lending, issuance of letters of credit and credit cards, commissions and fees in the area of leasing and factoring, guaranteeing and clearing of payments. They also include financial advisory services , safekeeping of financial assets or ingots, financial assets management, surveillance and control services, supply of liquidity, risk-handling services other than insurance services, merger and acquisitions advisory services, credit rating and share trading services.

Expenses for use of intellectual property not included elsewhere: include commissions for the use of property rights (patents, trademarks, copyright, manufacturing procedures and industrial designs) license fees for reproduction and/or distribution of intellectual property incorporated in the original works or samples produced (copyright on books and manuscripts, computer softwares, cinematographic works and sound recordings).

Telecommunication services: include expenses paid to non-residents or income from telecommunications received from non-residents for the transmission of sounds, images, data and information by telephone, telex, telegrams, radio or television (by cable or satellite), electronic mail, fax, etc. as well as networking, teleconferencing and support services provided to companies. They do not take into account the value of information transmitted. They also include cell phone services, basic internet and on-line access services including the provision of internet access. They do not cover telephone network installation services (included in construction works) and services pertaining to databases and other ICT services which help to gain access to data provided by database servers (registered among information services).

ICT services: constitute services related to computer hardware and software and data-processing services. The following are not included in ICT services: softwares ready for use considered as goods, license fees for the reproduction and/or distribution of softwares included in commissions

for the use of intellectual property and unspecified computer training courses included in other personnel, cultural and leisure services.

Information Services: include transactions and services provided by news agencies such as communication of information, photographs and feature articles to the media as well as individual direct subscriptions to newspapers and periodicals received by courier services, electronic mailing and other means. They also include development of databases (including yearbooks and mailing lists), both on-line and through magnetic, optical or printed media and web search portals (search engine services looking for mail addresses for clients who ask questions by using key words).

Research and Development Services: include services related to basic research, applied research and experimental development of new products and procedures.

Other services provided to companies: include other business services, rentals and miscellaneous services provided to companies. The other business services mostly include handling and freight forwarding expenses for goods while the miscellaneous services comprise technical services such as research and engineering expenses as well as technical assistance.

Specialized and management consultancy services : include legal, accounting and management consulting services and public relations as well as advertising , market research and public opinion polling services.

Technical services, trade-related services and other services provided to companies: include architectural, engineering and other technical services, waste processing and depollution services, agricultural and mining services, operating lease services, trade-related and other services provided to companies (water distribution, production of steam, gaz and other petroleum products, etc.).

Personnel, cultural and leisure-related services: include audio-visual and allied services as well as other cultural and leisure-related services.

Goods and services to public authorities not included elsewhere: they correspond to goods and services provided or received by enclaves such as embassies, military bases and international organizations. Also included are goods and services bought from the host economy by diplomats, embassy staff and military personnel abroad and by their dependants. The services provided or received by public authorities that are not included in other categories of services.

Dividends received/ paid on shareholding securities: represent the share of profits received/paid by your company on shares held by /issued on non-residents.

Re-investment of profits / re-invested profits: concern income from shareholding paid to direct investors, deducted from distributed earnings as a percentage of the capital held and which are re-invested in the business to increase their shareholdings.

Interest paid to or received by affiliated companies: are interests on debt securities issued or held by your company on affiliated companies.

Other interests paid to or received by affiliated companies: are interests on commercial loans, deposits and bank borrowing, on currency or rate swaps, on agreements on future rates, etc. The interest on inter-company receivables between related financial intermediaries is also included in this column.

Taxes paid on production and imports: are mandatory, unrequited payments, in cash and in kind, deducted by the public authorities. They concern the production and importation of goods or services, the employment of labour and ownership or use of land, buildings and other assets meant for production. They are due independently to the generation of operating profits.

2.2. Financial Account

Equity securities on direct investment companies: are shares of equity funds (share capital, reserves and retained earnings) of your business in companies in which it holds at least 10 % shares (subsidiary companies, associates or branches).

Equity securities held on direct investors (equity securities held on direct investments (reverse investments): are shares of equity capital of your company in direct investment companies.

Equity securities held in sister companies: shares of equity funds (share capital, reserves, retained earnings) of non-resident sister companies held by your company on direct investments.

Equity securities held by direct investors: shares of at least 10% equity funds of your enterprise held by non-resident investors.

Equity securities held by direct investment companies (reverse investment): are shares of equity funds of your company held by subsidiaries, associates or branches.

Equity securities held by sister companies: are shares of equity funds held by sister enterprises.

Loans granted to or received by affiliated companies: define holding or issuance of debt instruments by your company on entities with which it has direct investment relations (direct investors, associated entities, subsidiary companies, branches or sister enterprises). The inter-company receivables between affiliated financial intermediaries (with the exception of insurance companies and pension funds) are excluded from direct investment, irrespective of the type of instrument. In this regard, they are not taken into account in this category.

Equity securities (< 10 %): are shareholding representing less than 10% of the equity funds of non-resident companies in the form of portfolio investments (investments).

Debt securities: include guaranteed bonds or unsecured ones, treasury bills, promissory notes and certificates of deposits, bills of financial institutions, Treasury bills and other securities not representing a shareholding of the capital.

Derivative financial instruments: are financial instruments related to a specific financial instrument, to an indicator or merchandise which enables one to negotiate financial risks on the capital markets. To record them, indicate against the assets heading the amount of principal receivable and against the liabilities heading the amount of principal payable.

Other equity securities: are shareholdings not included in direct investments and which do not take the form of portfolio investments.

Other loans: these are financial assets created when a creditor lends funds directly to a debtor via a non-negotiable instrument.

Commercial loans: they correspond (generally) to short term credits between companies in the normal course of business by suppliers/buyers of goods or services.

APPENDIX 7: SDMX CODIFICATION

Codification SDMX								
BPM6 Concept	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
Current account	CCC_100000_1_B_N_N_E	CCC	100000	1	B	N	N	E
Credit ¹	CCC_100000_1_C_N_N_E	CCC	100000	1	C	N	N	E
Debit ¹	CCC_100000_1_D_N_N_E	CCC	100000	1	D	N	N	E
Goods and services (P6/P7)	CCC_011000_1_B_N_N_E	CCC	011000	1	B	N	N	E
Credit ¹	CCC_011000_1_C_N_N_E	CCC	011000	1	C	N	N	E
Debit ¹	CCC_011000_1_D_N_N_E	CCC	011000	1	D	N	N	E
Goods (P61/P71)	CCC_110000_1_B_N_N_E	CCC	110000	1	B	N	N	E
Credit ¹	CCC_110000_1_C_N_N_E	CCC	110000	1	C	N	N	E
Debit ¹	CCC_110000_1_D_N_N_E	CCC	110000	1	D	N	N	E
General merchandise on a balance of payments basis	CCC_111000_1_B_N_N_E	CCC	111000	1	B	N	N	E
Credit ¹	CCC_111000_1_C_N_N_E	CCC	111000	1	C	N	N	E
Debit ¹	CCC_111000_1_D_N_N_E	CCC	111000	1	D	N	N	E
<i>Of which Re-exports (credit)</i>	CCC_11100z_1_B_N_N_E	CCC	11100z	1	B	N	N	E
Net exports of goods under merchanting (credit)	CCC_112000_1_B_N_N_E	CCC	112000	1	B	N	N	E
Goods acquired under merchanting (negative credit)	CCC_112100_1_C_N_N_E	CCC	112100	1	C	N	N	E
Goods sold under merchanting (credit)	CCC_112200_1_D_N_N_E	CCC	112200	1	D	N	N	E
Nonmonetary gold	CCC_113000_1_B_N_N_E	CCC	113000	1	B	N	N	E
Credit ¹	CCC_113000_1_C_N_N_E	CCC	113000	1	C	N	N	E
Debit ¹	CCC_113000_1_D_N_N_E	CCC	113000	1	D	N	N	E
Services (P72/P82)	CCC_120000_1_B_N_N_E	CCC	120000	1	B	N	N	E
Credit ¹	CCC_120000_1_C_N_N_E	CCC	120000	1	C	N	N	E
Debit ¹	CCC_120000_1_D_N_N_E	CCC	120000	1	D	N	N	E
Manufacturing services on physical inputs owned by others	CCC_121000_1_B_N_N_E	CCC	121000	1	B	N	N	E
Credit ¹	CCC_121000_1_C_N_N_E	CCC	121000	1	C	N	N	E
Debit ¹	CCC_121000_1_D_N_N_E	CCC	121000	1	D	N	N	E
<i>Goods for processing in reporting economy – Goods returned (CR), Goods received (DR)</i>	CCC_121100_1_B_N_N_E	CCC	121100	1	B	N	N	E
Credit ¹	CCC_121100_1_C_N_N_E	CCC	121100	1	C	N	N	E
Debit ¹	CCC_121100_1_D_N_N_E	CCC	121100	1	D	N	N	E
<i>Goods for processing abroad - Goods sent (CR), Goods returned (DR)</i>	CCC_121200_1_B_N_N_E	CCC	121200	1	B	N	N	E
Credit ¹	CCC_121200_1_C_N_N_E	CCC	121200	1	C	N	N	E
Debit ¹	CCC_121200_1_D_N_N_E	CCC	121200	1	D	N	N	E
Maintenance and repair services n.i.e.	CCC_122000_1_B_N_N_E	CCC	122000	1	B	N	N	E
Credit ¹	CCC_122000_1_C_N_N_E	CCC	122000	1	C	N	N	E
Debit ¹	CCC_122000_1_D_N_N_E	CCC	122000	1	D	N	N	E
Transport	CCC_123000_1_B_N_N_E	CCC	123000	1	B	N	N	E
Credit ¹	CCC_123000_1_C_N_N_E	CCC	123000	1	C	N	N	E

Appendix 7: SDMX Codification

Codification SDMX								
BPM6 Concept								
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
Debit ¹	CCC_123000_1_D_N_N_E	CCC	123000	1	D	N	N	E
Sea transport	CCC_123100_1_B_N_N_E	CCC	123100	1	B	N	N	E
Credit ¹	CCC_123100_1_C_N_N_E	CCC	123100	1	C	N	N	E
Debit ¹	CCC_123100_1_D_N_N_E	CCC	123100	1	D	N	N	E
Passenger	CCC_123110_1_B_N_N_E	CCC	123110	1	B	N	N	E
Credit ¹	CCC_123110_1_C_N_N_E	CCC	123110	1	C	N	N	E
Debit ¹	CCC_123110_1_D_N_N_E	CCC	123110	1	D	N	N	E
<i>Of which: payable by border, seasonal, and other short-term workers</i>	CCC_12311z_1_B_N_N_E	CCC	12311z	1	B	N	N	E
Credit ¹	CCC_12311z_1_C_N_N_E	CCC	12311z	1	C	N	N	E
Debit ¹	CCC_12311z_1_D_N_N_E	CCC	12311z	1	D	N	N	E
Freight	CCC_123120_1_B_N_N_E	CCC	123120	1	B	N	N	E
Credit ¹	CCC_123120_1_C_N_N_E	CCC	123120	1	C	N	N	E
Debit ¹	CCC_123120_1_D_N_N_E	CCC	123120	1	D	N	N	E
Other	CCC_123130_1_B_N_N_E	CCC	123130	1	B	N	N	E
Credit ¹	CCC_123130_1_C_N_N_E	CCC	123130	1	C	N	N	E
Debit ¹	CCC_123130_1_D_N_N_E	CCC	123130	1	D	N	N	E
Air transport	CCC_123200_1_B_N_N_E	CCC	123200	1	B	N	N	E
Credit ¹	CCC_123200_1_C_N_N_E	CCC	123200	1	C	N	N	E
Debit ¹	CCC_123200_1_D_N_N_E	CCC	123200	1	D	N	N	E
Passenger	CCC_123210_1_B_N_N_E	CCC	123210	1	B	N	N	E
Credit ¹	CCC_123210_1_C_N_N_E	CCC	123210	1	C	N	N	E
Debit ¹	CCC_123210_1_D_N_N_E	CCC	123210	1	D	N	N	E
<i>Of which: payable by border, seasonal, and other short-term workers</i>	CCC_12321z_1_B_N_N_E	CCC	12321z	1	B	N	N	E
Credit ¹	CCC_12321z_1_C_N_N_E	CCC	12321z	1	C	N	N	E
Debit ¹	CCC_12321z_1_D_N_N_E	CCC	12321z	1	D	N	N	E
Freight	CCC_123220_1_B_N_N_E	CCC	123220	1	B	N	N	E
Credit ¹	CCC_123220_1_C_N_N_E	CCC	123220	1	C	N	N	E
Debit ¹	CCC_123220_1_D_N_N_E	CCC	123220	1	D	N	N	E
Other	CCC_123230_1_B_N_N_E	CCC	123230	1	B	N	N	E
Credit ¹	CCC_123230_1_C_N_N_E	CCC	123230	1	C	N	N	E
Debit ¹	CCC_123230_1_D_N_N_E	CCC	123230	1	D	N	N	E
Other modes of transport	CCC_123300_1_B_N_N_E	CCC	123300	1	B	N	N	E
Credit ¹	CCC_123300_1_C_N_N_E	CCC	123300	1	C	N	N	E
Debit ¹	CCC_123300_1_D_N_N_E	CCC	123300	1	D	N	N	E
Passenger	CCC_123310_1_B_N_N_E	CCC	123310	1	B	N	N	E
Credit ¹	CCC_123310_1_C_N_N_E	CCC	123310	1	C	N	N	E
Debit ¹	CCC_123310_1_D_N_N_E	CCC	123310	1	D	N	N	E
<i>Of which: payable by border, seasonal, and other short-term workers</i>	CCC_12331z_1_B_N_N_E	CCC	12331z	1	B	N	N	E
Credit ¹	CCC_12331z_1_C_N_N_E	CCC	12331z	1	C	N	N	E
Debit ¹	CCC_12331z_1_D_N_N_E	CCC	12331z	1	D	N	N	E

Appendix 7: SDMX Codification

Codification SDMX								
BPM6 Concept								
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
Freight	CCC_123320_1_B_N_N_E	CCC	123320	1	B	N	N	E
Credit ¹	CCC_123320_1_C_N_N_E	CCC	123320	1	C	N	N	E
Debit ¹	CCC_123320_1_D_N_N_E	CCC	123320	1	D	N	N	E
Other	CCC_123330_1_B_N_N_E	CCC	123330	1	B	N	N	E
Credit ¹	CCC_123330_1_C_N_N_E	CCC	123330	1	C	N	N	E
Debit ¹	CCC_123330_1_D_N_N_E	CCC	123330	1	D	N	N	E
Postal and courier services For all modes of transport	CCC_123400_1_B_N_N_E	CCC	123400	1	B	N	N	E
Credit ¹	CCC_123400_1_C_N_N_E	CCC	123400	1	C	N	N	E
Debit ¹	CCC_123400_1_D_N_N_E	CCC	123400	1	D	N	N	E
For all modes of transport	722	722						
Passenger	CCC_123410_1_B_N_N_E	CCC	123410	1	B	N	N	E
Credit ¹	CCC_123410_1_C_N_N_E	CCC	123410	1	C	N	N	E
Debit ¹	CCC_123410_1_D_N_N_E	CCC	123410	1	D	N	N	E
<i>Of which: payable by border, seasonal, and other short-term workers</i>	CCC_12341z_1_B_N_N_E	CCC	12341z	1	B	N	N	E
Credit ¹	CCC_12341z_1_C_N_N_E	CCC	12341z	1	C	N	N	E
Debit ¹	CCC_12341z_1_D_N_N_E	CCC	12341z	1	D	N	N	E
Freight	CCC_123420_1_B_N_N_E	CCC	123420	1	B	N	N	E
Credit ¹	CCC_123420_1_C_N_N_E	CCC	123420	1	C	N	N	E
Debit ¹	CCC_123420_1_D_N_N_E	CCC	123420	1	D	N	N	E
Other	CCC_123430_1_B_N_N_E	CCC	123430	1	B	N	N	E
Credit ¹	CCC_123430_1_C_N_N_E	CCC	123430	1	C	N	N	E
Debit ¹	CCC_123430_1_D_N_N_E	CCC	123430	1	D	N	N	E
Travel	CCC_124000_1_B_N_N_E	CCC	124000	1	B	N	N	E
Credit ¹	CCC_124000_1_C_N_N_E	CCC	124000	1	C	N	N	E
Debit ¹	CCC_124000_1_D_N_N_E	CCC	124000	1	D	N	N	E
Business	CCC_124100_1_B_N_N_E	CCC	124100	1	B	N	N	E
Credit ¹	CCC_124100_1_C_N_N_E	CCC	124100	1	C	N	N	E
Debit ¹	CCC_124100_1_D_N_N_E	CCC	124100	1	D	N	N	E
<i>Acquisition of goods and services by border, seasonal, and other short-term workers</i>	CCC_124110_1_B_N_N_E	CCC	124110	1	B	N	N	E
Credit ¹	CCC_124110_1_C_N_N_E	CCC	124110	1	C	N	N	E
Debit ¹	CCC_124110_1_D_N_N_E	CCC	124110	1	D	N	N	E
Other	CCC_124120_1_B_N_N_E	CCC	124120	1	B	N	N	E
Credit ¹	CCC_124120_1_C_N_N_E	CCC	124120	1	C	N	N	E
Debit ¹	CCC_124120_1_D_N_N_E	CCC	124120	1	D	N	N	E
Personal	CCC_124200_1_B_N_N_E	CCC	124200	1	B	N	N	E
Credit ¹	CCC_124200_1_C_N_N_E	CCC	124200	1	C	N	N	E
Debit ¹	CCC_124200_1_D_N_N_E	CCC	124200	1	D	N	N	E
<i>Health-related</i>	CCC_124210_1_B_N_N_E	CCC	124210	1	B	N	N	E
Credit ¹	CCC_124210_1_C_N_N_E	CCC	124210	1	C	N	N	E
Debit ¹	CCC_124210_1_D_N_N_E	CCC	124210	1	D	N	N	E

Appendix 7: SDMX Codification

Codification SDMX								
BPM6 Concept								
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
<i>Education-related</i>	CCC_124220_1_B_N_N_E	CCC	124220	1	B	N	N	E
<i>Credit¹</i>	CCC_124220_1_C_N_N_E	CCC	124220	1	C	N	N	E
<i>Debit¹</i>	CCC_124220_1_D_N_N_E	CCC	124220	1	D	N	N	E
<i>Other</i>	CCC_124230_1_B_N_N_E	CCC	124230	1	B	N	N	E
<i>Credit¹</i>	CCC_124230_1_C_N_N_E	CCC	124230	1	C	N	N	E
<i>Debit¹</i>	CCC_124230_1_D_N_N_E	CCC	124230	1	D	N	N	E
<i>For both business and personal travel</i>	722	722						
<i>Goods</i>	CCC_124011_1_B_N_N_E	CCC	124011	1	B	N	N	E
<i>Credit¹</i>	CCC_124011_1_C_N_N_E	CCC	124011	1	C	N	N	E
<i>Debit¹</i>	CCC_124011_1_D_N_N_E	CCC	124011	1	D	N	N	E
<i>Local transport services</i>	CCC_124021_1_B_N_N_E	CCC	124021	1	B	N	N	E
<i>Credit¹</i>	CCC_124021_1_C_N_N_E	CCC	124021	1	C	N	N	E
<i>Debit¹</i>	CCC_124021_1_D_N_N_E	CCC	124021	1	D	N	N	E
<i>Accommodation services</i>	CCC_124031_1_B_N_N_E	CCC	124031	1	B	N	N	E
<i>Credit¹</i>	CCC_124031_1_C_N_N_E	CCC	124031	1	C	N	N	E
<i>Debit¹</i>	CCC_124031_1_D_N_N_E	CCC	124031	1	D	N	N	E
<i>Food-serving services</i>	CCC_124041_1_B_N_N_E	CCC	124041	1	B	N	N	E
<i>Credit¹</i>	CCC_124041_1_C_N_N_E	CCC	124041	1	C	N	N	E
<i>Debit¹</i>	CCC_124041_1_D_N_N_E	CCC	124041	1	D	N	N	E
<i>Other services</i>	CCC_124051_1_B_N_N_E	CCC	124051	1	B	N	N	E
<i>Credit¹</i>	CCC_124051_1_C_N_N_E	CCC	124051	1	C	N	N	E
<i>Debit¹</i>	CCC_124051_1_D_N_N_E	CCC	124051	1	D	N	N	E
<i>Of which: Health services</i>	CCC_124z51_1_B_N_N_E	CCC	124z51	1	B	N	N	E
<i>Credit¹</i>	CCC_124z51_1_C_N_N_E	CCC	124z51	1	C	N	N	E
<i>Debit¹</i>	CCC_124z51_1_D_N_N_E	CCC	124z51	1	D	N	N	E
<i>Of which: Education services</i>	CCC_124y51_1_B_N_N_E	CCC	124y51	1	B	N	N	E
<i>Credit¹</i>	CCC_124y51_1_C_N_N_E	CCC	124y51	1	C	N	N	E
<i>Debit¹</i>	CCC_124y51_1_D_N_N_E	CCC	124y51	1	D	N	N	E
<i>Construction</i>	CCC_125000_1_B_N_N_E	CCC	125000	1	B	N	N	E
<i>Credit¹</i>	CCC_125000_1_C_N_N_E	CCC	125000	1	C	N	N	E
<i>Debit¹</i>	CCC_125000_1_D_N_N_E	CCC	125000	1	D	N	N	E
<i>Construction abroad</i>	CCC_125100_1_B_N_N_E	CCC	125100	1	B	N	N	E
<i>Credit¹</i>	CCC_125100_1_C_N_N_E	CCC	125100	1	C	N	N	E
<i>Debit¹</i>	CCC_125100_1_D_N_N_E	CCC	125100	1	D	N	N	E
<i>Construction in the reporting economy</i>	CCC_125200_1_B_N_N_E	CCC	125200	1	B	N	N	E
<i>Credit¹</i>	CCC_125200_1_C_N_N_E	CCC	125200	1	C	N	N	E
<i>Debit¹</i>	CCC_125200_1_D_N_N_E	CCC	125200	1	D	N	N	E
<i>Insurance and pension services</i>	CCC_126000_1_B_N_N_E	CCC	126000	1	B	N	N	E
<i>Credit¹</i>	CCC_126000_1_C_N_N_E	CCC	126000	1	C	N	N	E
<i>Debit¹</i>	CCC_126000_1_D_N_N_E	CCC	126000	1	D	N	N	E
<i>Direct insurance</i>	CCC_126100_1_B_N_N_E	CCC	126100	1	B	N	N	E
<i>Credit¹</i>	CCC_126100_1_C_N_N_E	CCC	126100	1	C	N	N	E

Appendix 7: SDMX Codification

Codification SDMX								
BPM6 Concept								
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
<i>Debit¹</i>	CCC_126100_1_D_N_N_E	CCC	126100	1	D	N	N	E
<i>Reinsurance</i>	CCC_126200_1_B_N_N_E	CCC	126200	1	B	N	N	E
<i>Credit¹</i>	CCC_126200_1_C_N_N_E	CCC	126200	1	C	N	N	E
<i>Debit¹</i>	CCC_126200_1_D_N_N_E	CCC	126200	1	D	N	N	E
<i>Auxiliary insurance services</i>	CCC_126300_1_B_N_N_E	CCC	126300	1	B	N	N	E
<i>Credit¹</i>	CCC_126300_1_C_N_N_E	CCC	126300	1	C	N	N	E
<i>Debit¹</i>	CCC_126300_1_D_N_N_E	CCC	126300	1	D	N	N	E
<i>Pension and standardized guaranteed services</i>	CCC_126400_1_B_N_N_E	CCC	126400	1	B	N	N	E
<i>Credit¹</i>	CCC_126400_1_C_N_N_E	CCC	126400	1	C	N	N	E
<i>Debit¹</i>	CCC_126400_1_D_N_N_E	CCC	126400	1	D	N	N	E
Financial services	CCC_127000_1_B_N_N_E	CCC	127000	1	B	N	N	E
<i>Credit¹</i>	CCC_127000_1_C_N_N_E	CCC	127000	1	C	N	N	E
<i>Debit¹</i>	CCC_127000_1_D_N_N_E	CCC	127000	1	D	N	N	E
<i>Explicitly charged and other financial services</i>	CCC_127100_1_B_N_N_E	CCC	127100	1	B	N	N	E
<i>Credit¹</i>	CCC_127100_1_C_N_N_E	CCC	127100	1	C	N	N	E
<i>Debit¹</i>	CCC_127100_1_D_N_N_E	CCC	127100	1	D	N	N	E
<i>Financial intermediation services indirectly measured (FISIM)</i>	CCC_127200_1_B_N_N_E	CCC	127200	1	B	N	N	E
<i>Credit¹</i>	CCC_127200_1_C_N_N_E	CCC	127200	1	C	N	N	E
<i>Debit¹</i>	CCC_127200_1_D_N_N_E	CCC	127200	1	D	N	N	E
Charges for the use of intellectual property n.i.e.	CCC_128000_1_B_N_N_E	CCC	128000	1	B	N	N	E
<i>Credit¹</i>	CCC_128000_1_C_N_N_E	CCC	128000	1	C	N	N	E
<i>Debit¹</i>	CCC_128000_1_D_N_N_E	CCC	128000	1	D	N	N	E
Telecommunications, computer, and information services	CCC_129000_1_B_N_N_E	CCC	129000	1	B	N	N	E
<i>Credit¹</i>	CCC_129000_1_C_N_N_E	CCC	129000	1	C	N	N	E
<i>Debit¹</i>	CCC_129000_1_D_N_N_E	CCC	129000	1	D	N	N	E
<i>Telecommunications services</i>	CCC_129100_1_B_N_N_E	CCC	129100	1	B	N	N	E
<i>Credit¹</i>	CCC_129100_1_C_N_N_E	CCC	129100	1	C	N	N	E
<i>Debit¹</i>	CCC_129100_1_D_N_N_E	CCC	129100	1	D	N	N	E
<i>Computer services</i>	CCC_129200_1_B_N_N_E	CCC	129200	1	B	N	N	E
<i>Credit¹</i>	CCC_129200_1_C_N_N_E	CCC	129200	1	C	N	N	E
<i>Credit¹</i>	CCC_129200_1_D_N_N_E	CCC	129200	1	D	N	N	E
<i>Information services</i>	CCC_129300_1_B_N_N_E	CCC	129300	1	B	N	N	E
<i>Credit¹</i>	CCC_129300_1_C_N_N_E	CCC	129300	1	C	N	N	E
<i>Debit¹</i>	CCC_129300_1_D_N_N_E	CCC	129300	1	D	N	N	E
Other business services	CCC_12A000_1_B_N_N_E	CCC	12A000	1	B	N	N	E
<i>Credit¹</i>	CCC_12A000_1_C_N_N_E	CCC	12A000	1	C	N	N	E
<i>Debit¹</i>	CCC_12A000_1_D_N_N_E	CCC	12A000	1	D	N	N	E
Research and development services	CCC_12A100_1_B_N_N_E	CCC	12A100	1	B	N	N	E

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Codification SDMX								
BPM6 Concept								
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
Credit ¹	CCC_12A100_1_C_N_N_E	CCC	12A100	1	C	N	N	E
Debit ¹	CCC_12A100_1_D_N_N_E	CCC	12A100	1	D	N	N	E
Professional and management consulting services	CCC_12A200_1_B_N_N_E	CCC	12A200	1	B	N	N	E
Credit ¹	CCC_12A200_1_C_N_N_E	CCC	12A200	1	C	N	N	E
Debit ¹	CCC_12A200_1_D_N_N_E	CCC	12A200	1	D	N	N	E
Technical, trade-related, and other business services	CCC_12A300_1_B_N_N_E	CCC	12A300	1	B	N	N	E
Credit ¹	CCC_12A300_1_C_N_N_E	CCC	12A300	1	C	N	N	E
Debit ¹	CCC_12A300_1_D_N_N_E	CCC	12A300	1	D	N	N	E
Personal, cultural, and recreational services	CCC_12B000_1_B_N_N_E	CCC	12B000	1	B	N	N	E
Credit ¹	CCC_12B000_1_C_N_N_E	CCC	12B000	1	C	N	N	E
Debit ¹	CCC_12B000_1_D_N_N_E	CCC	12B000	1	D	N	N	E
Audiovisual and related services	CCC_12B100_1_B_N_N_E	CCC	12B100	1	B	N	N	E
Credit ¹	CCC_12B100_1_C_N_N_E	CCC	12B100	1	C	N	N	E
Debit ¹	CCC_12B100_1_D_N_N_E	CCC	12B100	1	D	N	N	E
Other personal, cultural, and recreational services	CCC_12B200_1_B_N_N_E	CCC	12B200	1	B	N	N	E
Credit ¹	CCC_12B200_1_C_N_N_E	CCC	12B200	1	C	N	N	E
Debit ¹	CCC_12B200_1_D_N_N_E	CCC	12B200	1	D	N	N	E
Government goods and services n.i.e.	CCC_12C000_1_B_N_N_E	CCC	12C000	1	B	N	N	E
Credit ¹	CCC_12C000_1_C_N_N_E	CCC	12C000	1	C	N	N	E
Debit ¹	CCC_12C000_1_D_N_N_E	CCC	12C000	1	D	N	N	E
Tourism-related services in travel and passenger transport	CCC_12D000_1_B_N_N_E	CCC	12D000	1	B	N	N	E
Credit ¹	CCC_12D000_1_C_N_N_E	CCC	12D000	1	C	N	N	E
Debit ¹	CCC_12D000_1_D_N_N_E	CCC	12D000	1	D	N	N	E
Primary income	CCC_130000_1_B_N_AL_E	CCC	130000	1	B	N	AL	E
Credit ¹	CCC_130000_1_C_N_AL_E	CCC	130000	1	C	N	AL	E
Debit ¹	CCC_130000_1_D_N_AL_E	CCC	130000	1	D	N	AL	E
Compensation of employees (D1)	CCC_131000_1_B_N_AL_E	CCC	131000	1	B	N	AL	E
Credit ¹	CCC_131000_1_C_N_AL_E	CCC	131000	1	C	N	AL	E
Debit ¹	CCC_131000_1_D_N_AL_E	CCC	131000	1	D	N	AL	E
Investment income	CCC_300000_3_B_N_AL_E	CCC	300000	3	B	N	AL	E
Credit ¹	CCC_300000_3_C_N_AL_E	CCC	300000	3	C	N	AL	E
Debit ¹	CCC_300000_3_D_N_AL_E	CCC	300000	3	D	N	AL	E
Direct investment	CCC_310000_3_B_N_AL_E	CCC	310000	3	B	N	AL	E
Credit ¹	CCC_310000_3_C_N_AL_E	CCC	310000	3	C	N	AL	E
Debit ¹	CCC_310000_3_D_N_AL_E	CCC	310000	3	D	N	AL	E
Income on equity and investment fund shares	CCC_310000_3E_B_N_AL_E	CCC	310000	3E	B	N	AL	E
Credit ¹	CCC_310000_3E_C_N_AL_E	CCC	310000	3E	C	N	AL	E

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Codification SDMX								
BPM6 Concept								
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
Debit ¹	CCC_310000_3E_D_N_AL_E	CCC	310000	3E	D	N	AL	E
Dividends and withdrawals from income of quasi-corporations (D42D)	CCC_310000_3D_B_N_AL_E	CCC	310000	3D	B	N	AL	E
Credit ¹	CCC_310000_3D_C_N_AL_E	CCC	310000	3D	C	N	AL	E
Debit ¹	CCC_310000_3D_D_N_AL_E	CCC	310000	3D	D	N	AL	E
Direct investor in direct investment enterprises	CCC_311110_3D_B_N_AL_E	CCC	311110	3D	B	N	AL	E
Credit ¹	CCC_311110_3D_C_N_AL_E	CCC	311110	3D	C	N	AL	E
Debit ¹	CCC_311110_3D_D_N_AL_E	CCC	311110	3D	D	N	AL	E
Direct investment enterprises in direct investor (reverse investment)	CCC_311120_3D_B_N_AL_E	CCC	311120	3D	B	N	AL	E
Credit ¹	CCC_311120_3D_C_N_AL_E	CCC	311120	3D	C	N	AL	E
Debit ¹	CCC_311120_3D_D_N_AL_E	CCC	311120	3D	D	N	AL	E
Between fellow enterprises	CCC_311130_3D_B_N_AL_E	CCC	311130	3D	B	N	AL	E
Credit ¹	CCC_311130_3D_C_N_AL_E	CCC	311130	3D	C	N	AL	E
Debit ¹	CCC_311130_3D_D_N_AL_E	CCC	311130	3D	D	N	AL	E
<i>if ultimate controlling parent is resident</i>	CCC_311131_3D_B_N_AL_E	CCC	311131	3D	B	N	AL	E
Credit ¹	CCC_311131_3D_C_N_AL_E	CCC	311131	3D	C	N	AL	E
Debit ¹	CCC_311131_3D_D_N_AL_E	CCC	311131	3D	D	N	AL	E
<i>if ultimate controlling parent is nonresident</i>	CCC_311132_3D_B_N_AL_E	CCC	311132	3D	B	N	AL	E
Credit ¹	CCC_311132_3D_C_N_AL_E	CCC	311132	3D	C	N	AL	E
Debit ¹	CCC_311132_3D_D_N_AL_E	CCC	311132	3D	D	N	AL	E
<i>if ultimate controlling parent is unknown</i>	CCC_311133_3D_B_N_AL_E	CCC	311133	3D	B	N	AL	E
Credit ¹	CCC_311133_3D_C_N_AL_E	CCC	311133	3D	C	N	AL	E
Debit ¹	CCC_311133_3D_D_N_AL_E	CCC	311133	3D	D	N	AL	E
Reinvested earnings (D43D)	CCC_310000_3R_B_N_AL_E	CCC	310000	3R	B	N	AL	E
Credit ¹	CCC_310000_3R_C_N_AL_E	CCC	310000	3R	C	N	AL	E
Debit ¹	CCC_310000_3R_D_N_AL_E	CCC	310000	3R	D	N	AL	E
Investment income attributable to policyholders in insurance, pension schemes, and standardized guarantees, and to investment fund shareholders (D44D)	CCC_310000_3T_B_N_AL_E	CCC	310000	3T	B	N	AL	E
Credit ¹	CCC_310000_3T_C_N_AL_E	CCC	310000	3T	C	N	AL	E
Debit ¹	CCC_310000_3T_D_N_AL_E	CCC	310000	3T	D	N	AL	E
<i>of which: Investment income attributable to investment fund shareholders (D443D)</i>	CCC_31100z_3_B_N_AL_E	CCC	31100z	3	B	N	AL	E
Credit ¹	CCC_31100z_3_C_N_AL_E	CCC	31100z	3	C	N	AL	E
Debit ¹	CCC_31100z_3_D_N_AL_E	CCC	31100z	3	D	N	AL	E
Interest (D41D)	CCC_310000_3I_B_N_AL_E	CCC	310000	3I	B	N	AL	E
Credit ¹	CCC_310000_3I_C_N_AL_E	CCC	310000	3I	C	N	AL	E
Debit ¹	CCC_310000_3I_D_N_AL_E	CCC	310000	3I	D	N	AL	E

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Codification SDMX								
BPM6 Concept								
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
Direct investor in direct investment enterprises	CCC_312100_3I_B_N_AL_E	CCC	312100	3I	B	N	AL	E
Credit ¹	CCC_312100_3I_C_N_AL_E	CCC	312100	3I	C	N	AL	E
Debit ¹	CCC_312100_3I_D_N_AL_E	CCC	312100	3I	D	N	AL	E
Direct investment enterprises in direct investor (reverse investment)	CCC_312200_3I_B_N_AL_E	CCC	312200	3I	B	N	AL	E
Credit ¹	CCC_312200_3I_C_N_AL_E	CCC	312200	3I	C	N	AL	E
Debit ¹	CCC_312200_3I_D_N_AL_E	CCC	312200	3I	D	N	AL	E
Between fellow enterprises	CCC_312300_3I_B_N_AL_E	CCC	312300	3I	B	N	AL	E
Credit ¹	CCC_312300_3I_C_N_AL_E	CCC	312300	3I	C	N	AL	E
Debit ¹	CCC_312300_3I_D_N_AL_E	CCC	312300	3I	D	N	AL	E
<i>resident</i> <i>if ultimate controlling parent is</i>	CCC_312310_3I_B_N_AL_E	CCC	312310	3I	B	N	AL	E
Credit ¹	CCC_312310_3I_C_N_AL_E	CCC	312310	3I	C	N	AL	E
Debit ¹	CCC_312310_3I_D_N_AL_E	CCC	312310	3I	D	N	AL	E
<i>nonresident</i> <i>if ultimate controlling parent is</i>	CCC_312320_3I_B_N_AL_E	CCC	312320	3I	B	N	AL	E
Credit ¹	CCC_312320_3I_C_N_AL_E	CCC	312320	3I	C	N	AL	E
Debit ¹	CCC_312320_3I_D_N_AL_E	CCC	312320	3I	D	N	AL	E
<i>unknown</i> <i>if ultimate controlling parent is</i>	CCC_312330_3I_B_N_AL_E	CCC	312330	3I	B	N	AL	E
Credit ¹	CCC_312330_3I_C_N_AL_E	CCC	312330	3I	C	N	AL	E
Debit ¹	CCC_312330_3I_D_N_AL_E	CCC	312330	3I	D	N	AL	E
Memorandum: Interest before FISIM	CCC_310000_3F_B_N_AL_E	CCC	310000	3F	B	N	AL	E
Credit ¹	CCC_310000_3F_C_N_AL_E	CCC	310000	3F	C	N	AL	E
Debit ¹	CCC_310000_3F_D_N_AL_E	CCC	310000	3F	D	N	AL	E
Portfolio investment	CCC_320000_3_B_N_AL_E	CCC	320000	3	B	N	AL	E
Credit ¹	CCC_320000_3_C_N_AL_E	CCC	320000	3	C	N	AL	E
Debit ¹	CCC_320000_3_D_N_AL_E	CCC	320000	3	D	N	AL	E
Investment income on equity and investment fund shares	CCC_320000_3E_B_N_AL_E	CCC	320000	3E	B	N	AL	E
Credit ¹	CCC_320000_3E_C_N_AL_E	CCC	320000	3E	C	N	AL	E
Debit ¹	CCC_320000_3E_D_N_AL_E	CCC	320000	3E	D	N	AL	E
Dividends on equity excluding investment fund shares (D42P)	CCC_321100_3D_B_N_AL_E	CCC	321100	3D	B	N	AL	E
Credit ¹	CCC_321100_3D_C_N_AL_E	CCC	321100	3D	C	N	AL	E
Debit ¹	CCC_321100_3D_D_N_AL_E	CCC	321100	3D	D	N	AL	E
Investment income attributable to investment fund shareholders (D443P)	CCC_321200_3P_B_N_AL_E	CCC	321200	3P	B	N	AL	E
Credit ¹	CCC_321200_3P_C_N_AL_E	CCC	321200	3P	C	N	AL	E
Debit ¹	CCC_321200_3P_D_N_AL_E	CCC	321200	3P	D	N	AL	E
Dividends	CCC_321200_3D_B_N_AL_E	CCC	321200	3D	B	N	AL	E
Credit ¹	CCC_321200_3D_C_N_AL_E	CCC	321200	3D	C	N	AL	E
Debit ¹	CCC_321200_3D_D_N_AL_E	CCC	321200	3D	D	N	AL	E

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Codification SDMX								
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Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
Reinvested earnings	CCC_321200_3R_B_N_AL_E	CCC	321200	3R	B	N	AL	E
Credit ¹	CCC_321200_3R_C_N_AL_E	CCC	321200	3R	C	N	AL	E
Debit ¹	CCC_321200_3R_D_N_AL_E	CCC	321200	3R	D	N	AL	E
Interest (D41P)	CCC_320000_3I_B_N_AL_E	CCC	320000	3I	B	N	AL	E
Credit ¹	CCC_320000_3I_C_N_AL_E	CCC	320000	3I	C	N	AL	E
Debit ¹	CCC_320000_3I_D_N_AL_E	CCC	320000	3I	D	N	AL	E
Short-term	CCC_320000_3I_B_N_ST_E	CCC	320000	3I	B	N	ST	E
Credit ¹	CCC_320000_3I_C_N_ST_E	CCC	320000	3I	C	N	ST	E
Debit ¹	CCC_320000_3I_D_N_ST_E	CCC	320000	3I	D	N	ST	E
Long-term	CCC_320000_3I_B_N_LT_E	CCC	320000	3I	B	N	LT	E
Credit ¹	CCC_320000_3I_C_N_LT_E	CCC	320000	3I	C	N	LT	E
Debit ¹	CCC_320000_3I_D_N_LT_E	CCC	320000	3I	D	N	LT	E
Other investment	CCC_340000_3_B_N_AL_E	CCC	340000	3	B	N	AL	E
Credit ¹	CCC_340000_3_C_N_AL_E	CCC	340000	3	C	N	AL	E
Debit ¹	CCC_340000_3_D_N_AL_E	CCC	340000	3	D	N	AL	E
Withdrawals from income of quasi-corporations (D42O)	CCC_340000_3D_B_N_AL_E	CCC	340000	3D	B	N	AL	E
Credit ¹	CCC_340000_3D_C_N_AL_E	CCC	340000	3D	C	N	AL	E
Debit ¹	CCC_340000_3D_D_N_AL_E	CCC	340000	3D	D	N	AL	E
Interest (D41O)	CCC_340000_3I_B_N_AL_E	CCC	340000	3I	B	N	AL	E
Credit ¹	CCC_340000_3I_C_N_AL_E	CCC	340000	3I	C	N	AL	E
Debit ¹	CCC_340000_3I_D_N_AL_E	CCC	340000	3I	D	N	AL	E
Memorandum: Interest before FISIM	CCC_340000_3F_B_N_AL_E	CCC	340000	3F	B	N	AL	E
Credit ¹	CCC_340000_3F_C_N_AL_E	CCC	340000	3F	C	N	AL	E
Debit ¹	CCC_340000_3F_D_N_AL_E	CCC	340000	3F	D	N	AL	E
Investment income attributable to policyholders in insurance, pension schemes, and standardized guarantees (D441O+ D442O)	CCC_340000_3P_B_N_AL_E	CCC	340000	3P	B	N	AL	E
Credit ¹	CCC_340000_3P_C_N_AL_E	CCC	340000	3P	C	N	AL	E
Debit ¹	CCC_340000_3P_D_N_AL_E	CCC	340000	3P	D	N	AL	E
Reserve assets	CCC_350000_3_B_N_AL_E	CCC	350000	3	B	N	AL	E
Credit ¹	CCC_350000_3_C_N_AL_E	CCC	350000	3	C	N	AL	E
Debit ¹	CCC_350000_3_D_N_AL_E	CCC	350000	3	D	N	AL	E
Income on equity and investment fund shares (D42R)	CCC_350000_3E_B_N_AL_E	CCC	350000	3E	B	N	AL	E
Credit ¹	CCC_350000_3E_C_N_AL_E	CCC	350000	3E	C	N	AL	E
Debit ¹	CCC_350000_3E_D_N_AL_E	CCC	350000	3E	D	N	AL	E
Interest (D41R)	CCC_350000_3I_B_N_AL_E	CCC	350000	3I	B	N	AL	E
Credit ¹	CCC_350000_3I_C_N_AL_E	CCC	350000	3I	C	N	AL	E
Debit ¹	CCC_350000_3I_D_N_AL_E	CCC	350000	3I	D	N	AL	E
Memorandum: Interest before FISIM	CCC_350000_3F_B_N_AL_E	CCC	350000	3F	B	N	AL	E
Credit ¹	CCC_350000_3F_C_N_AL_E	CCC	350000	3F	C	N	AL	E
Debit ¹	CCC_350000_3F_D_N_AL_E	CCC	350000	3F	D	N	AL	E

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Codification SDMX								
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Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
Other primary income	CCC_132000_1_B_N_AL_E	CCC	132000	1	B	N	AL	E
Credit ¹	CCC_132000_1_C_N_AL_E	CCC	132000	1	C	N	AL	E
Debit ¹	CCC_132000_1_D_N_AL_E	CCC	132000	1	D	N	AL	E
Taxes on production and imports (D2)	CCC_132100_1_B_N_AL_E	CCC	132100	1	B	N	AL	E
Credit ¹	CCC_132100_1_C_N_AL_E	CCC	132100	1	C	N	AL	E
Debit ¹	CCC_132100_1_D_N_AL_E	CCC	132100	1	D	N	AL	E
Subsidies (D3)	CCC_132200_1_B_N_AL_E	CCC	132200	1	B	N	AL	E
Credit ¹	CCC_132200_1_C_N_AL_E	CCC	132200	1	C	N	AL	E
Debit ¹	CCC_132200_1_D_N_AL_E	CCC	132200	1	D	N	AL	E
Rent (D45)	CCC_132300_1_B_N_AL_E	CCC	132300	1	B	N	AL	E
Credit ¹	CCC_132300_1_C_N_AL_E	CCC	132300	1	C	N	AL	E
Debit ¹	CCC_132300_1_D_N_AL_E	CCC	132300	1	D	N	AL	E
Secondary income	CCC_140000_2_B_AL_AL_E	CCC	140000	2	B	AL	AL	E
Credit	CCC_140000_2_C_AL_AL_E	CCC	140000	2	C	AL	AL	E
Debit	CCC_140000_2_D_AL_AL_E	CCC	140000	2	D	AL	AL	E
General government	CCC_140000_2_B_GG_AL_E	CCC	140000	2	B	GG	AL	E
Credit ¹	CCC_140000_2_C_GG_AL_E	CCC	140000	2	C	GG	AL	E
Debit ¹	CCC_140000_2_D_GG_AL_E	CCC	140000	2	D	GG	AL	E
Current taxes on income, wealth, etc. (D5) (credit)	CCC_141000_2_B_GG_AL_E	CCC	141000	2	B	GG	AL	E
Of which: payable by border, seasonal, and other short-term workers (credit)	CCC_14100z_2_C_GG_AL_E	CCC	14100z	2	C	GG	AL	E
Social contributions (D61)(credit)	CCC_142000_2_D_GG_AL_E	CCC	142000	2	D	GG	AL	E
Of which: payable by border, seasonal, and other short-term workers (credit)	CCC_14200z_2_B_GG_AL_E	CCC	14200z	2	B	GG	AL	E
Social benefits (D62+D63) (debit)	CCC_143000_2_C_GG_AL_E	CCC	143000	2	C	GG	AL	E
Current international cooperation (D74)	CCC_144000_2_D_GG_AL_E	CCC	144000	2	D	GG	AL	E
Credit ¹	CCC_144000_2_B_GG_AL_E	CCC	144000	2	B	GG	AL	E
Debit ¹	CCC_144000_2_C_GG_AL_E	CCC	144000	2	C	GG	AL	E
Miscellaneous current transfers of general government (D75)	CCC_145000_2_D_GG_AL_E	CCC	145000	2	D	GG	AL	E
Credit ¹	CCC_145000_2_B_GG_AL_E	CCC	145000	2	B	GG	AL	E
Debit ¹	CCC_145000_2_C_GG_AL_E	CCC	145000	2	C	GG	AL	E
Of which: Current transfers to NPISHs	CCC_14500z_2_D_GG_AL_E	CCC	14500z	2	D	GG	AL	E
Credit ¹	CCC_14500z_2_B_GG_AL_E	CCC	14500z	2	B	GG	AL	E
Debit ¹	CCC_14500z_2_C_GG_AL_E	CCC	14500z	2	C	GG	AL	E
Financial corporations, nonfinancial corporations, households, and NPISHs	CCC_140000_2_D_OS_AL_E	CCC	140000	2	D	OS	AL	E
Credit ¹	CCC_140000_2_B_OS_AL_E	CCC	140000	2	B	OS	AL	E
Debit ¹	CCC_140000_2_C_OS_AL_E	CCC	140000	2	C	OS	AL	E
Personal transfers (Current transfers between resident and nonresident households)	CCC_146000_2_D_OS_AL_E	CCC	146000	2	D	OS	AL	E

Appendix 7: SDMX Codification

Codification SDMX									
BPM6 Concept									
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination	
Credit ¹	CCC_146000_2_B_OS_AL_E	CCC	146000	2	B	OS	AL	E	
Debit ¹	CCC_146000_2_C_OS_AL_E	CCC	146000	2	C	OS	AL	E	
<i>Of which: Workers' remittances</i>	CCC_14600z_2_D_OS_AL_E	CCC	14600z	2	D	OS	AL	E	
<i>Credit¹</i>	CCC_14600z_2_B_OS_AL_E	CCC	14600z	2	B	OS	AL	E	
<i>Debit¹</i>	CCC_14600z_2_C_OS_AL_E	CCC	14600z	2	C	OS	AL	E	
Other current transfers	CCC_147000_2_D_OS_AL_E	CCC	147000	2	D	OS	AL	E	
Credit ¹	CCC_147000_2_B_OS_AL_E	CCC	147000	2	B	OS	AL	E	
Debit ¹	CCC_147000_2_C_OS_AL_E	CCC	147000	2	C	OS	AL	E	
<i>Current taxes on income, wealth, etc. (D5) (debit)</i>	CCC_141000_2_D_OS_AL_E	CCC	141000	2	D	OS	AL	E	
<i>Social contributions (D61)</i>	CCC_142000_2_B_OS_AL_E	CCC	142000	2	B	OS	AL	E	
<i>Credit¹</i>	CCC_142000_2_C_OS_AL_E	CCC	142000	2	C	OS	AL	E	
<i>Debit¹</i>	CCC_142000_2_D_OS_AL_E	CCC	142000	2	D	OS	AL	E	
<i>Social benefits (D62+D63)</i>	CCC_143000_2_B_OS_AL_E	CCC	143000	2	B	OS	AL	E	
<i>Credit¹</i>	CCC_143000_2_C_OS_AL_E	CCC	143000	2	C	OS	AL	E	
<i>Debit¹</i>	CCC_143000_2_D_OS_AL_E	CCC	143000	2	D	OS	AL	E	
<i>Net nonlife insurance premiums (D71)</i>	CCC_148000_2_B_OS_AL_E	CCC	148000	2	B	OS	AL	E	
<i>Credit¹</i>	CCC_148000_2_C_OS_AL_E	CCC	148000	2	C	OS	AL	E	
<i>Debit¹</i>	CCC_148000_2_D_OS_AL_E	CCC	148000	2	D	OS	AL	E	
<i>Nonlife insurance claims (D72)</i>	CCC_149000_2_B_OS_AL_E	CCC	149000	2	B	OS	AL	E	
<i>Credit¹</i>	CCC_149000_2_C_OS_AL_E	CCC	149000	2	C	OS	AL	E	
<i>Debit¹</i>	CCC_149000_2_D_OS_AL_E	CCC	149000	2	D	OS	AL	E	
<i>Current international cooperation (D74)</i>	CCC_144000_2_B_OS_AL_E	CCC	144000	2	B	OS	AL	E	
<i>Credit¹</i>	CCC_144000_2_C_OS_AL_E	CCC	144000	2	C	OS	AL	E	
<i>Debit¹</i>	CCC_144000_2_D_OS_AL_E	CCC	144000	2	D	OS	AL	E	
<i>Miscellaneous current transfers (D75)</i>	CCC_145000_2_B_OS_AL_E	CCC	145000	2	B	OS	AL	E	
<i>Credit¹</i>	CCC_145000_2_C_OS_AL_E	CCC	145000	2	C	OS	AL	E	
<i>Debit¹</i>	CCC_145000_2_D_OS_AL_E	CCC	145000	2	D	OS	AL	E	
<i>Of which: Current transfers to NPISHs</i>	CCC_14500z_2_B_OS_AL_E	CCC	14500z	2	B	OS	AL	E	
<i>Credit¹</i>	CCC_14500z_2_C_OS_AL_E	CCC	14500z	2	C	OS	AL	E	
<i>Debit¹</i>	CCC_14500z_2_D_OS_AL_E	CCC	14500z	2	D	OS	AL	E	
<i>Adjustment for change in pension entitlements (D8)</i>	CCC_14A000_2_B_OS_AL_E	CCC	14A000	2	B	OS	AL	E	
<i>Credit¹</i>	CCC_14A000_2_C_OS_AL_E	CCC	14A000	2	C	OS	AL	E	
<i>Debit¹</i>	CCC_14A000_2_D_OS_AL_E	CCC	14A000	2	D	OS	AL	E	
Capital account	CCC_200000_2_B_AL_AL_E	CCC	200000	2	B	AL	AL	E	
Credit	CCC_200000_2_C_AL_AL_E	CCC	200000	2	C	AL	AL	E	
Debit	CCC_200000_2_D_AL_AL_E	CCC	200000	2	D	AL	AL	E	
Gross acquisitions (DR.) / disposals (CR.) of non-produced nonfinancial assets (N2)	CCC_210000_2_B_AL_AL_E	CCC	210000	2	B	AL	AL	E	

Appendix 7: SDMX Codification

Codification SDMX								
BPM6 Concept								
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
Credit ¹	CCC_210000_2_C_AL_AL_E	CCC	210000	2	C	AL	AL	E
Debit ¹	CCC_210000_2_D_AL_AL_E	CCC	210000	2	D	AL	AL	E
Capital transfers (D9)	CCC_220000_2_B_AL_AL_E	CCC	220000	2	B	AL	AL	E
Credit ¹	CCC_220000_2_C_AL_AL_E	CCC	220000	2	C	AL	AL	E
Debit ¹	CCC_220000_2_D_AL_AL_E	CCC	220000	2	D	AL	AL	E
General government	CCC_220000_2_B_GG_AL_E	CCC	220000	2	B	GG	AL	E
Credit ¹	CCC_220000_2_C_GG_AL_E	CCC	220000	2	C	GG	AL	E
Debit ¹	CCC_220000_2_D_GG_AL_E	CCC	220000	2	D	GG	AL	E
Debt forgiveness	CCC_221000_2_B_GG_AL_E	CCC	221000	2	B	GG	AL	E
Credit ¹	CCC_221000_2_C_GG_AL_E	CCC	221000	2	C	GG	AL	E
Debit ¹	CCC_221000_2_D_GG_AL_E	CCC	221000	2	D	GG	AL	E
Other capital transfers	CCC_222000_2_B_GG_AL_E	CCC	222000	2	B	GG	AL	E
Credit ¹	CCC_222000_2_C_GG_AL_E	CCC	222000	2	C	GG	AL	E
Debit ¹	CCC_222000_2_D_GG_AL_E	CCC	222000	2	D	GG	AL	E
<i>Of which: Capital taxes (D91) (credit)</i>	CCC_22200z_2_B_GG_AL_E	CCC	22200z	2	B	GG	AL	E
Financial corporations, nonfinancial corporations, households, and NPISHs	CCC_220000_2_B_OS_AL_E	CCC	220000	2	B	OS	AL	E
Credit ¹	CCC_220000_2_C_OS_AL_E	CCC	220000	2	C	OS	AL	E
Debit ¹	CCC_220000_2_D_OS_AL_E	CCC	220000	2	D	OS	AL	E
Debt forgiveness	CCC_221000_2_B_OS_AL_E	CCC	221000	2	B	OS	AL	E
Credit ¹	CCC_221000_2_C_OS_AL_E	CCC	221000	2	C	OS	AL	E
Debit ¹	CCC_221000_2_D_OS_AL_E	CCC	221000	2	D	OS	AL	E
Other capital transfers	CCC_222000_2_B_OS_AL_E	CCC	222000	2	B	OS	AL	E
Credit ¹	CCC_222000_2_C_OS_AL_E	CCC	222000	2	C	OS	AL	E
Debit ¹	CCC_222000_2_D_OS_AL_E	CCC	222000	2	D	OS	AL	E
<i>Of which: Capital taxes (D91) (debit)</i>	CCC_22200z_2_B_OS_AL_E	CCC	22200z	2	B	OS	AL	E
<i>Of which: Between households</i>	CCC_22000z_2_B_OS_AL_E	CCC	22000z	2	B	OS	AL	E
<i>Credit¹</i>	CCC_22000z_2_C_OS_AL_E	CCC	22000z	2	C	OS	AL	E
<i>Debit¹</i>	CCC_22000z_2_D_OS_AL_E	CCC	22000z	2	D	OS	AL	E
<i>Of which: for each item in capital transfers: Transfers to NPISHs</i>								
<i>Credit¹</i>								
<i>Debit¹</i>								
Net lending (+) / net borrowing (-) (balance from current and capital account) (B9)	CCC_019000_B_B_AL_AL_E	CCC	019000	B	B	AL	AL	E
Financial account	CCC_300000_4_N_AL_AL_E	CCC	300000	4	N	AL	AL	E
Net lending (+) / net borrowing (-) (balance from financial account) (B9)								
Direct investment (FD)	CCC_310000_4_N_AL_AL_E	CCC	310000	4	N	AL	AL	E
Net acquisition of financial assets¹	CCC_310000_4_A_AL_AL_E	CCC	310000	4	A	AL	AL	E
Equity and investment fund shares (F5D)	CCC_311000_4_A_AL_AL_E	CCC	311000	4	A	AL	AL	E

Appendix 7: SDMX Codification

Codification SDMX								
BPM6 Concept								
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
Equity other than reinvestment of earnings	CCC_311100_4_A_AL_AL_E	CCC	311100	4	A	AL	AL	E
Direct investor in direct investment enterprises	CCC_311110_4_A_AL_AL_E	CCC	311110	4	A	AL	AL	E
Direct investment enterprises in direct investor (reverse investment)	CCC_311120_4_A_AL_AL_E	CCC	311120	4	A	AL	AL	E
Between fellow enterprises	CCC_311130_4_A_AL_AL_E	CCC	311130	4	A	AL	AL	E
if ultimate controlling parent is resident	CCC_311131_4_A_AL_AL_E	CCC	311131	4	A	AL	AL	E
if ultimate controlling parent is nonresident	CCC_311132_4_A_AL_AL_E	CCC	311132	4	A	AL	AL	E
if ultimate controlling parent is unknown	CCC_311133_4_A_AL_AL_E	CCC	311133	4	A	AL	AL	E
Reinvestment of earnings	722311000_4R_A_AL_AL_E	722	11000_	R	A	AL	AL	E
Of which: Investment fund shares or units (F52D)	CCC_31100z_4_A_AL_AL_E	CCC	31100z	4	A	AL	AL	E
Of which: Money market fund shares or units (F521D)	CCC_3110zz_4_A_AL_AL_E	CCC	3110zz	4	A	AL	AL	E
Debt instruments	CCC_312000_4_A_AL_AL_E	CCC	312000	4	A	AL	AL	E
Direct investor in direct investment enterprises	CCC_312100_4_A_AL_AL_E	CCC	312100	4	A	AL	AL	E
Direct investment enterprises in direct investor (reverse investment)	CCC_312200_4_A_AL_AL_E	CCC	312200	4	A	AL	AL	E
Between fellow enterprises	CCC_312300_4_A_AL_AL_E	CCC	312300	4	A	AL	AL	E
if ultimate controlling parent is resident	CCC_312310_4_A_AL_AL_E	CCC	312310	4	A	AL	AL	E
if ultimate controlling parent is nonresident	CCC_312320_4_A_AL_AL_E	CCC	312320	4	A	AL	AL	E
if ultimate controlling parent is unknown	CCC_312330_4_A_AL_AL_E	CCC	312330	4	A	AL	AL	E
Of which: Debt securities (F3D)	CCC_31200z_4_A_AL_AL_E	CCC	31200z	4	A	AL	AL	E
Direct investor in direct investment enterprises	CCC_31201z_4_A_AL_AL_E	CCC	31201z	4	A	AL	AL	E
Direct investment enterprises in direct investor (reverse investment)	CCC_31202z_4_A_AL_AL_E	CCC	31202z	4	A	AL	AL	E
Between fellow enterprises	CCC_31203z_4_A_AL_AL_E	CCC	31203z	4	A	AL	AL	E
if ultimate controlling parent is resident	CCC_31213z_4_A_AL_AL_E	CCC	31213z	4	A	AL	AL	E
if ultimate controlling parent is nonresident	CCC_31223z_4_A_AL_AL_E	CCC	31223z	4	A	AL	AL	E
if ultimate controlling parent is unknown	CCC_31233z_4_A_AL_AL_E	CCC	31233z	4	A	AL	AL	E
Net incurrence of liabilities¹	CCC_310000_4_L_AL_AL_E	CCC	310000	4	L	AL	AL	E
Equity and investment fund shares (F5D)	CCC_311000_4_L_AL_AL_E	CCC	311000	4	L	AL	AL	E

Appendix 7: SDMX Codification

Codification SDMX								
BPM6 Concept								
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
Equity other than reinvestment of earnings	CCC_311100_4_L_AL_AL_E	CCC	311100	4	L	AL	AL	E
Direct investor in direct investment enterprises	CCC_311110_4_L_AL_AL_E	CCC	311110	4	L	AL	AL	E
Direct investment enterprises in direct investor (reverse investment)	CCC_311120_4_L_AL_AL_E	CCC	311120	4	L	AL	AL	E
Between fellow enterprises	CCC_311130_4_L_AL_AL_E	CCC	311130	4	L	AL	AL	E
if ultimate controlling parent is resident	CCC_311131_4_L_AL_AL_E	CCC	311131	4	L	AL	AL	E
if ultimate controlling parent is nonresident	CCC_311132_4_L_AL_AL_E	CCC	311132	4	L	AL	AL	E
if ultimate controlling parent is unknown	CCC_311133_4_L_AL_AL_E	CCC	311133	4	L	AL	AL	E
Reinvestment of earnings	722311000_4R_L_AL_AL_E	722	11000_	R	L	AL	AL	E
Of which: Investment fund shares or units (F52D)	CCC_31100z_4_L_AL_AL_E	CCC	31100z	4	L	AL	AL	E
Of which: Money market fund shares or units (F521D)	CCC_3110zz_4_L_AL_AL_E	CCC	3110zz	4	L	AL	AL	E
Debt instruments	CCC_312000_4_L_AL_AL_E	CCC	312000	4	L	AL	AL	E
Direct investor in direct investment enterprises	CCC_312100_4_L_AL_AL_E	CCC	312100	4	L	AL	AL	E
Direct investment enterprises in direct investor (reverse investment)	CCC_312200_4_L_AL_AL_E	CCC	312200	4	L	AL	AL	E
Between fellow enterprises	CCC_312300_4_L_AL_AL_E	CCC	312300	4	L	AL	AL	E
if ultimate controlling parent is resident	CCC_312310_4_L_AL_AL_E	CCC	312310	4	L	AL	AL	E
if ultimate controlling parent is nonresident	CCC_312320_4_L_AL_AL_E	CCC	312320	4	L	AL	AL	E
if ultimate controlling parent is unknown	CCC_312330_4_L_AL_AL_E	CCC	312330	4	L	AL	AL	E
Of which: Debt securities (F3D)	CCC_31200z_4_L_AL_AL_E	CCC	31200z	4	L	AL	AL	E
Direct investor in direct investment enterprises	CCC_31201z_4_L_AL_AL_E	CCC	31201z	4	L	AL	AL	E
Direct investment enterprises in direct investor (reverse investment)	CCC_31202z_4_L_AL_AL_E	CCC	31202z	4	L	AL	AL	E
Between fellow enterprises	CCC_31203z_4_L_AL_AL_E	CCC	31203z	4	L	AL	AL	E
if ultimate controlling parent is resident	CCC_31213z_4_L_AL_AL_E	CCC	31213z	4	L	AL	AL	E
if ultimate controlling parent is nonresident	CCC_31223z_4_L_AL_AL_E	CCC	31223z	4	L	AL	AL	E
if ultimate controlling parent is unknown	CCC_31233z_4_L_AL_AL_E	CCC	31233z	4	L	AL	AL	E
Portfolio investment (FP)	CCC_320000_4_N_AL_AL_E	CCC	320000	4	N	AL	AL	E
Net acquisition of financial assets¹	CCC_320000_4_A_AL_AL_E	CCC	320000	4	A	AL	AL	E
Equity and investment fund shares (F5P)	CCC_321000_4_A_AL_AL_E	CCC	321000	4	A	AL	AL	E

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Codification SDMX								
BPM6 Concept								
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
Central bank	CCC_321000_4_A_CB_AL_E	CCC	321000	4	A	CB	AL	E
<i>Monetary authorities (where relevant)</i>	CCC_321000_4_A_MA_AL_E	CCC	321000	4	A	MA	AL	E
General government	CCC_321000_4_A_GG_AL_E	CCC	321000	4	A	GG	AL	E
central bank								
Deposit-taking corporations, except	CCC_321000_4_A_DT_AL_E	CCC	321000	4	A	DT	AL	E
Other sectors	CCC_321000_4_A_OS_AL_E	CCC	321000	4	A	OS	AL	E
Other financial corporations	CCC_321000_4_A_FC_AL_E	CCC	321000	4	A	FC	AL	E
Nonfinancial corporations, households, and NPISHs	CCC_321000_4_A_NC_AL_E	CCC	321000	4	A	NC	AL	E
<i>Equity securities other than investment fund shares (F51P)</i>								
Listed (F511P)	CCC_321100_4_A_AL_AL_E	CCC	321100	4	A	AL	AL	E
Unlisted (F512P)	CCC_321120_4_A_AL_AL_E	CCC	321120	4	A	AL	AL	E
Investment fund shares or units (F52P)	CCC_321200_4_A_AL_AL_E	CCC	321200	4	A	AL	AL	E
<i>Of which: Reinvestment of earnings</i>	722321200_4R_A_AL_AL_E	722	21200_	R	A	AL	AL	E
<i>Of which: Money market fund shares or units (F521P)</i>	CCC_32120z_4_A_AL_AL_E	CCC	32120z	4	A	AL	AL	E
Debt securities (F3P)	CCC_322000_4_A_AL_AL_E	CCC	322000	4	A	AL	AL	E
Central bank	CCC_322000_4_A_CB_AL_E	CCC	322000	4	A	CB	AL	E
Short-term	CCC_322000_4_A_CB_ST_E	CCC	322000	4	A	CB	ST	E
Long-term	CCC_322000_4_A_CB_LT_E	CCC	322000	4	A	CB	LT	E
<i>Monetary authorities (where relevant)</i>	CCC_322000_4_A_MA_AL_E	CCC	322000	4	A	MA	AL	E
Short-term	CCC_322000_4_A_MA_ST_E	CCC	322000	4	A	MA	ST	E
Long-term	CCC_322000_4_A_MA_LT_E	CCC	322000	4	A	MA	LT	E
central bank								
Deposit-taking corporations, except	CCC_322000_4_A_DT_AL_E	CCC	322000	4	A	DT	AL	E
Short-term	CCC_322000_4_A_DT_ST_E	CCC	322000	4	A	DT	ST	E
Long-term	CCC_322000_4_A_DT_LT_E	CCC	322000	4	A	DT	LT	E
General government	CCC_322000_4_A_GG_AL_E	CCC	322000	4	A	GG	AL	E
Short-term	CCC_322000_4_A_GG_ST_E	CCC	322000	4	A	GG	ST	E
Long-term	CCC_322000_4_A_GG_LT_E	CCC	322000	4	A	GG	LT	E
Other sectors	CCC_322000_4_A_OS_AL_E	CCC	322000	4	A	OS	AL	E
Short-term	CCC_322000_4_A_OS_ST_E	CCC	322000	4	A	OS	ST	E
Long-term	CCC_322000_4_A_OS_LT_E	CCC	322000	4	A	OS	LT	E
Other financial corporations	CCC_322000_4_A_FC_AL_E	CCC	322000	4	A	FC	AL	E
Short-term	CCC_322000_4_A_FC_ST_E	CCC	322000	4	A	FC	ST	E
Long-term	CCC_322000_4_A_FC_LT_E	CCC	322000	4	A	FC	LT	E
Nonfinancial corporations, households, and NPISHs	CCC_322000_4_A_NC_AL_E	CCC	322000	4	A	NC	AL	E
Short-term	CCC_322000_4_A_NC_ST_E	CCC	322000	4	A	NC	ST	E
Long-term	CCC_322000_4_A_NC_LT_E	CCC	322000	4	A	NC	LT	E
Net incurrence of liabilities¹	CCC_320000_4_L_AL_AL_E	CCC	320000	4	L	AL	AL	E
(F5P)								
Equity and investment fund shares	CCC_321000_4_L_AL_AL_E	CCC	321000	4	L	AL	AL	E

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Codification SDMX									
BPM6 Concept									
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination	
Central bank	CCC_321000_4_L_CB_AL_E	CCC	321000	4	L	CB	AL	E	
<i>Monetary authorities (where relevant)</i>	CCC_321000_4_L_MA_AL_E	CCC	321000	4	L	MA	AL	E	
General government	CCC_321000_4_L_GG_AL_E	CCC	321000	4	L	GG	AL	E	
Deposit-taking corporations, except central bank	CCC_321000_4_L_DT_AL_E	CCC	321000	4	L	DT	AL	E	
Other sectors	CCC_321000_4_L_OS_AL_E	CCC	321000	4	L	OS	AL	E	
Other financial corporations	CCC_321000_4_L_FC_AL_E	CCC	321000	4	L	FC	AL	E	
Nonfinancial corporations, households, and NPISHs	CCC_321000_4_L_NC_AL_E	CCC	321000	4	L	NC	AL	E	
<i>Equity securities other than investment fund shares (F51P)</i>	CCC_321100_4_L_AL_AL_E	CCC	321100	4	L	AL	AL	E	
<i>Listed (F511P)</i>	CCC_321110_4_L_AL_AL_E	CCC	321110	4	L	AL	AL	E	
<i>Unlisted (F512P)</i>	CCC_321120_4_L_AL_AL_E	CCC	321120	4	L	AL	AL	E	
<i>Investment fund shares or units (F52P)</i>	CCC_321200_4_L_AL_AL_E	CCC	321200	4	L	AL	AL	E	
<i>Of which: Reinvestment of earnings</i>	722321200_4R_L_AL_AL_E	722	21200_	R	L	AL	AL	E	
<i>Of which: Money market fund shares or units (F521P)</i>	CCC_32120z_4_L_AL_AL_E	CCC	32120z	4	L	AL	AL	E	
Debt securities (F3P)	CCC_322000_4_L_AL_AL_E	CCC	322000	4	L	AL	AL	E	
Central bank	CCC_322000_4_L_CB_AL_E	CCC	322000	4	L	CB	AL	E	
Short-term	CCC_322000_4_L_CB_ST_E	CCC	322000	4	L	CB	ST	E	
Long-term	CCC_322000_4_L_CB_LT_E	CCC	322000	4	L	CB	LT	E	
<i>Monetary authorities (where relevant)</i>	CCC_322000_4_L_MA_AL_E	CCC	322000	4	L	MA	AL	E	
<i>Short-term</i>	CCC_322000_4_L_MA_ST_E	CCC	322000	4	L	MA	ST	E	
<i>Long-term</i>	CCC_322000_4_L_MA_LT_E	CCC	322000	4	L	MA	LT	E	
Deposit-taking corporations, except central bank	CCC_322000_4_L_DT_AL_E	CCC	322000	4	L	DT	AL	E	
Short-term	CCC_322000_4_L_DT_ST_E	CCC	322000	4	L	DT	ST	E	
Long-term	CCC_322000_4_L_DT_LT_E	CCC	322000	4	L	DT	LT	E	
General government	CCC_322000_4_L_GG_AL_E	CCC	322000	4	L	GG	AL	E	
Short-term	CCC_322000_4_L_GG_ST_E	CCC	322000	4	L	GG	ST	E	
Long-term	CCC_322000_4_L_GG_LT_E	CCC	322000	4	L	GG	LT	E	
Other sectors	CCC_322000_4_L_OS_AL_E	CCC	322000	4	L	OS	AL	E	
Short-term	CCC_322000_4_L_OS_ST_E	CCC	322000	4	L	OS	ST	E	
Long-term	CCC_322000_4_L_OS_LT_E	CCC	322000	4	L	OS	LT	E	
Other financial corporations	CCC_322000_4_L_FC_AL_E	CCC	322000	4	L	FC	AL	E	
Short-term	CCC_322000_4_L_FC_ST_E	CCC	322000	4	L	FC	ST	E	
Long-term	CCC_322000_4_L_FC_LT_E	CCC	322000	4	L	FC	LT	E	
Nonfinancial corporations, households, and NPISHs	CCC_322000_4_L_NC_AL_E	CCC	322000	4	L	NC	AL	E	
Short-term	CCC_322000_4_L_NC_ST_E	CCC	322000	4	L	NC	ST	E	

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Codification SDMX								
BPM6 Concept								
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
Long-term	CCC_322000_4_L_NC_LT_E	CCC	322000	4	L	NC	LT	E
Financial derivatives (other than reserves) and employee stock options (F7F)	CCC_330000_4_N_AL_AL_E	CCC	330000	4	N	AL	AL	E
Net acquisition of financial assets¹	CCC_330000_4_A_AL_AL_E	CCC	330000	4	A	AL	AL	E
Central bank	CCC_330000_4_A_CB_AL_E	CCC	330000	4	A	CB	AL	E
<i>Monetary authorities (where relevant)</i>	CCC_330000_4_A_MA_AL_E	CCC	330000	4	A	MA	AL	E
Deposit-taking corporations, except the central bank	CCC_330000_4_A_DT_AL_E	CCC	330000	4	A	DT	AL	E
General government	CCC_330000_4_A_GG_AL_E	CCC	330000	4	A	GG	AL	E
Other sectors	CCC_330000_4_A_OS_AL_E	CCC	330000	4	A	OS	AL	E
Other financial corporations	CCC_330000_4_A_FC_AL_E	CCC	330000	4	A	FC	AL	E
Nonfinancial corporations, households, NPISHs	CCC_330000_4_A_NC_AL_E	CCC	330000	4	A	NC	AL	E
<i>Financial derivatives (other than reserves) (F71F)</i>	CCC_331000_4_A_AL_AL_E	CCC	331000	4	A	AL	AL	E
<i>Options (F711F)</i>	CCC_331100_4_A_AL_AL_E	CCC	331100	4	A	AL	AL	E
<i>Forward-type contracts (F712F)</i>	CCC_331200_4_A_AL_AL_E	CCC	331200	4	A	AL	AL	E
<i>Employee stock options (F72)</i>	CCC_332000_4_A_AL_AL_E	CCC	332000	4	A	AL	AL	E
Net incurrence of liabilities¹	CCC_330000_4_L_AL_AL_E	CCC	330000	4	L	AL	AL	E
Central bank	CCC_330000_4_L_CB_AL_E	CCC	330000	4	L	CB	AL	E
<i>Monetary authorities (where relevant)</i>	CCC_330000_4_L_MA_AL_E	CCC	330000	4	L	MA	AL	E
Deposit-taking corporations, except central bank	CCC_330000_4_L_DT_AL_E	CCC	330000	4	L	DT	AL	E
General government	CCC_330000_4_L_GG_AL_E	CCC	330000	4	L	GG	AL	E
Other sectors	CCC_330000_4_L_OS_AL_E	CCC	330000	4	L	OS	AL	E
Other financial corporations	CCC_330000_4_L_FC_AL_E	CCC	330000	4	L	FC	AL	E
Nonfinancial corporations, households, NPISHs	CCC_330000_4_L_NC_AL_E	CCC	330000	4	L	NC	AL	E
<i>Financial derivatives (other than reserves) (F71F)</i>	CCC_331000_4_L_AL_AL_E	CCC	331000	4	L	AL	AL	E
<i>Options (F711F)</i>	CCC_331100_4_L_AL_AL_E	CCC	331100	4	L	AL	AL	E
<i>Forward-type contracts (F712F)</i>	CCC_331200_4_L_AL_AL_E	CCC	331200	4	L	AL	AL	E
<i>Employee stock options (F72)</i>	CCC_332000_4_L_AL_AL_E	CCC	332000	4	L	AL	AL	E
Other investment (FO)	CCC_340000_4_N_AL_AL_E	CCC	340000	4	N	AL	AL	E
Net acquisition of financial assets¹	CCC_340000_4_A_AL_AL_E	CCC	340000	4	A	AL	AL	E
Net incurrence of liabilities¹	CCC_340000_4_L_AL_AL_E	CCC	340000	4	L	AL	AL	E
Other equity (F519O)	CCC_341000_4_N_AL_AL_E	CCC	341000	4	N	AL	AL	E
Net acquisition of financial assets¹	CCC_341000_4_A_AL_AL_E	CCC	341000	4	A	AL	AL	E
Net incurrence of liabilities¹	CCC_341000_4_L_AL_AL_E	CCC	341000	4	L	AL	AL	E
Currency and deposits (F2O)	CCC_342000_4_N_AL_AL_E	CCC	342000	4	N	AL	AL	E
Net acquisition of financial assets¹	CCC_342000_4_A_AL_AL_E	CCC	342000	4	A	AL	AL	E
Central banks	CCC_342000_4_A_CB_AL_E	CCC	342000	4	A	CB	AL	E
Short-term	CCC_342000_4_A_CB_ST_E	CCC	342000	4	A	CB	ST	E
Long-term	CCC_342000_4_A_CB_LT_E	CCC	342000	4	A	CB	LT	E

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Codification SDMX								
BPM6 Concept								
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
<i>Monetary authorities (where relevant)</i>	CCC_342000_4_A_MA_AL_E	CCC	342000	4	A	MA	AL	E
<i>Short-term</i>	CCC_342000_4_A_MA_ST_E	CCC	342000	4	A	MA	ST	E
<i>Long-term</i>	CCC_342000_4_A_MA_LT_E	CCC	342000	4	A	MA	LT	E
Deposit-taking corporations, except central bank	CCC_342000_4_A_DT_AL_E	CCC	342000	4	A	DT	AL	E
<i>Of which: Interbank positions</i>	CCC_34200z_4_A_DT_AL_E	CCC	34200z	4	A	DT	AL	E
<i>Short-term</i>	CCC_342000_4_A_DT_ST_E	CCC	342000	4	A	DT	ST	E
<i>Long-term</i>	CCC_342000_4_A_DT_LT_E	CCC	342000	4	A	DT	LT	E
General government	CCC_342000_4_A_GG_AL_E	CCC	342000	4	A	GG	AL	E
<i>Short-term</i>	CCC_342000_4_A_GG_ST_E	CCC	342000	4	A	GG	ST	E
<i>Long-term</i>	CCC_342000_4_A_GG_LT_E	CCC	342000	4	A	GG	LT	E
Other sectors	CCC_342000_4_A_OS_AL_E	CCC	342000	4	A	OS	AL	E
<i>Short-term</i>	CCC_342000_4_A_OS_ST_E	CCC	342000	4	A	OS	ST	E
<i>Long-term</i>	CCC_342000_4_A_OS_LT_E	CCC	342000	4	A	OS	LT	E
Other financial corporations	CCC_342000_4_A_FC_AL_E	CCC	342000	4	A	FC	AL	E
<i>Short-term</i>	CCC_342000_4_A_FC_ST_E	CCC	342000	4	A	FC	ST	E
<i>Long-term</i>	CCC_342000_4_A_FC_LT_E	CCC	342000	4	A	FC	LT	E
Nonfinancial corporations, households, NPISHs	CCC_342000_4_A_NC_AL_E	CCC	342000	4	A	NC	AL	E
<i>Short-term</i>	CCC_342000_4_A_NC_ST_E	CCC	342000	4	A	NC	ST	E
<i>Long-term</i>	CCC_342000_4_A_NC_LT_E	CCC	342000	4	A	NC	LT	E
Net incurrence of liabilities¹	CCC_342000_4_L_AL_AL_E	CCC	342000	4	L	AL	AL	E
Central banks	CCC_342000_4_L_CB_AL_E	CCC	342000	4	L	CB	AL	E
<i>Short-term</i>	CCC_342000_4_L_CB_ST_E	CCC	342000	4	L	CB	ST	E
<i>Long-term</i>	CCC_342000_4_L_CB_LT_E	CCC	342000	4	L	CB	LT	E
<i>Monetary authorities (where relevant)</i>	CCC_342000_4_L_MA_AL_E	CCC	342000	4	L	MA	AL	E
<i>Short-term</i>	CCC_342000_4_L_MA_ST_E	CCC	342000	4	L	MA	ST	E
<i>Long-term</i>	CCC_342000_4_L_MA_LT_E	CCC	342000	4	L	MA	LT	E
Deposit-taking corporations, except the central bank	CCC_342000_4_L_DT_AL_E	CCC	342000	4	L	DT	AL	E
<i>Short-term</i>	CCC_342000_4_L_DT_ST_E	CCC	342000	4	L	DT	ST	E
<i>Long-term</i>	CCC_342000_4_L_DT_LT_E	CCC	342000	4	L	DT	LT	E
<i>Of which: Interbank positions</i>	CCC_34200z_4_L_DT_AL_E	CCC	34200z	4	L	DT	AL	E
General government	CCC_342000_4_L_GG_AL_E	CCC	342000	4	L	GG	AL	E
<i>Short-term</i>	CCC_342000_4_L_GG_ST_E	CCC	342000	4	L	GG	ST	E
<i>Long-term</i>	CCC_342000_4_L_GG_LT_E	CCC	342000	4	L	GG	LT	E
Other sectors	CCC_342000_4_L_OS_AL_E	CCC	342000	4	L	OS	AL	E
<i>Short-term</i>	CCC_342000_4_L_OS_ST_E	CCC	342000	4	L	OS	ST	E
<i>Long-term</i>	CCC_342000_4_L_OS_LT_E	CCC	342000	4	L	OS	LT	E
Other financial corporations	CCC_342000_4_L_FC_AL_E	CCC	342000	4	L	FC	AL	E

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Codification SDMX									
BPM6 Concept									
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination	
Short-term	CCC_342000_4_L_FC_ST_E	CCC	342000	4	L	FC	ST	E	
Long-term	CCC_342000_4_L_FC_LT_E	CCC	342000	4	L	FC	LT	E	
Nonfinancial corporations, households, NPISHs	CCC_342000_4_L_NC_AL_E	CCC	342000	4	L	NC	AL	E	
Short-term	CCC_342000_4_L_NC_ST_E	CCC	342000	4	L	NC	ST	E	
Long-term	CCC_342000_4_L_NC_LT_E	CCC	342000	4	L	NC	LT	E	
Loans (F40)	CCC_343000_4_N_AL_AL_E	CCC	343000	4	N	AL	AL	E	
Net acquisition of financial assets¹	CCC_343000_4_A_AL_AL_E	CCC	343000	4	A	AL	AL	E	
Central bank	CCC_343000_4_A_CB_AL_E	CCC	343000	4	A	CB	AL	E	
Credit and loans with the IMF (other than reserves)	CCC_34300z_4_A_CB_AL_E	CCC	34300z	4	A	CB	AL	E	
Other short-term	CCC_343000_4_A_CB_ST_E	CCC	343000	4	A	CB	ST	E	
Other long-term	CCC_343000_4_A_CB_LT_E	CCC	343000	4	A	CB	LT	E	
Monetary authorities (where relevant)	CCC_343000_4_A_MA_AL_E	CCC	343000	4	A	MA	AL	E	
Credit and loans with the IMF (other than reserves)	CCC_34300z_4_A_MA_AL_E	CCC	34300z	4	A	MA	AL	E	
Other short-term	CCC_343000_4_A_MA_ST_E	CCC	343000	4	A	MA	ST	E	
Other long-term	CCC_343000_4_A_MA_LT_E	CCC	343000	4	A	MA	LT	E	
Deposit-taking corporations, except the central bank	CCC_343000_4_A_DT_AL_E	CCC	343000	4	A	DT	AL	E	
Short-term	CCC_343000_4_A_DT_ST_E	CCC	343000	4	A	DT	ST	E	
Long-term	CCC_343000_4_A_DT_LT_E	CCC	343000	4	A	DT	LT	E	
General government	CCC_343000_4_A_GG_AL_E	CCC	343000	4	A	GG	AL	E	
Credit and loans with the IMF (other than reserves)	CCC_34300z_4_A_GG_AL_E	CCC	34300z	4	A	GG	AL	E	
Other short-term	CCC_343000_4_A_GG_ST_E	CCC	343000	4	A	GG	ST	E	
Other long-term	CCC_343000_4_A_GG_LT_E	CCC	343000	4	A	GG	LT	E	
Other sectors	CCC_343000_4_A_OS_AL_E	CCC	343000	4	A	OS	AL	E	
Short-term	CCC_343000_4_A_OS_ST_E	CCC	343000	4	A	OS	ST	E	
Long-term	CCC_343000_4_A_OS_LT_E	CCC	343000	4	A	OS	LT	E	
Other financial corporations	CCC_343000_4_A_FC_AL_E	CCC	343000	4	A	FC	AL	E	
Short-term	CCC_343000_4_A_FC_ST_E	CCC	343000	4	A	FC	ST	E	
Long-term	CCC_343000_4_A_FC_LT_E	CCC	343000	4	A	FC	LT	E	
Nonfinancial corporations, households, and NPISHs	CCC_343000_4_A_NC_AL_E	CCC	343000	4	A	NC	AL	E	
Short-term	CCC_343000_4_A_NC_ST_E	CCC	343000	4	A	NC	ST	E	
Long-term	CCC_343000_4_A_NC_LT_E	CCC	343000	4	A	NC	LT	E	
Net incurrence of liabilities¹	CCC_343000_4_L_AL_AL_E	CCC	343000	4	L	AL	AL	E	
Central bank	CCC_343000_4_L_CB_AL_E	CCC	343000	4	L	CB	AL	E	
Credit and loans with the IMF	CCC_34300z_4_L_CB_AL_E	CCC	34300z	4	L	CB	AL	E	
Other short-term	CCC_343000_4_L_CB_ST_E	CCC	343000	4	L	CB	ST	E	
Other long-term	CCC_343000_4_L_CB_LT_E	CCC	343000	4	L	CB	LT	E	
Monetary authorities (where relevant)	CCC_343000_4_L_MA_AL_E	CCC	343000	4	L	MA	AL	E	

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Codification SDMX									
BPM6 Concept									
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination	
<i>relevant)</i>									
<i>Credit and loans with the IMF</i>	CCC_34300z_4_L_MA_AL_E	CCC	34300z	4	L	MA	AL	E	
<i>Other short-term</i>	CCC_343000_4_L_MA_ST_E	CCC	343000	4	L	MA	ST	E	
<i>Other long-term</i>	CCC_343000_4_L_MA_LT_E	CCC	343000	4	L	MA	LT	E	
<i>Deposit-taking corporations, except the central bank</i>	CCC_343000_4_L_DT_AL_E	CCC	343000	4	L	DT	AL	E	
Short-term	CCC_343000_4_L_DT_ST_E	CCC	343000	4	L	DT	ST	E	
Long-term	CCC_343000_4_L_DT_LT_E	CCC	343000	4	L	DT	LT	E	
<i>General government</i>	CCC_343000_4_L_GG_AL_E	CCC	343000	4	L	GG	AL	E	
<i>Credit and loans with the IMF</i>	CCC_34300z_4_L_GG_AL_E	CCC	34300z	4	L	GG	AL	E	
<i>Other short-term</i>	CCC_343000_4_L_GG_ST_E	CCC	343000	4	L	GG	ST	E	
<i>Other long-term</i>	CCC_343000_4_L_GG_LT_E	CCC	343000	4	L	GG	LT	E	
<i>Other sectors</i>	CCC_343000_4_L_OS_AL_E	CCC	343000	4	L	OS	AL	E	
Short-term	CCC_343000_4_L_OS_ST_E	CCC	343000	4	L	OS	ST	E	
Long-term	CCC_343000_4_L_OS_LT_E	CCC	343000	4	L	OS	LT	E	
<i>Other financial corporations</i>	CCC_343000_4_L_FC_AL_E	CCC	343000	4	L	FC	AL	E	
Short-term	CCC_343000_4_L_FC_ST_E	CCC	343000	4	L	FC	ST	E	
Long-term	CCC_343000_4_L_FC_LT_E	CCC	343000	4	L	FC	LT	E	
<i>Nonfinancial corporations, households, and NPISHs</i>	CCC_343000_4_L_NC_AL_E	CCC	343000	4	L	NC	AL	E	
Short-term	CCC_343000_4_L_NC_ST_E	CCC	343000	4	L	NC	ST	E	
Long-term	CCC_343000_4_L_NC_LT_E	CCC	343000	4	L	NC	LT	E	
Insurance, pension, and standardized guarantee schemes (F60)	CCC_344000_4_N_AL_AL_E	CCC	344000	4	N	AL	AL	E	
Net acquisition of financial assets¹	CCC_344000_4_A_AL_AL_E	CCC	344000	4	A	AL	AL	E	
Central bank	CCC_344000_4_A_CB_AL_E	CCC	344000	4	A	CB	AL	E	
<i>Monetary authorities (where relevant)</i>	CCC_344000_4_A_MA_AL_E	CCC	344000	4	A	MA	AL	E	
<i>Deposit-taking corporations, except the central bank</i>	CCC_344000_4_A_DT_AL_E	CCC	344000	4	A	DT	AL	E	
General government	CCC_344000_4_A_GG_AL_E	CCC	344000	4	A	GG	AL	E	
Other sectors	CCC_344000_4_A_OS_AL_E	CCC	344000	4	A	OS	AL	E	
Other financial corporations	CCC_344000_4_A_FC_AL_E	CCC	344000	4	A	FC	AL	E	
Nonfinancial corporations, households, NPISHs	CCC_344000_4_A_NC_AL_E	CCC	344000	4	A	NC	AL	E	
<i>Nonlife insurance technical reserves (F61O)</i>	CCC_344100_4_A_AL_AL_E	CCC	344100	4	A	AL	AL	E	
<i>Life insurance and annuity entitlements (F62O)</i>	CCC_344200_4_A_AL_AL_E	CCC	344200	4	A	AL	AL	E	
<i>Pension entitlements (F63O)</i>	CCC_344300_4_A_AL_AL_E	CCC	344300	4	A	AL	AL	E	
<i>Claims of pension funds on sponsors (F64O)</i>	CCC_344400_4_A_AL_AL_E	CCC	344400	4	A	AL	AL	E	
<i>Entitlements to non-pension benefits (F65O)</i>	CCC_344500_4_A_AL_AL_E	CCC	344500	4	A	AL	AL	E	

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Codification SDMX								
BPM6 Concept								
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
<i>Provisions for calls under standardized guarantees (F66O)</i>	CCC_344600_4_A_AL_AL_E	CCC	344600	4	A	AL	AL	E
Net incurrence of liabilities¹	CCC_344000_4_L_AL_AL_E	CCC	344000	4	L	AL	AL	E
Central bank	CCC_344000_4_L_CB_AL_E	CCC	344000	4	L	CB	AL	E
<i>Monetary authorities (where relevant)</i>	CCC_344000_4_L_MA_AL_E	CCC	344000	4	L	MA	AL	E
Deposit-taking corporations except central bank	CCC_344000_4_L_DT_AL_E	CCC	344000	4	L	DT	AL	E
General government	CCC_344000_4_L_GG_AL_E	CCC	344000	4	L	GG	AL	E
Other sectors	CCC_344000_4_L_OS_AL_E	CCC	344000	4	L	OS	AL	E
Other financial corporations	CCC_344000_4_L_FC_AL_E	CCC	344000	4	L	FC	AL	E
Nonfinancial corporations, households, NPISHs	CCC_344000_4_L_NC_AL_E	CCC	344000	4	L	NC	AL	E
<i>Nonlife insurance technical reserves (F61O)</i>	CCC_344100_4_L_AL_AL_E	CCC	344100	4	L	AL	AL	E
<i>Life insurance and annuity entitlements (F62O)</i>	CCC_344200_4_L_AL_AL_E	CCC	344200	4	L	AL	AL	E
<i>Pension entitlements (F63O)</i>	CCC_344300_4_L_AL_AL_E	CCC	344300	4	L	AL	AL	E
<i>Claims of pension funds on sponsors (F64O)</i>	CCC_344400_4_L_AL_AL_E	CCC	344400	4	L	AL	AL	E
<i>Entitlements to non-pension benefits (F65O)</i>	CCC_344500_4_L_AL_AL_E	CCC	344500	4	L	AL	AL	E
<i>Provisions for calls under standardized guarantees (F66O)</i>	CCC_344600_4_L_AL_AL_E	CCC	344600	4	L	AL	AL	E
Trade credit and advances (F81O)	CCC_345000_4_N_AL_AL_E	CCC	345000	4	N	AL	AL	E
Net acquisition of financial assets¹	CCC_345000_4_A_AL_AL_E	CCC	345000	4	A	AL	AL	E
Central bank	CCC_345000_4_A_CB_AL_E	CCC	345000	4	A	CB	AL	E
Short-term	CCC_345000_4_A_CB_ST_E	CCC	345000	4	A	CB	ST	E
Long-term	CCC_345000_4_A_CB_LT_E	CCC	345000	4	A	CB	LT	E
<i>Monetary authorities (where relevant)</i>	CCC_345000_4_A_MA_AL_E	CCC	345000	4	A	MA	AL	E
Short-term	CCC_345000_4_A_MA_ST_E	CCC	345000	4	A	MA	ST	E
Long-term	CCC_345000_4_A_MA_LT_E	CCC	345000	4	A	MA	LT	E
Deposit-taking corporations, except central bank	CCC_345000_4_A_DT_AL_E	CCC	345000	4	A	DT	AL	E
Short-term	CCC_345000_4_A_DT_ST_E	CCC	345000	4	A	DT	ST	E
Long-term	CCC_345000_4_A_DT_LT_E	CCC	345000	4	A	DT	LT	E
General government	CCC_345000_4_A_GG_AL_E	CCC	345000	4	A	GG	AL	E
Short-term	CCC_345000_4_A_GG_ST_E	CCC	345000	4	A	GG	ST	E
Long-term	CCC_345000_4_A_GG_LT_E	CCC	345000	4	A	GG	LT	E
Other sectors	CCC_345000_4_A_OS_AL_E	CCC	345000	4	A	OS	AL	E
Short-term	CCC_345000_4_A_OS_ST_E	CCC	345000	4	A	OS	ST	E
Long-term	CCC_345000_4_A_OS_LT_E	CCC	345000	4	A	OS	LT	E
Other financial corporations	CCC_345000_4_A_FC_AL_E	CCC	345000	4	A	FC	AL	E

Appendix 7: SDMX Codification

Codification SDMX									
BPM6 Concept									
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination	
Short-term	CCC_345000_4_A_FC_ST_E	CCC	345000	4	A	FC	ST	E	
Long-term	CCC_345000_4_A_FC_LT_E	CCC	345000	4	A	FC	LT	E	
Nonfinancial corporations, households, and NPISHs	CCC_345000_4_A_NC_AL_E	CCC	345000	4	A	NC	AL	E	
Short-term	CCC_345000_4_A_NC_ST_E	CCC	345000	4	A	NC	ST	E	
Long-term	CCC_345000_4_A_NC_LT_E	CCC	345000	4	A	NC	LT	E	
Net incurrence of liabilities¹	CCC_345000_4_L_AL_AL_E	CCC	345000	4	L	AL	AL	E	
Central bank	CCC_345000_4_L_CB_AL_E	CCC	345000	4	L	CB	AL	E	
Short-term	CCC_345000_4_L_CB_ST_E	CCC	345000	4	L	CB	ST	E	
Long-term	CCC_345000_4_L_CB_LT_E	CCC	345000	4	L	CB	LT	E	
<i>Monetary authorities (where relevant)</i>	CCC_345000_4_L_MA_AL_E	CCC	345000	4	L	MA	AL	E	
Short-term	CCC_345000_4_L_MA_ST_E	CCC	345000	4	L	MA	ST	E	
Long-term	CCC_345000_4_L_MA_LT_E	CCC	345000	4	L	MA	LT	E	
Deposit-taking corporations, except central bank	CCC_345000_4_L_DT_AL_E	CCC	345000	4	L	DT	AL	E	
Short-term	CCC_345000_4_L_DT_ST_E	CCC	345000	4	L	DT	ST	E	
Long-term	CCC_345000_4_L_DT_LT_E	CCC	345000	4	L	DT	LT	E	
General government	CCC_345000_4_L_GG_AL_E	CCC	345000	4	L	GG	AL	E	
Short-term	CCC_345000_4_L_GG_ST_E	CCC	345000	4	L	GG	ST	E	
Long-term	CCC_345000_4_L_GG_LT_E	CCC	345000	4	L	GG	LT	E	
Other sectors	CCC_345000_4_L_OS_AL_E	CCC	345000	4	L	OS	AL	E	
Short-term	CCC_345000_4_L_OS_ST_E	CCC	345000	4	L	OS	ST	E	
Long-term	CCC_345000_4_L_OS_LT_E	CCC	345000	4	L	OS	LT	E	
Other financial corporations	CCC_345000_4_L_FC_AL_E	CCC	345000	4	L	FC	AL	E	
Short-term	CCC_345000_4_L_FC_ST_E	CCC	345000	4	L	FC	ST	E	
Long-term	CCC_345000_4_L_FC_LT_E	CCC	345000	4	L	FC	LT	E	
Nonfinancial corporations, households, and NPISHs	CCC_345000_4_L_NC_AL_E	CCC	345000	4	L	NC	AL	E	
Short-term	CCC_345000_4_L_NC_ST_E	CCC	345000	4	L	NC	ST	E	
Long-term	CCC_345000_4_L_NC_LT_E	CCC	345000	4	L	NC	LT	E	
Other accounts receivable/payable (F890)	CCC_346000_4_N_AL_AL_E	CCC	346000	4	N	AL	AL	E	
Net acquisition of financial assets¹	CCC_346000_4_A_AL_AL_E	CCC	346000	4	A	AL	AL	E	
Central bank	CCC_346000_4_A_CB_AL_E	CCC	346000	4	A	CB	AL	E	
Short-term	CCC_346000_4_A_CB_ST_E	CCC	346000	4	A	CB	ST	E	
Long-term	CCC_346000_4_A_CB_LT_E	CCC	346000	4	A	CB	LT	E	
<i>Monetary authorities (where relevant)</i>	CCC_346000_4_A_MA_AL_E	CCC	346000	4	A	MA	AL	E	
Short-term	CCC_346000_4_A_MA_ST_E	CCC	346000	4	A	MA	ST	E	
Long-term	CCC_346000_4_A_MA_LT_E	CCC	346000	4	A	MA	LT	E	
Deposit-taking corporations, except central bank	CCC_346000_4_A_DT_AL_E	CCC	346000	4	A	DT	AL	E	
Short-term	CCC_346000_4_A_DT_ST_E	CCC	346000	4	A	DT	ST	E	

Appendix 7: SDMX Codification

Codification SDMX									
BPM6 Concept									
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination	
Long-term	CCC_346000_4_A_DT_LT_E	CCC	346000	4	A	DT	LT	E	
General government	CCC_346000_4_A_GG_AL_E	CCC	346000	4	A	GG	AL	E	
Short-term	CCC_346000_4_A_GG_ST_E	CCC	346000	4	A	GG	ST	E	
Long-term	CCC_346000_4_A_GG_LT_E	CCC	346000	4	A	GG	LT	E	
Other sectors	CCC_346000_4_A_OS_AL_E	CCC	346000	4	A	OS	AL	E	
Short-term	CCC_346000_4_A_OS_ST_E	CCC	346000	4	A	OS	ST	E	
Long-term	CCC_346000_4_A_OS_LT_E	CCC	346000	4	A	OS	LT	E	
Other financial corporations	CCC_346000_4_A_FC_AL_E	CCC	346000	4	A	FC	AL	E	
Short-term	CCC_346000_4_A_FC_ST_E	CCC	346000	4	A	FC	ST	E	
Long-term	CCC_346000_4_A_FC_LT_E	CCC	346000	4	A	FC	LT	E	
Nonfinancial corporations, households, NPISHs	CCC_346000_4_A_NC_AL_E	CCC	346000	4	A	NC	AL	E	
Short-term	CCC_346000_4_A_NC_ST_E	CCC	346000	4	A	NC	ST	E	
Long-term	CCC_346000_4_A_NC_LT_E	CCC	346000	4	A	NC	LT	E	
Net incurrence of liabilities ¹	CCC_346000_4_L_AL_AL_E	CCC	346000	4	L	AL	AL	E	
Central bank	CCC_346000_4_L_CB_AL_E	CCC	346000	4	L	CB	AL	E	
Short-term	CCC_346000_4_L_CB_ST_E	CCC	346000	4	L	CB	ST	E	
Long-term	CCC_346000_4_L_CB_LT_E	CCC	346000	4	L	CB	LT	E	
Monetary authorities (where relevant)	CCC_346000_4_L_MA_AL_E	CCC	346000	4	L	MA	AL	E	
Short-term	CCC_346000_4_L_MA_ST_E	CCC	346000	4	L	MA	ST	E	
Long-term	CCC_346000_4_L_MA_LT_E	CCC	346000	4	L	MA	LT	E	
Deposit-taking corporations, except central bank	CCC_346000_4_L_DT_AL_E	CCC	346000	4	L	DT	AL	E	
Short-term	CCC_346000_4_L_DT_ST_E	CCC	346000	4	L	DT	ST	E	
Long-term	CCC_346000_4_L_DT_LT_E	CCC	346000	4	L	DT	LT	E	
General government	CCC_346000_4_L_GG_AL_E	CCC	346000	4	L	GG	AL	E	
Short-term	CCC_346000_4_L_GG_ST_E	CCC	346000	4	L	GG	ST	E	
Long-term	CCC_346000_4_L_GG_LT_E	CCC	346000	4	L	GG	LT	E	
Other sectors	CCC_346000_4_L_OS_AL_E	CCC	346000	4	L	OS	AL	E	
Short-term	CCC_346000_4_L_OS_ST_E	CCC	346000	4	L	OS	ST	E	
Long-term	CCC_346000_4_L_OS_LT_E	CCC	346000	4	L	OS	LT	E	
Other financial corporations	CCC_346000_4_L_FC_AL_E	CCC	346000	4	L	FC	AL	E	
Short-term	CCC_346000_4_L_FC_ST_E	CCC	346000	4	L	FC	ST	E	
Long-term	CCC_346000_4_L_FC_LT_E	CCC	346000	4	L	FC	LT	E	
Nonfinancial corporations, households, NPISHs	CCC_346000_4_L_NC_AL_E	CCC	346000	4	L	NC	AL	E	
Short-term	CCC_346000_4_L_NC_ST_E	CCC	346000	4	L	NC	ST	E	
Long-term	CCC_346000_4_L_NC_LT_E	CCC	346000	4	L	NC	LT	E	
Special drawing rights (F12) (Net incurrence of liabilities ¹)	CCC_347000_4_L_AL_AL_E	CCC	347000	4	L	AL	AL	E	
Reserve assets (FR)	CCC_350000_4_A_AL_AL_E	CCC	350000	4	A	AL	AL	E	
Monetary gold (F11)	CCC_351000_4_A_AL_AL_E	CCC	351000	4	A	AL	AL	E	

Appendix 7: SDMX Codification

Codification SDMX								
BPM6 Concept								
Descriptor	SDMX codes	Country Code	BOP Item	Data Category	Data Type	Resident Sector	Maturity	Currency Denomination
Gold bullion	CCC_351100_4_A_AL_AL_E	CCC	351100	4	A	AL	AL	E
Unallocated gold accounts	CCC_351200_4_A_AL_AL_E	CCC	351200	4	A	AL	AL	E
Special drawing rights (F12)	CCC_352000_4_A_AL_AL_E	CCC	352000	4	A	AL	AL	E
Reserve position in the IMF	CCC_353000_4_A_AL_AL_E	CCC	353000	4	A	AL	AL	E
Other reserve assets	CCC_354000_4_A_AL_AL_E	CCC	354000	4	A	AL	AL	E
Currency and deposits	CCC_354100_4_A_AL_AL_E	CCC	354100	4	A	AL	AL	E
Claims on monetary authorities	CCC_354110_4_A_AL_AL_E	CCC	354110	4	A	AL	AL	E
Claims on other entities	CCC_354120_4_A_AL_AL_E	CCC	354120	4	A	AL	AL	E
Securities	CCC_354200_4_A_AL_AL_E	CCC	354200	4	A	AL	AL	E
Debt securities (F3R)	CCC_354210_4_A_AL_AL_E	CCC	354210	4	A	AL	AL	E
Short-term (F31R)	CCC_354210_4_A_AL_ST_E	CCC	354210	4	A	AL	ST	E
Long-term (F32R)	CCC_354210_4_A_AL_LT_E	CCC	354210	4	A	AL	LT	E
Equity and investment fund shares (F5R)	CCC_354220_4_A_AL_AL_E	CCC	354220	4	A	AL	AL	E
Financial derivatives (F7R)	CCC_354300_4_A_AL_AL_E	CCC	354300	4	A	AL	AL	E
Other claims	CCC_354400_4_A_AL_AL_E	CCC	354400	4	A	AL	AL	E
Net errors and omissions	CCC_400000_5_N_AL_AL_E	CCC	400000	5	N	AL	AL	E

APPENDIX 8: STANDARD QUESTIONNAIRES

Q01 – OIL EXTRACTING COMPANIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 1 1 0 0 0 0	1_C_NC_N_E	Exports (excluding gold).....			
1 1 1 0 0 z	1_C_NC_N_E	Including reexports			
1 1 2 2 0 0	1_C_NC_N_E	Goods sold under merchanting			
1 2 1 2 0 0	1_C_NC_N_E	Goods meant for processing abroad - Shipment for processing			
3 1 1 1 1 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0	3D_C_NC_N_E	Dividends received from foreign direct investment enterprises			
3 1 1 1 3 0	3D_C_NC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0	3R_C_NC_N_E	Reinvested earnings from equity shares held (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_C_NC_N_E	Interest received from direct investment enterprises			
3 1 2 2 0 0	3I_C_NC_N_E	Interest received from direct investors (backward investments)			
3 1 2 3 0 0	3I_C_NC_N_E	Interests from fellow enterprises			
3 2 1 1 0 0	3D_C_NC_N_E	Dividends received on equity shares held (<10%)			
3 2 0 0 0 0	3I_C_NC_ST_E	Interest received on short term debt securities			
3 2 0 0 0 0	3I_C_NC_LT_E	Interest received on long term debt securities			
3 4 0 0 0 0	3I_C_NC_N_E	Others interests received			
1 4 5 0 0 0	2_C_NC_N_E	Other current transfers received			
2 1 0 0 0 0	2_C_NC_N_E	Transfer of unproduced non-financial assets			
1 4 9 0 0 0	2_C_NC_N_E	Non-life insurance claims received			
_ _ _ _ _	_C_NC_N_E	Other operations (please provide details on a plain sheet.)			

Appendix 8: Standard Questionnaire

Q01 – OIL EXTRACTING COMPANIES

I. CURRENT AND CAPITAL TRANSACTIONS					
In millions of monetary units)					
Economic Code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D			I.2 DEBIT FLOWS		
1 1 1 0 0 0 0	1_D_NC_N_E	C.I.F Imports (excluding gold).....			
1 2 3 4 2 0	1_D_NC_N_E	Including freight			
1 2 6 1 0 0	1_D_NC_N_E	Insurance.....			
1 1 2 1 0 0	1_D_NC_N_E	Goods purchased under merchanding			
1 2 1 2 0 0	1_D_NC_N_E	Goods meant for processing abroad - Reimportation after processing			
1 2 2 0 0 0	1_D_NC_N_E	Maintenance and repair services received n.ca			
1 2 3 4 0 0	1_D_NC_N_E	Postal and courier services received			
1 2 4 1 2 0	1_D_NC_N_E	Cost of mission and training abroad			
1 2 5 2 0 0	1_D_NC_N_E	Construction works received (Construction and Public Works)			
1 2 7 0 0 0	1_D_NC_N_E	Financial services			
1 2 9 1 0 0	1_D_NC_N_E	Telecommunication services			
1 2 9 2 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0	1_D_NC_N_E	Information services			
1 2 A 1 0 0	1_D_NC_N_E	Research and Development services			
1 2 A 2 0 0	1_D_NC_N_E	Specialized services and management consultancy services.....			
1 2 A 3 0 0	1_D_NC_N_E	Technical services, merchanding related services and other services			
1 3 1 0 0 0	1_D_NC_N_E	Compensation of employees			
1 4 2 0 0 0	2_D_NC_N_E	Specialized services and management consultancy services.....			
3 1 1 1 1 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_NC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_NC_N_E	Reinvest earning from equity securities held (>10%) Heading calculated by compilers			
3 1 2 1 0 0	3I_D_NC_N_E	Interest paid to foreign direct investors			
3 1 2 2 0 0	3I_D_NC_N_E	Interest paid to direct investment enterprises			
3 1 2 3 0 0	3I_D_NC_N_E	Interest paid to affiliated enterprises			
3 2 1 1 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 2 0 0 0 0	3I_D_NC_ST_E	Interests paid on short term debt securities			
3 2 0 0 0 0	3I_D_NC_LT_E	Interest paid on long term debt securities			
3 4 0 0 0 0	3I_D_NC_N_E	Other interests paid			
1 4 8 0 0 0	2_D_NC_N_E	Net non-life insurance premium paid			
1 4 5 0 0 0	2_D_NC_N_E	Other current transfers			
2 1 0 0 0 0	2_D_NC_N_E	Acquisition of unproduced non-financial assets			
_ _ _ _ _	_D_NC_N_E	Other operations (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q01 – OIL EXTRACTING COMPANIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
L3 OTHER SUPPLEMENTARY INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of Employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise holds equity securities individually >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of these results in respect of the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of results for the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Equity securities >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Equity securities <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q01 – OIL EXTRACTING COMPANIES

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period
3 1 1 1 1 0	8_A_NC_AL_E	Equity securities held in direct investment enterprises									
3 1 1 1 2 0	8_A_NC_AL_E	Equity securities held in respect of direct investors (backward investments)									
3 1 1 1 3 0	8_A_NC_AL_E	Equity shares held in fellow enterprises									
3 1 2 1 0 0	8_A_NC_AL_E	Loans granted to direct investment enterprises									
3 1 2 2 0 0	8_A_NC_AL_E	Loans granted to direct investors (backward investments)									
3 1 2 3 0 0	8_A_NC_AL_E	Loans granted to fellow enterprises									
3 2 1 0 0 0	8_A_NC_AL_E	Equity securities held by non-residents (<10%)									
3 2 2 0 0 0	8_A_NC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_NC_LT_E	Long term debt securities held									
3 3 1 0 0 0	8_A_NC_AL_E	Financial derivatives (options, futures contract,...)									
3 4 2 0 0 0	8_A_NC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_NC_LT_E	Long term currency and deposits held									
3 4 3 0 0 0	8_A_NC_ST_E	Other short term loans granted									
3 4 3 0 0 0	8_A_NC_LT_E	Other long term loans granted									
3 4 5 0 0 0	8_A_NC_ST_E	Commercial credits and advances granted - Short term									
3 4 5 0 0 0	8_A_NC_LT_E	Commercial credits and advances granted - Long term									
3 4 6 0 0 0	8_A_NC_ST_E	Other accounts receivables - Short term									
3 4 6 0 0 0	8_A_NC_LT_E	Other accounts receivable - Long term									

Appendix 8: Standard Questionnaire

Q01 – OIL EXTRACTING COMPANIES

II.FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period
II.2 LIABILITIES											
<u>3 1 1 1 1 0 0 </u>	8_L_NC_AL_E	Equity securities held by direct investors									
<u>3 1 1 1 2 0 0 </u>	8_L_NC_AL_E	Equity securities held by direct investment enterprises (backward investment)									
<u>3 1 1 1 3 0 0 </u>	8_L_NC_AL_E	Equity securities held by fellow enterprises									
<u>3 1 2 1 0 0 0 </u>	8_L_NC_AL_E	Liabilities to direct investors									
<u>3 1 2 2 0 0 0 </u>	8_L_NC_AL_E	Liabilities to direct investments enterprises (backward investment)									
<u>3 1 2 3 0 0 0 </u>	8_L_NC_AL_E	Liabilities to fellow enterprises									
<u>3 2 1 0 0 0 0 </u>	8_L_NC_AL_E	Equity securities held by non-residents (<10%)									
<u>3 2 2 0 0 0 0 </u>	8_L_NC_ST_E	Short term debt securities issued									
<u>3 2 2 0 0 0 0 </u>	8_L_NC_LT_E	Long term debt securities issued									
<u>3 3 1 0 0 0 0 </u>	8_L_NC_AL_E	Financial derivatives									
<u>3 4 3 0 0 0 0 </u>	8_L_NC_ST_E	Other short term borrowings									
<u>3 4 3 0 0 0 0 </u>	8_L_NC_LT_E	Other long term borrowings									
<u>3 4 5 0 0 0 0 </u>	8_L_NC_ST_E	Commercial liabilities and advance received - Short term									
<u>3 4 5 0 0 0 0 </u>	8_L_NC_LT_E	Commercial liabilities and advance received Long Term									
<u>3 4 6 0 0 0 0 </u>	8_L_NC_ST_E	Other accounts payable - Short Term									
<u>3 4 6 0 0 0 0 </u>	8_L_NC_LT_E	Other accounts payable - Long Term									

Appendix 8: Standard Questionnaire

Q02 – MINING COMPANIES

I. CURRENT AND CAPITAL TRANSACTIONS					
In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 1 1 0 0 0	1_C_NC_N_E	Exports (excluding gold).....			
1 1 1 0 0 z	1_C_NC_N_EIncluding re-exports			
1 1 3 0 0 0	1_C_NC_N_E	Non-monetary gold			
1 2 1 2 0 0	1_C_NC_N_E	Goods meant for processing abroad – Shipment for processing			
3 1 1 1 1 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0	3D_C_NC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 3 0	3D_C_NC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0	3R_C_NC_N_E	Reinvested earnings from equity securities (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_C_NC_N_E	Interests received from direct investment enterprises			
3 1 2 2 0 0	3I_C_NC_N_E	Interests received from direct investors (reverse investment)			
3 1 2 3 0 0	3I_C_NC_N_E	Interests received from fellow enterprises			
3 2 1 1 0 0	3D_C_NC_N_E	Dividends received on equity securities held (<10%)			
3 2 0 0 0 0	3I_C_NC_ST_E	Interests received on short term debt securities			
3 2 0 0 0 0	3I_C_NC_LT_E	Interests received on long term debt securities			
3 4 0 0 0 0	3I_C_NC_N_E	Other interests received			
1 4 5 0 0 0	2_C_NC_N_E	Other current transfers received			
2 1 0 0 0 0	2_C_NC_N_E	Transfer of unproduced non-financial assets			
1 4 9 0 0 0	2_C_NC_N_E	Non-life insurance claims received			
_ _ _ _ _ _	_C_NC_N_E	Other operations (please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q02 – MINING COMPANIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 1 1 0 0 0 0	1_D_NC_N_E	C.I.F imports (Excluding gold).....			
1 2 3 2 1 z	1_D_NC_N_E	Including freight			
1 2 6 1 0 0	1_D_NC_N_E	Insurance.....			
1 1 2 1 0 0	1_D_NC_N_E	Goods purchased under merchanting....			
1 2 1 2 0 0	1_D_NC_N_E	Goods processed abroad - Reimportation after processing			
1 2 2 0 0 0	1_D_NC_N_E	Maintenance and repair services received n. c a			
1 2 3 4 0 0	1_D_NC_N_E	Postal and courier services received			
1 2 4 1 2 0	1_D_NC_N_E	Cost of mission and training abroad			
1 2 5 2 0 0	1_D_NC_N_E	Construction works received (Building and Public Works)			
1 2 7 0 0 0	1_D_NC_N_E	Financial services			
1 2 9 1 0 0	1_D_NC_N_E	Telecommunication services			
1 2 9 2 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0	1_D_NC_N_E	Information services			
1 2 A 1 0 0	1_D_NC_N_E	Research & Development services.....			
1 2 A 2 0 0	1_D_NC_N_E	Specialized services and management consultancy services.....			
1 2 A 3 0 0	1_D_NC_N_E	Technical services, merchanting related services and other services..			
1 3 1 0 0 0	1_D_NC_N_E	Compensation of employees			
1 4 2 0 0 0	2_D_NC_N_E	Social security contributions			
3 1 1 1 1 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_NC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_NC_N_E	Reinvested earnings from equity securities (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_D_NC_N_E	Interests paid to foreign direct investors			
3 1 2 2 0 0	3I_D_NC_N_E	Interest paid to direct investment enterprises			
3 1 2 3 0 0	3I_D_NC_N_E	Interest paid to affiliated enterprises			
3 2 1 1 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 2 0 0 0 0	3I_D_NC_ST_E	Interests paid on short term securities			
3 2 0 0 0 0	3I_D_NC_LT_E	Interests paid on long term debt securities			
3 4 0 0 0 0	3I_D_NC_N_E	Other interests paid			
1 4 8 0 0 0	2_D_NC_N_E	Net non-life insurance premium paid			
1 4 5 0 0 0	2_D_NC_N_E	Other current transfers			
2 1 0 0 0 0	2_D_NC_N_E	Acquisition of unproduced non-financial assets			
- 1 1 1 1 1	_D_NC_N_E	Other operations (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q02 – MINING COMPANIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREING EQUITY HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise hold equities individually >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of these results for the period under review V					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of results for the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Equity >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Equity <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q02 – MINING COMPANIES

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of Period	Beginning of period	Other flows	End of Period	Beginning of period	Other flows	End of Period
II.1 ASSETS											
<u>3 1 1 1 1 0 </u>	8_A_NC_AL_E	Equity securities held in direct investment enterprises									
<u>3 1 1 1 2 0 </u>	8_A_NC_AL_E	Equity securities held on direct investors (reverse investments)									
<u>3 1 1 1 3 0 </u>	8_A_NC_AL_E	Equity securities held in fellow enterprises									
<u>3 1 2 1 0 0 </u>	8_A_NC_AL_E	Lendings granted direct investment enterprises									
<u>3 1 2 2 0 0 </u>	8_A_NC_AL_E	Lendings granted to direct investors (backward investments)									
<u>3 1 2 3 0 0 </u>	8_A_NC_AL_E	Lending granted fellow enterprises									
<u>3 2 1 0 0 0 </u>	8_A_NC_AL_E	Equity securities held on non-residents <10%									
<u>3 2 2 0 0 0 </u>	8_A_NC_ST_E	Short term debt securities held									
<u>3 2 2 0 0 0 </u>	8_A_NC_LT_E	Long term debt securities held									
<u>3 3 1 0 0 0 </u>	8_A_NC_AL_E	Financial derivatives (options, futures contract...)									
<u>3 4 2 0 0 0 </u>	8_A_NC_ST_E	Short term Currency and deposits held									
<u>3 4 2 0 0 0 </u>	8_A_NC_LT_E	Long term currency and deposits held									
<u>3 4 3 0 0 0 </u>	8_A_NC_ST_E	Other short terms lendings granted									
<u>3 4 3 0 0 0 </u>	8_A_NC_LT_E	Other long term lendings granted									
<u>3 4 5 0 0 0 </u>	8_A_NC_ST_E	Commercial credits and advances granted - Short Term									
<u>3 4 5 0 0 0 </u>	8_A_NC_LT_E	Commercial credits and advances granted - Long Term									
<u>3 4 6 0 0 0 </u>	8_A_NC_ST_E	Other accounts receivable - Short Term									
<u>3 4 6 0 0 0 </u>	8_A_NC_LT_E	Other accounts receivable - Long Term									

Appendix 8: Standard Questionnaire

Q02 – MINING COMPANIES

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of Period	Beginning of period	Other flows	End of Period	Beginning of period	Other flows	End of Period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_NC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_NC_AL_E	Equity securities held by direct investment enterprises (reverse investment)									
3 1 1 1 3 0	8_L_NC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_NC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_NC_AL_E	Liabilities to direct investment enterprises (reverse investment)									
3 1 2 3 0 0	8_L_NC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_NC_AL_E	Equity securities held by non-residents (<10%)									
3 2 2 0 0 0	8_L_NC_ST_E	Titres de créance à court terme émis									
3 2 2 0 0 0	8_L_NC_LT_E	Long term debt securities issued									
3 3 1 0 0 0	8_L_NC_AL_E	Financial derivatives									
3 4 3 0 0 0	8_L_NC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_NC_LT_E	Other long term borrowings									
3 4 5 0 0 0	8_L_NC_ST_E	Commercial liabilities and advances received - Short Term									
3 4 5 0 0 0	8_L_NC_LT_E	Commercial liabilities and advances received - Long Term									
3 4 6 0 0 0	8_L_NC_ST_E	Other accounts payable - Short Term									
3 4 6 0 0 0	8_L_NC_LT_E	Other accounts payable -Long Term									

Appendix 8: Standard Questionnaire

Q03 – COMMERCIAL AND INDUSTRIAL ENTERPRISES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of units of account)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C		I.1 CREDIT FLOWS			
1 1 1 0 0 0 0	1_C_NC_N_E	Exports (excluding gold).....			
1 1 1 0 0 z	1_C_NC_N_EIncluding re-exports			
1 1 2 2 0 0	1_C_NC_N_E	Goods sold under merchanting....			
1 2 1 2 0 0	1_C_NC_N_E	Goods for processing abroad - Shipment for processing			
3 1 1 1 1 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0	3D_C_NC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 3 0	3D_C_NC_N_E	Dividends received from fellow enterprises			
3 1 0 0 0 0	3R_C_NC_N_E	Reinvested earnings in respect of equity securities (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_C_NC_N_E	Interests from direct investment enterprises			
3 1 2 2 0 0	3I_C_NC_N_E	Interests received from direct investors (backward investment)			
3 1 2 3 0 0	3I_C_NC_N_E	Interests received from fellow enterprises			
3 2 1 1 0 0	3D_C_NC_N_E	Dividends on equity securities held (<10%)			
3 2 0 0 0 0	3I_C_NC_ST_E	Interest received on short term debt securities			
3 2 0 0 0 0	3I_C_NC_LT_E	Interest received on long term debt securities			
3 4 0 0 0 0	3I_C_NC_N_E	Other interests received			
1 4 5 0 0 0	2_C_NC_N_E	Miscellaneous current transfers received			
2 1 0 0 0 0	2_C_NC_N_E	Transfer of unproduced non-financial assets			
1 4 9 0 0 0	2_C_NC_N_E	Non-life insurance claims received			
_ _ _ _ _	_C_NC_N_E	Other transactions (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q03 – COMMERCIAL AND INDUSTRIAL ENTERPRISES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of units of accounts)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 1 1 0 0 0	1_D_NC_N_E	Imports C.I.F. excluding gold).....			
1 2 3 4 2 0	1_D_NC_N_E	Including freight			
1 2 6 1 0 0	1_D_NC_N_E	Insurance.....			
1 1 2 1 0 0	1_D_NC_N_E	Goods purchased under merchanting...			
1 2 1 2 0 0	1_D_NC_N_E	Goods for processing abroad - Re-imports after processing			
1 2 2 0 0 0	1_D_NC_N_E	Maintenance and repair services received not included elsewhere			
1 2 3 4 0 0	1_D_NC_N_E	Postal and courier services received.....			
1 2 4 1 2 0	1_D_NC_N_E	Mission and training expenses abroad.			
1 2 5 2 0 0	1_D_NC_N_E	Construction services received (Building and Public Works)			
1 2 7 0 0 0	1_D_NC_N_E	Financial services.....			
1 2 9 1 0 0	1_D_NC_N_E	Telecommunication services.....			
1 2 9 2 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0	1_D_NC_N_E	Information services			
1 2 A 1 0 0	1_D_NC_N_E	Research and development services.....			
1 2 A 2 0 0	1_D_NC_N_E	Specialized and management consultancy services.....			
1 2 A 3 0 0	1_D_NC_N_E	Technical services, international trade related services and other services			
1 3 1 0 0 0	1_D_NC_N_E	Compensation of employees			
1 4 2 0 0 0	2_D_NC_N_E	Social security contributions			
3 1 1 1 1 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_NC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_NC_N_E	3. Reinvested earnings in respect of equity securities (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_D_NC_N_E	Interests paid to foreign direct investors			
3 1 2 2 0 0	3I_D_NC_N_E	Interests paid to direct investment enterprises			
3 1 2 3 0 0	3I_D_NC_N_E	Interests paid to fellow enterprises			
3 2 1 1 0 0	3D_D_NC_N_E	Dividends paid on debt securities (<10%)			
3 2 1 2 0 0	3R_D_NC_N_E	3. Reinvested earnings on securities issued (>10%) (Heading calculated by compilers)			
3 2 0 0 0 0	3I_D_NC_ST_E	Interests paid on short term debt securities			
3 2 0 0 0 0	3I_D_NC_LT_E	Interests paid on long term debt securities			
3 4 0 0 0 0	3I_D_NC_N_E	Other interests paid			
1 4 8 0 0 0	2_D_NC_N_E	Non-life insurance claims paid			
1 4 5 0 0 0	2_D_NC_N_E	Miscellaneous current transfers			
2 1 0 0 0 0	2_D_NC_N_E	Acquisition of unproduced non-financial assets			
	_D_NC_N_E	Other transactions (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q03 – COMMERCIAL AND INDUSTRIAL ENTERPRISES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of units of account)					
Economic code	Additional criteria	Heading	GEOGRAPICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise individually holds equities >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of these results for the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of result for the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Interests >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Interests <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q03 – COMMERCIAL AND INDUSTRIAL ENTERPRISES

II. FINANCIAL OPERATIONS											
In millions of units of account)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRUBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of period	Beginning of Period	Other Flows	End of Period
II.1 ASSETS											
<u>3 1 1 1 1 0 </u>	8_A_NC_AL_E	Equity securities held in direct investment enterprises									
<u>3 1 1 1 2 0 </u>	8_A_NC_AL_E	Equity securities held on foreign direct investors (backward investment)									
<u>3 1 1 1 3 0 </u>	8_A_NC_AL_E	Equity securities held on fellow enterprises									
<u>3 1 2 1 0 0 </u>	8_A_NC_AL_E	Loans granted to direct investment enterprises									
<u>3 1 2 2 0 0 </u>	8_A_NC_AL_E	Loans granted to direct investors (backward investment)									
<u>3 1 2 3 0 0 </u>	8_A_NC_AL_E	Loans granted to fellow enterprises									
<u>3 2 1 0 0 0 </u>	8_A_NC_AL_E	Equity securities held on non-residents < 10%)									
<u>3 2 2 0 0 0 </u>	8_A_NC_ST_E	Short term debt securities held									
<u>3 2 2 0 0 0 </u>	8_A_NC_LT_E	Long term debt securities held									
<u>3 3 1 0 0 0 </u>	8_A_NC_AL_E	Financial derivatives (options, futures contract...)									
<u>3 4 2 0 0 0 </u>	8_A_NC_ST_E	Currency and deposits held on short term basis									
<u>3 4 2 0 0 0 </u>	8_A_NC_LT_E	Currency and deposits held on long term basis									
<u>3 4 3 0 0 0 </u>	8_A_NC_ST_E	Other short term loans granted									
<u>3 4 3 0 0 0 </u>	8_A_NC_LT_E	Other long term loans granted									
<u>3 4 5 0 0 0 </u>	8_A_NC_ST_E	Trade credits and advances granted - Short Term									
<u>3 4 5 0 0 0 </u>	8_A_NC_LT_E	Trade credits and advances granted - Long Term									
<u>3 4 6 0 0 0 </u>	8_A_NC_ST_E	Other accounts receivable -Short Term									
<u>3 4 6 0 0 0 </u>	8_A_NC_LT_E	Other accounts receivable – Long-Term									

Appendix 8: Standard Questionnaire

Q03 – COMMERCIAL AND INDUSTRIAL ENTERPRISES

II. CURRENT AND CAPITAL TRANSACTIONS

(In millions of units of account)

Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.2 LIABILITIES											
<u>3 1 1 1 1 0 </u>	8_L_NC_AL_E	Equity securities held by direct investors									
<u>3 1 1 1 2 0 </u>	8_L_NC_AL_E	Equity securities held by direct investment enterprises (backward investment)									
<u>3 1 1 1 3 0 </u>	8_L_NC_AL_E	Equity securities held by fellow enterprises									
<u>3 1 2 1 0 0 </u>	8_L_NC_AL_E	Liabilities to direct investors									
<u>3 1 2 2 0 0 </u>	8_L_NC_AL_E	Liabilities to foreign direct investment enterprises (backward investment)									
<u>3 1 2 3 0 0 </u>	8_L_NC_AL_E	Liabilities to fellow enterprises									
<u>3 2 1 0 0 0 </u>	8_L_NC_AL_E	Equity securities held by non-residents (<10%)									
<u>3 2 2 0 0 0 </u>	8_L_NC_ST_E	Short term debt securities issued									
<u>3 2 2 0 0 0 </u>	8_L_NC_LT_E	Long term debt securities issued									
<u>3 3 1 0 0 0 </u>	8_L_NC_AL_E	Financial derivatives									
<u>3 4 3 0 0 0 </u>	8_L_NC_ST_E	Other short term borrowings									
<u>3 4 3 0 0 0 </u>	8_L_NC_LT_E	Other long term borrowings									
<u>3 4 5 0 0 0 </u>	8_L_NC_ST_E	Commercial liabilities and advances received - Short Term									
<u>3 4 5 0 0 0 </u>	8_L_NC_LT_E	Commercial liabilities and advances received - Long Term									
<u>3 4 6 0 0 0 </u>	8_L_NC_ST_E	Other accounts payable - Short term									
<u>3 4 6 0 0 0 </u>	8_L_NC_LT_E	Other accounts payable - Long term									

Appendix 8: Standard Questionnaire

Q04 – BANKS

I. CURRENT AND CAPITAL TRANSFERS					
(In millions of units of account)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 2 7 0 0 0 0	1_C_DT_N_E	Financial services			
1 2 A 2 0 0 0	1_C_DT_N_E	Advisory and Consultancy Services			
3 1 1 1 1 0 0	3D_C_DT_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0 0	3D_C_DT_N_E	Dividends received from subsidiaries			
3 1 1 1 3 0 0	3D_C_DT_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0 0	3R_C_DT_N_E	3. Reinvested earnings in respect of equity securities (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_C_DT_N_E	Interest from direct investment enterprises			
3 1 2 2 0 0 0	3I_C_DT_N_E	Interest received from direct investors (backward investment)			
3 1 2 3 0 0 0	3I_C_DT_N_E	Interest received from fellow enterprises			
3 2 1 1 0 0 0	3D_C_DT_N_E	Dividends on equity securities held, excluding investment fund shares (<10%)			
3 2 1 2 0 0 0	3R_C_DT_N_E	Reinvested earning on equity security held on investment fund shares (<10%) (Heading calculated by compilers)			
3 2 0 0 0 0 0	3I_C_DT_ST_E	Interest received on short term debt securities			
3 2 0 0 0 0 0	3I_C_DT_LT_E	Interest received on long term debt securities			
3 4 0 0 0 0 0	3I_C_DT_N_E	Other interests received			
1 4 9 0 0 0 0	2_C_DT_N_E	Net Non-life insurance claims received			
	_C_DT_N_E	Other transactions (Please provide details on a separate sheet)			

Appendix 8: Standard Questionnaire

Q04 – BANKS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of units of account)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 2 0 0 0 0	1_D_DT_N_E	Maintenance and repair services not included elsewhere			
1 2 3 4 3 0 0	1_D_DT_N_E	Postal and courier services received			
1 2 4 1 2 0 0	1_D_DT_N_E	Mission and training expenses abroad			
1 2 5 2 0 0 0	1_D_DT_N_E	Construction services received (Building and Construction)			
1 2 6 1 0 0 0	1_D_DT_N_E	Direct insurance (Other than goods).....			
1 2 6 3 0 0 0	1_D_DT_N_E	Insurance auxiliary services.....			
1 2 6 4 0 0 0	1_D_DT_N_E	Pension and standardized guarantee services.....			
1 2 7 0 0 0 0	1_D_DT_N_E	Financial services.....			
1 2 9 1 0 0 0	1_D_DT_N_E	Telecommunication services ...			
1 2 9 2 0 0 0	1_D_DT_N_E	Computer services			
1 2 9 3 0 0 0	1_D_DT_N_E	Information services.....			
1 2 A 1 0 0 0	1_D_DT_N_E	Research and development services			
1 2 A 2 0 0 0	1_D_DT_N_E	Specialized and management consulting services.....			
1 2 A 3 0 0 0	1_D_DT_N_E	Technical, global trade and other business services			
1 3 1 0 0 0 0	1_D_DT_N_E	Compensation of employees			
3 1 1 1 1 0 0	3D_D_DT_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0 0	3D_D_DT_N_E	Dividends paid to subsidiaries			
3 1 1 1 3 0 0	3D_D_DT_N_E	Dividends paid to related enterprises			
3 1 0 0 0 0 0	3R_D_DT_N_E	Reinvested earnings under equity securities >10% (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_D_DT_N_E	Interests paid to foreign direct investors			
3 1 2 2 0 0 0	3I_D_DT_N_E	Interest paid to direct investment enterprises			
3 1 2 3 0 0 0	3I_D_DT_N_E	Interest paid to related enterprises			
3 2 1 1 0 0 0	3D_D_DT_N_E	Dividends paid on equity securities (<10%)			
3 2 1 2 0 0 0	3D_C_DT_N_E	Dividends on equity securities held on investment fund shares (<10%)			
3 2 0 0 0 0 0	3I_D_DT_ST_E	Interest paid on short term debt securities			
3 2 0 0 0 0 0	3I_D_DT_LT_E	Interest paid on long term debt securities			
3 4 0 0 0 0 0	3I_D_DT_N_E	Other interests paid			
1 4 8 0 0 0 0	2_D_DT_N_E	Net non-life insurance premiums paid			
1 4 5 0 0 0 0	2_D_DT_N_E	Miscellaneous current transfers			
2 1 0 0 0 0 0	2_D_DT_N_E	Acquisition of non-produced non-financial assets			
_ _ _ _ _ _	_D_DT_N_E	Other transactions (Please provide details on a separate sheet)			

Appendix 8: Standard Questionnaire

Q04 – BANKS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of units of account)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_DT_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_DT_N_E	TOTAL TRANSFERS RECEIVED (2)			
EMPLOYEE STATUS					
9 0 0 0 0 3	1_N_DT_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_DT_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Net income of enterprises in which your enterprise individually holds equities >10%					
9 0 0 0 0 5	1_N_DT_N_E	Profits			
9 0 0 0 0 6	1_N_DT_N_E	Losses			
Your share in the allocation of these earnings for the period under review					
9 0 0 0 0 7	1_N_DT_N_E	Distributed			
9 0 0 0 0 8	1_N_DT_N_E	Undistributed			
9 0 0 0 0 9	1_N_DT_N_E	Losses			
EQUITY AND NET INCOME OF YOUR ENTERPRISE					
Your net income for the period under review					
9 0 0 0 0 10	1_N_DT_N_E	Profits			
9 0 0 0 0 11	1_N_DT_N_E	Losses			
Allocation of earnings during the period under review					
9 0 0 0 0 12	1_N_DT_N_E	Distributed to direct investors (Interests >10%)			
9 0 0 0 0 13	1_N_DT_N_E	Distributed to other investors (Interests <10%)			
9 0 0 0 0 14	1_N_DT_N_E	Undistributed			
9 0 0 0 0 15	1_N_DT_N_E	Losses			

Appendix 8: Standard Questionnaire

Q04 – BANKS

II. FINANCIAL TRANSACTIONS											
(In millions of units of account)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.1 ASSETS											
3 1 1 1 1 0	8_A_DT_AL_E	Equity securities held in direct investment enterprises									
3 1 1 1 2 0	8_A_DT_AL_E	Equity securities held on foreign direct investors (backward investment)									
3 1 1 1 3 0	8_A_DT_AL_E	Equity securities held on fellow enterprises									
3 2 1 0 0 0	8_A_DT_AL_E	Equity securities held on non-residents (<10%)									
3 2 2 0 0 0	8_A_DT_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_DT_LT_E	Long term debt securities held									
3 3 0 0 0 0	8_A_DT_AL_E	Financial derivatives (options, futures contract...)									

Appendix 8: Standard Questionnaire

Q04 – BANKS

II. FINANCIAL OPERATIONS

(In millions of units of account)

Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.2 LIABILITIES											
<u>3 1 1 1 1 0 </u>	8_L_DT_AL_E	Equity securities held by direct investors									
<u>3 1 1 1 2 0 </u>	8_L_DT_AL_E	Equity securities held by direct investment enterprises (backward investment)									
<u>3 1 1 1 3 0 </u>	8_L_DT_AL_E	Equity securities held by fellows									
<u>3 2 1 0 0 0 </u>	8_L_DT_AL_E	Equity securities held by non-residents (<10%)									
<u>3 2 2 0 0 0 </u>	8_L_DT_ST_E	Short term debt securities issued									
<u>3 2 2 0 0 0 </u>	8_L_DT_LT_E	Long term debt securities issued									
<u>3 3 0 0 0 0 </u>	8_L_DT_AL_E	Financial derivatives									

Appendix 8: Standard Questionnaire

Q05 – MICRO FINANCE INSTITUTIONS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 2 7 0 0 0 0	1_C_DT_N_E	Financial services			
3 1 1 1 1 0 0	3D_C_DT_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0 0	3D_C_DT_N_E	Dividends received from direct investment enterprises			
3 1 1 1 3 0 0	3D_C_DT_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0 0	3R_C_DT_N_E	Reinvested earnings in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_C_DT_N_E	Interests received from direct investment enterprises			
3 1 2 2 0 0 0	3I_C_DT_N_E	Interests received from direct investors (backward investment)			
3 1 2 3 0 0 0	3I_C_DT_N_E	Interests received from fellow enterprises			
3 2 1 1 0 0 0	3D_C_DT_N_E	Dividends received on equity securities held (<10%)			
3 2 0 0 0 0 0	3I_C_DT_ST_E	Interest received on short term debt securities			
3 2 0 0 0 0 0	3I_C_DT_LT_E	Interests received on long term debt securities			
3 4 0 0 0 0 0	3I_C_DT_N_E	Other interests received			
1 4 9 0 0 0 0	2_C_DT_N_E	Net non-life insurance claims received			
	_C_DT_N_E	Other operations (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q05 –MICRO FINANCE INSTITUTIONS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 2 0 0 0 0	1_D_DT_N_E	Maintenance and repair services received n c a			
1 2 3 4 3 0 0	1_D_DT_N_E	Postal and courier services received			
1 2 4 1 2 0 0	1_D_DT_N_E	Cost of mission and training abroad			
1 2 5 2 0 0 0	1_D_DT_N_E	Construction works received (Building and Public Works)			
1 2 6 1 0 0 0	1_D_DT_N_E	Direct insurance (other than on goods)			
1 2 7 0 0 0 0	1_D_DT_N_E	Financial services.....			
1 2 9 1 0 0 0	1_D_DT_N_E	Telecommunication services			
1 2 9 2 0 0 0	1_D_DT_N_E	IT Services			
1 2 9 3 0 0 0	1_D_DT_N_E	Information services			
1 2 A 1 0 0 0	1_D_DT_N_E	Research & Development services			
1 2 A 2 0 0 0	1_D_DT_N_E	Specialised services and management consultancy services.....			
1 2 A 3 0 0 0	1_D_DT_N_E	Technical services, merchanting related services and other services			
1 3 1 0 0 0 0	1_D_DT_N_E	Compensation of employees			
3 1 1 1 1 0 0	3D_D_DT_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0 0	3D_D_DT_N_E	Dividend paid to direct investment enterprises			
3 1 1 1 3 0 0	3D_D_DT_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0 0	3R_D_DT_N_E	Reinvested earnings in respect of equities (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_D_DT_N_E	Interests paid to foreign direct investors			
3 1 2 2 0 0 0	3I_D_DT_N_E	Interest paid to direct investment enterprises			
3 1 2 3 0 0 0	3I_D_DT_N_E	Interest paid to affiliated enterprises			
3 2 1 1 0 0 0	3D_D_DT_N_E	Dividends paid on equity securities (<10%)			
3 2 0 0 0 0 0	3I_D_DT_ST_E	Interest paid on short term debt securities			
3 2 0 0 0 0 0	3I_D_DT_LT_E	Interests paid on long term debt securities			
3 4 0 0 0 0 0	3I_D_DT_N_E	Other interests paid			
1 4 8 0 0 0 0	2_D_DT_N_E	Net non-life insurance premiums paid			
1 4 5 0 0 0 0	2_D_DT_N_E	Other current transfers			
2 1 0 0 0 0 0	2_D_DT_N_E	Acquisition of unproduced non-financial assets			
_ _ _ _ _ _ _	_D_DT_N_E	Other operations (please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q05 –MICRO FINANCE INSTITUTIONS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_DT_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_DT_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_DT_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_DT_N_E	Salaries paid			
FOREIGN EQUITY HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise holds equities individually >10%					
9 0 0 0 0 5	1_N_DT_N_E	Profits			
9 0 0 0 0 6	1_N_DT_N_E	Losses			
Your share in the allocation of results for the period under review					
9 0 0 0 0 7	1_N_DT_N_E	Distributed			
9 0 0 0 0 8	1_N_DT_N_E	Undistributed			
9 0 0 0 0 9	1_N_DT_N_E	Losses			
EQUITY AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_DT_N_E	Profits			
9 0 0 0 0 11	1_N_DT_N_E	Losses			
Allocation of results for the period under review					
9 0 0 0 0 12	1_N_DT_N_E	Distributed to direct investors (Equity >10%)			
9 0 0 0 0 13	1_N_DT_N_E	Distributed to other investors (Equity <10%)			
9 0 0 0 0 14	1_N_DT_N_E	Undistributed			
9 0 0 0 0 15	1_N_DT_N_E	Losses			

Appendix 8: Standard Questionnaire

Q05 – MICRO FINANCE INSTITUTIONS

II. FINANCIAL OPERATIONS											
In millions of monetary units											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period
II.1 ASSETS											
<u>3 1 1 1 1 0 </u>	8_A_FC_AL_E	Equity securities held on direct investment enterprises									
<u>3 1 1 1 2 0 </u>	8_A_FC_AL_E	Equity securities held on direct investors (backward investments)									
<u>3 1 1 1 3 0 </u>	8_A_FC_AL_E	Equity securities held by fellow enterprises									
<u>3 2 1 0 0 0 </u>	8_A_FC_AL_E	Equity securities held by non-residents (<10%)									
<u>3 2 2 0 0 0 </u>	8_A_FC_ST_E	Short term debt securities held									
<u>3 2 2 0 0 0 </u>	8_A_FC_LT_E	Long term debt securities held									
<u>3 3 1 0 0 0 </u>	8_A_FC_AL_E	Financial derivatives (options, futures contract,...)									
<u>3 4 2 0 0 0 </u>	8_A_FC_ST_E	Short term currency and deposits held									
<u>3 4 2 0 0 0 </u>	8_A_FC_LT_E	Long term currency and deposits held									
<u>3 4 3 0 0 0 </u>	8_A_FC_ST_E	Other short term loans granted									
<u>3 4 3 0 0 0 </u>	8_A_FC_LT_E	Other long term loans granted									
<u>3 4 5 0 0 0 </u>	8_A_FC_ST_E	Commercial credits and advances granted - Short term									
<u>3 4 5 0 0 0 </u>	8_A_FC_LT_E	Commercial credits and advances granted - Long Term									
<u>3 4 6 0 0 0 </u>	8_A_FC_ST_E	Other accounts receivable- Short Term									
<u>3 4 6 0 0 0 </u>	8_A_FC_LT_E	Other accounts receivable - Long Term									

Appendix 8: Standard Questionnaire

Q05 – MICRO FINANCE INSTITUTIONS

II. OPERATIONS FINANCIERES											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_FC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_FC_AL_E	Equity securities held by direct investment enterprises (backward investment)									
3 1 1 1 3 0	8_L_FC_AL_E	Equity securities held by fellow enterprises									
3 2 1 0 0 0	8_L_FC_AL_E	Equity securities held by non-residents (<10%)									
3 2 2 0 0 0	8_L_FC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_FC_LT_E	Long term debt securities issued									
3 3 1 0 0 0	8_L_FC_AL_E	Financial derivatives									
3 4 3 0 0 0	8_L_FC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_FC_LT_E	Other long term borrowings									
3 4 5 0 0 0	8_L_FC_ST_E	Commercial liabilities and advances received - Short term									
3 4 5 0 0 0	8_L_FC_LT_E	Commercial liabilities and advances received - Long term									
3 4 6 0 0 0	8_L_FC_ST_E	Other accounts payable - Short term									
3 4 6 0 0 0	8_L_FC_LT_E	Other accounts payable - Long term									

Appendix 8: Standard Questionnaire

Q06 – SAVINGS BANKS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of units of account)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 2 7 0 0 0 0	1_C_DT_N_E	Financial services			
3 1 1 1 1 0 0	3D_C_DT_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0 0	3D_C_DT_N_E	Dividends received from subsidiaries			
3 1 1 1 3 0 0	3D_C_DT_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0 0	3R_C_DT_N_E	Re-invested earnings in respect of equity securities >10% (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_C_DT_N_E	Interests received from direct investment enterprises			
3 1 2 2 0 0 0	3I_C_DT_N_E	Interests received from direct investors (backward investment)			
3 1 2 3 0 0 0	3I_C_DT_N_E	Interests received from fellow enterprises			
3 2 1 1 0 0 0	3D_C_DT_N_E	Dividends received on equity securities held (<10%)			
3 2 0 0 0 0 0	3I_C_DT_ST_E	Interests received on short term debt securities			
3 2 0 0 0 0 0	3I_C_DT_LT_E	Interests received on long term debt securities			
3 4 0 0 0 0 0	3I_C_DT_N_E	Other interests received			
1 4 9 0 0 0 0	2_C_DT_N_E	Net Non-life insurance claims received			
_ _ _ _ _ _	_C_DT_N_E	15. Other transactions (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q06 – SAVINGS BANKS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of units of account)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 2 0 0 0 0	1_D_DT_N_E	Maintenance and repair services received not included elsewhere			
1 2 3 4 3 0	1_D_DT_N_E	Postal and courier services received			
1 2 4 1 2 0	1_D_DT_N_E	8. Mission and training expenses abroad			
1 2 5 2 0 0	1_D_DT_N_E	Construction services received (Building and Public Works)			
1 2 6 1 0 0	1_D_DT_N_E	Direct Insurance (other than those on goods)			
1 2 7 0 0 0	1_D_DT_N_E	Financial services.....			
1 2 9 1 0 0	1_D_DT_N_E	Telecommunication services ...			
1 2 9 2 0 0	1_D_DT_N_E	IT services			
1 2 9 3 0 0	1_D_DT_N_E	Information services			
1 2 A 1 0 0	1_D_DT_N_E	Research and development services			
1 2 A 2 0 0	1_D_DT_N_E	13. Specialized and management consulting services.....			
1 2 A 3 0 0	1_D_DT_N_E	14. Technical, international trade and other business services ...			
1 3 1 0 0 0	1_D_DT_N_E	Compensation of employees			
3 1 1 1 1 0	3D_D_DT_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_DT_N_E	Dividends paid to subsidiaries			
3 1 1 1 3 0	3D_D_DT_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_DT_N_E	Reinvested earnings in respect of equity securities >10% (Heading calculated by compilers)			
3 1 2 1 0 0	3I_D_DT_N_E	Interests paid to foreign direct investors			
3 1 2 2 0 0	3I_D_DT_N_E	Interests paid to direct investment enterprises			
3 1 2 3 0 0	3I_D_DT_N_E	Interests paid to affiliated enterprises			
3 2 1 1 0 0	3D_D_DT_N_E	Dividends paid on equity securities (<10%)			
3 2 0 0 0 0	3I_D_DT_ST_E	Interests paid on short term debt securities			
3 2 0 0 0 0	3I_D_DT_LT_E	Interests paid on long term debt securities			
3 4 0 0 0 0	3I_D_DT_N_E	Other interests paid			
1 4 8 0 0 0	2_D_DT_N_E	Net Non-life insurance claims paid			
1 4 5 0 0 0	2_D_DT_N_E	Miscellaneous current transfers			
2 1 0 0 0 0	2_D_DT_N_E	Acquisition of unproduced non-financial assets			
_ _ _ _ _ _	_D_DT_N_E	Other transactions (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q06 - SAVINGS BANKS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of units of account)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
		TOTAL TRANSFERS ISSUED(1)			
9 0 0 0 0 1	1_N_DT_N_E	TOTAL TRANSFERS RECEIVED (2)			
9 0 0 0 0 2	1_N_DT_N_E	SALARY SITUATION			
9 0 0 0 0 3	1_N_DT_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_DT_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprises your enterprise individually holds equities >10%					
9 0 0 0 0 5	1_N_DT_N_E	Profits			
9 0 0 0 0 6	1_N_DT_N_E	Losses			
Your share in the allocation of these earnings for the period under review					
9 0 0 0 0 7	1_N_DT_N_E	Distributed			
9 0 0 0 0 8	1_N_DT_N_E	Undistributed			
9 0 0 0 0 9	1_N_DT_N_E	Losses			
EQUITY AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_DT_N_E	Profits			
9 0 0 0 0 11	1_N_DT_N_E	Losses			
Allocation of earnings during the period under review					
9 0 0 0 0 12	1_N_DT_N_E	Distributed to direct investors (Interests >10%)			
9 0 0 0 0 13	1_N_DT_N_E	Distributed to other investors (Interests <10%)			
9 0 0 0 0 14	1_N_DT_N_E	Undistributed			
9 0 0 0 0 15	1_N_DT_N_E	Losses			

Appendix 8: Standard Questionnaire

Q06 - SAVIGS BANKS

II. FINANCIAL OPERATIONS											
(In millions of units of account)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.1 ASSETS											
3 1 1 1 1 0	8_A_FC_AL_E	Equity securities held on direct investment enterprises									
3 1 1 1 2 0	8_A_FC_AL_E	Equity securities held on direct investors (backward investments)									
3 1 1 1 3 0	8_A_FC_AL_E	Equity securities held on fellow enterprises									
3 2 1 0 0 0	8_A_FC_AL_E	Equity securities held on non-residents (<10%)									
3 2 2 0 0 0	8_A_FC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_FC_LT_E	Long term debt securities held									
3 3 1 0 0 0	8_A_FC_AL_E	Financial derivatives (options, futures contract...)									
3 4 2 0 0 0	8_A_FC_ST_E	Currency and deposits held on short term basis									
3 4 2 0 0 0	8_A_FC_LT_E	Currency and deposits held on long term basis									
3 4 3 0 0 0	8_A_FC_ST_E	Other short term loans granted									
3 4 3 0 0 0	8_A_FC_LT_E	Other short term loans granted									
3 4 5 0 0 0	8_A_FC_ST_E	Trade credits and advances granted - Short Term									
3 4 5 0 0 0	8_A_FC_LT_E	Trade credits and advances granted - Long Term									
3 4 6 0 0 0	8_A_FC_ST_E	Other accounts receivable - Short Term									
3 4 6 0 0 0	8_A_FC_LT_E	Other accounts receivable - Long Term									

Appendix 8: Standard Questionnaire

Q06 - SAVINGS BANKS

II. FINANCIAL OPERATIONS											
(In millions of units of accounts)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_FC_AL_E	Equity securities held by foreign direct investors									
3 1 1 1 2 0	8_L_FC_AL_E	Equity securities held by direct investment enterprises (backward investments)									
3 1 1 1 3 0	8_L_FC_AL_E	Equity securities held by fellow enterprises									
3 2 1 0 0 0	8_L_FC_AL_E	Equity securities held by non-residents (<10%)									
3 2 2 0 0 0	8_L_FC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_FC_LT_E	Long term debt securities issued									
3 3 1 0 0 0	8_L_FC_AL_E	Financial derivatives									
3 4 3 0 0 0	8_L_FC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_FC_LT_E	Other long term borrowings									
3 4 5 0 0 0	8_L_FC_ST_E	Commercial liabilities and advances received - Short Term									
3 4 5 0 0 0	8_L_FC_LT_E	Commercial liabilities and advances received - Long Term									
3 4 6 0 0 0	8_L_FC_ST_E	Other accounts payable - Short Term									
3 4 6 0 0 0	8_L_FC_LT_E	Other accounts payable - Long Term									

Appendix 8: Standard Questionnaire

Q07 – OTHER FINANCIAL INTERMEDIARIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C		I.1 CREDIT FLOWS			
1 2 7 0 0 0	1_C_FC_N_E	Financial services			
1 2 A 3 0 0	1_C_FC_N_E	Commissions received (Work and Commissions)			
1 3 2 3 0 0	1_C_FC_N_E	Rent received			
3 1 1 1 1 0	3D_C_FC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0	3D_C_FC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 3 0	3D_C_FC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0	3R_C_FC_N_E	Reinvested earnings in respect of equities (>10%)			
3 1 2 1 0 0	3I_C_FC_N_E	Interests received from direct investment enterprises			
3 1 2 2 0 0	3I_C_FC_N_E	Interest received from direct investors (backward investments)			
3 1 2 3 0 0	3I_C_FC_N_E	Interests received from fellow enterprises			
3 2 1 1 0 0	3D_C_FC_N_E	Dividends on equity securities held (<10%)			
3 2 0 0 0 0	3I_C_FC_ST_E	Interests received on short term debt securities			
3 2 0 0 0 0	3I_C_FC_ST_E	Interests received on long term debt securities			
3 4 0 0 0 0	3I_C_FC_ST_E	Other interests received			
_ _ _ _ _	_C_FC_N_E	Other operations (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q07 – OTHER FINANCIAL INTERMEDIARIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 3 4 0 0 0	1_D_FC_N_E	Postal and courier services			
1 2 4 1 2 0 0	1_D_FC_N_E	Cost of mission and training abroad.....			
1 2 7 0 0 0 0	1_D_FC_N_E	Financial services			
1 2 9 1 0 0 0	1_D_FC_N_E	Telecommunication services			
1 2 9 2 0 0 0	1_D_FC_N_E	IT services			
1 2 9 3 0 0 0	1_D_FC_N_E	Information services			
1 3 1 0 0 0 0	1_D_FC_N_E	Salaries of personnel of agencies abroad			
1 2 8 0 0 0 0	1_D_FC_N_E	Commissions paid for the use of intellectual property n.c.a. (Royalty,- Patent - other rights)			
1 4 3 0 0 0 0	1_D_FC_N_E	Social security contributions paid to non-residents			
3 1 1 1 1 0 0	3D_D_FC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0 0	3D_D_FC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0 0	3D_D_FC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0 0	3R_D_FC_N_E	Reinvested earnings in respect of equities (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_D_FC_N_E	Interests paid to foreign direct investors			
3 1 2 2 0 0 0	3I_D_FC_N_E	Interests paid to direct investment enterprises			
3 1 2 3 0 0 0	3I_D_FC_N_E	Interests paid to affiliated enterprises			
3 2 1 1 0 0 0	3D_D_FC_N_E	Dividends paid on equity securities (<10%)			
_ _ _ _ _ _ _	_D_FC_N_E	Other operations (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q07 – OTHER FINANCIAL INTERMEDIARIES

I.CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
L3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_FC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_FC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_FC_N_E	Number of Employees (3)			
9 0 0 0 0 4	1_N_FC_N_E	Salaries paid			
FOREIGN EQUITY SECURITY HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise holds equities individually >10%					
9 0 0 0 0 5	1_N_FC_N_E	Profits			
9 0 0 0 0 6	1_N_FC_N_E	Losses			
Your share in the allocation of results for the year under review					
9 0 0 0 0 7	1_N_FC_N_E	Distributed			
9 0 0 0 0 8	1_N_FC_N_E	Undistributed			
9 0 0 0 0 9	1_N_FC_N_E	Losses			
EQUITY AND RESULTS OF YOUR ENTERPRISE					
Your results for your period under review					
9 0 0 0 0 10	1_N_FC_N_E	Profits			
9 0 0 0 0 11	1_N_FC_N_E	Losses			
Allocation of results for the period under review					
9 0 0 0 0 12	1_N_FC_N_E	Distributed to direct investors (Equity >10%)			
9 0 0 0 0 13	1_N_FC_N_E	Distributed to other investors (Equity < 10%)			
9 0 0 0 0 14	1_N_FC_N_E	Undistributed			
9 0 0 0 0 15	1_N_FC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q07 – OTHER FINANCIAL INTERMEDIARIES

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period
II.1 ASSETS											
3 1 1 1 1 0	8_A_FC_AL_E	Equity securities held on direct investment enterprises									
3 1 1 1 2 0	8_A_FC_AL_E	Equity securities held on direct investors (backward investments)									
3 1 1 1 3 0	8_A_FC_AL_E	Equity securities held on affiliated enterprises									
3 1 2 1 0 0	8_A_FC_AL_E	Loans granted to direct investment enterprises									
3 1 2 2 0 0	8_A_FC_AL_E	Loans granted direct investors (backward investments)									
3 1 2 3 0 0	8_A_FC_AL_E	Loans granted fellow enterprises									
3 2 1 0 0 0	8_A_FC_AL_E	Equity securities held by non-residents (<10%)									
3 2 2 0 0 0	8_A_FC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_FC_LT_E	Long term debt securities									
3 3 1 0 0 0	8_A_FC_AL_E	Financial derivatives (options, futures contract,...)									
3 4 2 0 0 0	8_A_FC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_FC_LT_E	Long term currency and deposits held									
3 4 3 1 1 0	8_A_FC_ST_E	Other short term loans granted									
3 4 3 1 1 0	8_A_FC_LT_E	Other long term loans granted									
3 4 5 0 0 0	8_A_FC_ST_E	Commercial credits and advances granted - Short term									
3 4 5 0 0 0	8_A_FC_LT_E	Commercial credits and advances granted - Long term									
3 4 6 0 0 0	8_A_FC_ST_E	Other accounts receivable - Short term									
3 4 6 0 0 0	8_A_FC_LT_E	Other accounts receivable - Long term									

Appendix 8: Standard Questionnaire

Q07 – OTHER FINANCIAL INTERMEDIARIES

II. FINANCIAL OPERATIONS

(In millions of monetary units)

Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_FC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_FC_AL_E	Equity securities held by direct investment enterprises (backward investment)									
3 1 1 1 3 0	8_L_FC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_FC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_FC_AL_E	Liabilities to direct investment enterprises (backward investments)									
3 1 2 3 0 0	8_L_FC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_FC_AL_E	Equity securities held by non-residents (<10%)									
3 3 1 0 0 0	8_L_FC_AL_E	Financial derivatives									
3 4 5 0 0 0	8_L_FC_ST_E	Commercial Liabilities and advances received - Short term 1									
3 4 5 0 0 0	8_L_FC_LT_E	Commercial liabilities and advances received - Long term									
3 4 6 0 0 0	8_L_FC_ST_E	Other accounts payable - Short term									
3 4 6 0 0 0	8_L_FC_LT_E	Other accounts payable -Long Term									

Appendix 8: Standard Questionnaire

Q08 – NATIONAL TREASURY

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 2 C 0 0 0	1_C_GG_N_E	Sale of land to foreign embassies			
3 2 0 0 0 0	3I_C_GG_ST_E	Interests received on short term debt securities			
3 2 0 0 0 0	3I_C_GG_LT_E	Interests received on long term debt securities			
3 4 0 0 0 0	3I_C_GG_AL_E	Other interests received			
1 3 2 3 0 0	1_C_GG_N_E	Rent payments received			
1 4 1 0 0 0	2_C_GG_AL_E	Tax on income , wealth, etc. paid by non-residents			
1 4 4 0 0 0 1	2_C_GG_AL_E	International cooperation : budgetary support received			
1 4 4 0 0 0 2	2_C_GG_AL_E	International cooperation : Community fund transfers			
1 4 4 0 0 0 3	2_C_GG_AL_E	International cooperation : Other current account transfers received by public authorities (cash payments)			
1 4 4 0 0 0 4	2_C_GG_AL_E	International cooperation : Other current account transfers by public authorities (in kind)			
1 4 5 0 0 0	2_C_GG_AL_E	Miscellaneous current account transfers received : fines, penalties, etc.			
2 1 0 0 0 0	2_C_GG_AL_E	Transfer of unproduced non-financial assets			
2 2 2 0 0 0 1	2_C_GG_AL_E	Other capital transfers in cash for investment financing			
2 2 2 0 0 0 2	2_C_GG_AL_E	Other capital transfers in the form of equipment			
	_C_GG_N_E	Other transactions (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q08 – NATIONAL TREASURY

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 2 0 0 0 0	1_D_GG_N_E	Maintenance and repair services provided by non-residents			
1 2 3 4 3 0	1_D_GG_N_E	Postal and courier services received by non-residents			
1 2 4 1 2 0	1_D_GG_N_E	Mission and training expenses abroad.			
1 2 4 2 1 0	1_D_GG_N_E	Hospital admission expenses abroad			
1 2 4 2 2 0	1_D_GG_N_E	Education allowances paid abroad			
1 2 9 1 0 0	1_D_GG_N_E	Telecommunication services received by non-residents			
1 2 9 2 0 0	1_D_GG_N_E	IT Services received by non-residents			
1 2 9 3 0 0	1_D_GG_N_E	Information services received by non-residents			
1 2 C 0 0 0	1_D_GG_N_E	Purchase of land abroad			
3 2 0 0 0 0	3I_D_GG_ST_E	Interest paid on treasury bills issued			
3 2 0 0 0 0	3I_D_GG_LT_E	Interest paid on bonds and other long term debt securities issued			
1 3 2 3 0 0	1_D_GG_N_E	Rent paid abroad			
1 4 3 0 0 0	2_D_GG_AL_E	Social security contributions paid to non-residents			
1 4 4 0 0 0 1	2_D_GG_AL_E	International cooperation : Payment of community levies abroad			
1 4 4 0 0 0 2	2_D_GG_AL_E	International cooperation : contribution to the operations of International Organizations			
1 4 4 0 0 0 3	2_D_GG_AL_E	International cooperation :Other current transfers paid to public authorities (in cash)			
1 4 4 0 0 0 4	2_C_GG_AL_E	International cooperation :Other current transfers paid to public authorities (in kind)			
1 4 5 0 0 0	2_D_GG_AL_E	Miscellaneous current transfers : to NPISH and non-residents' households			
2 1 0 0 0 0	2_D_GG_AL_E	Acquisition of unproduced non-financial assets			
2 2 2 0 0 0	2_D_GG_AL_E	Other capital transfers			
	_D_GG_N_E	Other transactions (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q08 - NATIONAL TREASURY

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.1 ASSETS											
3 2 2 0 0 0	8_A_GG_ST_E	Short term foreign debt securities held									
3 2 2 0 0 0	8_A_GG_LT_E	Long term foreign debt securities held									
II.2 LIABILITIES											
3 2 2 0 0 0	8_L_GG_ST_E	Short term treasury bills and other debt issued									
3 2 2 0 0 0	8_L_GG_LT_E	Long term bonds and other debt securities issued									

Appendix 8: Standard Questionnaire

Q09 – EXTERNAL PUBLIC DEBT

I. CAPITAL AND CURRENT TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C		I.1 CREDIT FLOWS			
Drawings made					
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Central Bank - Use of IMF credit			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Central Bank - Other short term loans			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Central Bank - Other long term loans			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Public Authority - Short Term			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Public Authority - Long Term			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Other Sectors - Short Term			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Other Sectors - Long Term			
		<i>Debt Cancellation : payments due during the current period</i>			
2 2 1 0 0 0 1	2_C_GG_N_E	Interest - Public Authority			
2 2 1 0 0 0 1	2_C_NC_N_E	Interest - Other Sectors			
2 2 1 0 0 0 2	2_C_GG_N_E	Amortization - Public Authority			
2 2 1 0 0 0 2	2_C_NC_N_E	Amortization - Other Sectors			
		<i>Debt Cancellation : payments not yet due</i>			
2 2 1 0 0 0 3	2_C_GG_N_E	Interest - Public Authority			
2 2 1 0 0 0 3	2_C_NC_N_E	Interest - Other Sectors			
2 2 1 0 0 0 4	2_C_GG_N_E	Amortization - Public Authority			
2 2 1 0 0 0 4	2_C_NC_N_E	Amortization - Other Sectors			
		<i>Debt Cancellation : payments not yet due</i>			
2 2 1 0 0 0 5	2_C_GG_N_E	Amortization - Public Authority			
2 2 1 0 0 0 5	2_C_NC_N_E	Amortization - Other Sectors			
3. Rescheduling and refinancing of debt					
-		<i>3.1. Payment due during the period (false representation of payments already recorded, new LT drawings observed here)</i>			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Interest - Public Authority			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Interest - Other Sectors			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Principal - Public Authority			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Principal- Other Sectors			
		<i>3.2. Arrears</i>			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Interest - Public Authority			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Interest - Other Sectors			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Principal - Public Authority			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Principal - Other Sectors			
		<i>3.3. Payment not yet due</i>			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Principal - Public Authority1			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Principal - Other Sectors			
Accumulation of arrears (cash settlements, debt cancellation, rescheduling)					
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Interest - Public Authority			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Interest - Other Sectors			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Principal - Public Authority			
_ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _	Principal - Other Sectors			

Appendix 8: Standard Questionnaire

Q09 – EXTERNAL PUBLIC DEBT

I. CAPITAL AND CURRENT TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 7 0 0 0 0	1_D_NC_N_E	Financial Services			
Interests due (amounts that affect balance of payments)					
3 4 0 0 0 0 0	3I_D_CB_N_E	Interest due – Central Bank.....			
3 4 0 0 0 0 0	3I_D_GG_N_E	Interest due – Public Authority.....			
3 4 0 0 0 0 0	3I_D_NC_N_E	Interest due – Other Sectors.....			
Interests actually paid (difference between accrued interests to be charged to accumulated arrears = other flows)					
_____	_____	Interest actually paid -Monetary Authority			
_____	_____	Interest actually paid - Public Authority.....			
_____	_____	Interest actually paid - Other Sectors.....			
Amortization due (excluding arrears) (Amounts that affect balance of payments)					
_____	_____	Central Bank – Use of IMF credits			
_____	_____	Central Bank – Other Short Term Loans			
_____	_____	Central Bank – Other Long Term Loans			
_____	_____	Public Authority – Short Term			
_____	_____	Public Authority – Long Term			
_____	_____	Other Sectors – Short Term			
_____	_____	Other Sectors – Long Term			
Amortization actually paid (difference between amortization due to be charged to accumulated arrears = other flows)					
_____	_____	Central Bank – Use of IMF credits			
_____	_____	Central Bank – Other Short Term Loans			
_____	_____	Central Bank – Other Long Term Loans			
_____	_____	Public Authority – Short Term			
_____	_____	Public Authority – Long Term			
_____	_____	Other Sectors – Short Term			
_____	_____	Other Sectors – Long Term			
Repayment of arrears (actual payments, debt cancellation, rescheduling)					
_____	_____	Interest - Public Authority			
_____	_____	Interest – Other Sectors			
_____	_____	Principal - Public Authority			
_____	_____	Principal - Public Authority			

Appendix 8: Standard Questionnaire

Q09 – EXTERNAL PUBLIC DEBT

II. FINANCIAL OPERATIONS

(In millions of monetary units)

Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.2 LIABILITIES											
1. Outstanding short term debts excluding arrears											
	8_L_CB_ST_E	Central Bank (MP)									
3 4 3 0 0 0 1	8_L_GG_ST_E	Public Authority									
3 4 3 0 0 0 2	8_L_NC_ST_E	Other Sectors									
2. Outstanding Long Term Debts											
	8_L_CB_LT_E	Central Bank – Use of IMF credits									
	8_L_CB_LT_E	Central Bank – Other Long Term Loans									
3 4 3 0 0 0 2	8_L_GG_LT_E	Public Authority									
3 4 3 0 0 0 1	8_L_NC_LT_E	Other Sectors									
3. Outstanding debt stock on the principal											
	8_L_CB_LT_E	Central Bank (For the record)									
	8_L_GG_LT_E	Public Authority									
	8_L_NC_LT_E	Other Sectors									
4. Outstanding arrears											
	8_L_GG_ST_E	Interest - Public Authority									
	8_L_NC_ST_E	Interest – Other Sectors									
	8_L_GG_ST_E	Principal - Public Authority									
	8_L_NC_ST_E	Principal - Other Sectors									

Appendix 8: Standard Questionnaire

Q09 – EXTERNAL PUBLIC DEBT

III / EXTRAORDINARY FINANCING					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C		III.1 CREDIT FLOWS			
		Current and/or Capital Transfers			
2 2 1 1 0 0	9_C_GG_N_E	Debt Cancellation			
2 2 2 0 0 0	9_C_GG_N_E	Other Inter-Governmental Grants			
2 2 3 0 0 z	9_C_GG_N_E	Grants from the IMF Subsidy Accounts			
		Direct Investments			
3 1 1 1 0 0	9_C_GG_N_E	Acquisition of holdings linked to debt reduction			
3 1 1 2 0 0	9_C_GG_N_E	Debt instruments			
		Portfolio investments - liabilities			
3 2 1 0 0 0	9_C_GG_N_E	Borrowings contracted by the authorities or by other sectors on behalf of the authorities (liabilities)			
		Other investments - liabilities			
3 4 1 1 0 0	9_C_GG_N_E	Drawing of new loans by the authorities or by other sectors on behalf of the authorities			
3 4 1 2 0 0	9_C_GG_N_E	Rescheduling of existing debts			
		Accumulation of arrears			
3 2 0 0 0 0	9_C_GG_N_E	Principal of short term debt			
3 2 0 0 0 0	9_C_GG_N_E	Principal of long term debt			
3 2 0 0 0 0	9_C_GG_N_E	Initial interests			
3 2 0 0 0 0	9_C_GG_N_E	Interest penalty			
D		III.2 DEBIT FLOWS			
		Repayment of arrears			
3 2 0 0 0 0	9_D_GG_N_E	Principal			
3 2 0 0 0 0	9_D_GG_N_E	Interests			
		Rescheduling of arrears			
3 2 0 0 0 0	9_D_GG_N_E	Principal			
3 2 0 0 0 0	9_D_GG_N_E	Interests			
		Cancellation of arrears			
3 2 0 0 0 0	9_D_GG_N_E	Principal			
3 2 0 0 0 0	9_D_GG_N_E	Interests			

Appendix 8: Standard Questionnaire

Q10 – MINISTRY OF TRADE

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
Organization of Trade Fairs on National Territory					
	--- --	Number of foreign enterprises participating in these fairs			
	--- --	Employees of these enterprises that travel to these fairs			
	--- --	Volume of imported goods for these fairs (in tons)			
1 1 1 0 0 1	1_D_GG_AL_E	Value of imported goods for these fairs			
1 1 1 0 0 1	1_C_GG_AL_E	Value of goods re-exported after the fairs			
	--- --	Volume of goods imported and sold on site (tons)			
	--- --	Volume of goods imported and sold on site			
	--- --	Expenditure of foreign enterprises			
1 2 A 3 0 0 1	1_C_GG_AL_E	*Rental of booths			
1 2 A 3 0 0 2	1_C_GG_AL_E	*Other expenses			
Participation in Trade Fairs and Events Abroad					
	--- --	Number of resident enterprises participating in these fairs			
	--- --	Employees of these enterprises that travel to these fairs			
	--- --	Value of goods exported for these fairs			
1 1 1 0 0 0 2	1_C_GG_AL_E	Value of goods exported for these fairs			
1 1 1 0 0 0 2	1_D_GG_AL_E	Value of goods reimported after the fairs and			
	--- --	Volume of goods exported and sold on site (tons)			
	--- --	Volume of goods exported and sold on site			
	--- --	Expenditure of these enterprises during the fairs, including those supported by the State			
1 2 3 3 1 z	1_D_GG_AL_E	Transport of goods			
1 2 4 1 2 0	1_D_GG_AL_E	Accommodation and mission expenses granted to staff going to these fairs			
1 2 A 3 0 0 1	1_D_GG_AL_E	Rental of booths and other expenditures			
Other Foreign Promotions Organized by the Ministry					
1 2 A 3 0 0 2	1_D_GG_AL_E	Economic studies			
1 2 A 3 0 0 3	1_D_GG_AL_E	Advertisements			
1 2 A 3 0 0 4	1_D_GG_AL_E	Other			

Appendix 8: Standard Questionnaire

Q11 – MINISTRY OF TOURISM

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C		I.1 CREDIT FLOWS			
1 2 4 1 2 0	1_C_NC_N_E	Revenues from business tourism (in millions of CFA francs)			
1 2 4 2 3 0	1_C_NC_N_E	Revenues from leisure tourism (in millions of CFA francs)			
1 4 4 0 0 0	2_C_NC_N_E	External assistance received for promotion (in millions of CFA francs)			
_ _ _ _ _	_C_GG_N_E	Other operations (please provide details on a plain sheet of paper)			
D		I.2 DEBIT FLOWS			
1 2 A 3 0 0	1_D_NC_N_E	Expenditures on promotion activities abroad (in millions of CFA francs)			
_ _ _ _ _	_D_GG_N_E	Other operations (Please provide details on a plain sheet of paper)			
I.2 OTHER ADDITIONAL INFORMATION					
_ _ _ _ _	--- --- --- ---	Total number of hotel establishments			
_ _ _ _ _	--- --- --- ---	Occupancy rate of these establishments			
_ _ _ _ _	--- --- --- ---	Arrivals of non-resident tourists			
_ _ _ _ _	--- --- --- ---	Total arrivals			
_ _ _ _ _	--- --- --- ---	Nights spent by non-residents			
_ _ _ _ _	--- --- --- ---	Total nights spent			
_ _ _ _ _	--- --- --- ---	Average expenditure per day (in thousands of CFA francs)			
_ _ _ _ _	--- --- --- ---	Duration of stay			
_ _ _ _ _	--- --- --- ---	Total number of passengers boarding at airports			
_ _ _ _ _	--- --- --- ---	Total number of non-resident passengers boarding at airports			
_ _ _ _ _	--- --- --- ---	Arrivals of cruise passengers (1)			

Appendix 8: Standard Questionnaire

Q12 –NATIONAL LOTTERIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
3 1 1 1 1 0	3D_C_NC_N_E	Dividend received from foreign direct investors			
3 1 1 1 2 0	3D_C_NC_N_E	Dividends received from direct investments enterprises			
3 1 1 1 3 0	3D_C_NC_N_E	Dividend received from affiliated enterprises			
3 1 0 0 0 0	3R_C_NC_N_E	Reinvested earnings in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_C_NC_N_E	Interests received from direct investments enterprises			
3 1 2 2 0 0	3I_C_NC_N_E	Interests received from direct investors (backward investments)			
3 1 2 3 0 0	3I_C_NC_N_E	Interests received from fellow enterprises			
3 2 1 1 0 0	3D_C_NC_N_E	Dividends received on equity securities held (<10%)			
3 2 0 0 0 0	3I_C_NC_ST_E	Interests received on short term debt securities			
3 2 0 0 0 0	3I_C_NC_LT_E	Interests received on long term debt securities			
3 4 0 0 0 0	3I_C_NC_N_E	Other interest received			
1 4 5 0 0 0 1	2_C_NC_N_E	Subventions received			
1 4 5 0 0 0 2	2_C_NC_N_E	Contributions received for the organization of events			
2 1 0 0 0 0	2_C_NC_N_E	Transfer of unproduced non-financial assets			
_ _ _ _ _	_C_NC_N_E	Other operations (please indicate details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q12 – NATIONAL LOTTERIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 3 4 0 0 0	1_D_NC_N_E	Postal and courier services received			
1 2 4 1 2 0	1_D_NC_N_E	Mission and training expenses abroad			
1 2 5 2 0 0	1_D_NC_N_E	Construction works received (BPW)			
1 2 7 0 0 0	1_D_NC_N_E	Financial services			
1 2 9 1 0 0	1_D_NC_N_E	Telecommunication services			
1 2 9 2 0 0	1_D_NC_N_E	IT			
1 2 9 3 0 0	1_D_NC_N_E	Information (royalties to racing clubs)			
1 2 A 2 0 0 1	1_D_NC_N_E	Commissions paid abroad			
1 2 A 2 0 0 2	1_D_NC_N_E	Cost of manufacturing lottery tickets abroad			
1 2 A 3 0 0	1_D_NC_N_E	Cost of advertisement abroad			
3 1 1 1 1 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_NC_N_E	Dividends paid to direct investments enterprises			
3 1 1 1 3 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_NC_N_E	Reinvested earnings in respect of equities (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_D_NC_N_E	Interests paid to foreign direct investors			
3 1 2 2 0 0	3I_D_NC_N_E	Interests paid to direct investments enterprises			
3 1 2 3 0 0	3I_D_NC_N_E	Interests paid to affiliated enterprises			
3 2 1 1 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 2 0 0 0 0	3I_D_NC_ST_E	Interests paid on short term debt securities			
3 2 0 0 0 0	3I_D_NC_LT_E	Interests paid on long term debt securities			
3 4 0 0 0 0	3I_D_NC_N_E	Other interests paid			
1 4 5 0 0 0 1	2_D_NC_N_E	Other current transfers			
1 4 5 0 0 0 2	2_D_NC_N_E	Lots paid to non-residents			
2 1 0 0 0 0	2_D_NC_N_E	Acquisition of unproduced non-financial assets			
	_D_NC_N_E	Other operations (please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q12 – NATIONAL LOTTERIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise holds equity individually >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of results for the year under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of results for the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Equity >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Equity <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q12 – NATIONAL LOTTERIES

II. FINANCIAL OPERATIONS											
In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of Period	Beginning of period	Other flows	End of Period	Beginning of period	Other flows	End of Period
II.1 ASSETS											
3 1 1 1 1 0	8_A_NC_AL_E	Equity securities held in direct investment enterprises									
3 1 1 1 2 0	8_A_NC_AL_E	Equity securities held by direct investors (backward investments)									
3 1 1 1 3 0	8_A_NC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_A_NC_AL_E	Loans granted to direct investment enterprises									
3 1 2 2 0 0	8_A_NC_AL_E	Loans granted to direct investors (backward investments)									
3 1 2 3 0 0	8_A_NC_AL_E	Loans granted to fellow enterprises									
3 2 1 0 0 0	8_A_NC_AL_E	Equity securities held on nonresidents (<10%)									
3 2 2 0 0 0	8_A_NC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_NC_LT_E	Long term debt securities held									
3 3 1 0 0 0	8_A_NC_AL_E	Financial derivatives (options, futures contracts,...)									
3 4 2 0 0 0	8_A_NC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_NC_LT_E	Long term currency and deposits held									
3 4 3 0 0 0	8_A_NC_ST_E	Other short term loans granted									
3 4 3 0 0 0	8_A_NC_LT_E	Other long term loans granted									
3 4 5 0 0 0	8_A_NC_ST_E	Trade credits and advances granted - Short term									
3 4 5 0 0 0	8_A_NC_LT_E	Trade credits granted - Long term									
3 4 6 0 0 0	8_A_NC_ST_E	Other accounts receivable - Short Term									
3 4 6 0 0 0	8_A_NC_LT_E	Other accounts receivable -Long Term									

Appendix 8: Standard Questionnaire

Q12 – NATIONAL LOTTERIES

II. FINANCIAL OPERATIONS

(IN millions of monetary units)

Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of Period	Beginning of period	Other flows	End of Period	Beginning of period	Other flows	End of Period
II.2 LIABILITIES											
3 1 1 1 1 0 0	8_L_NC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0 0	8_L_NC_AL_E	Equity securities held by direct investment enterprises (backward investment)									
3 1 1 1 3 0 0	8_L_NC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0 0	8_L_NC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0 0	8_L_NC_AL_E	Liabilities to direct investment enterprises (backward investments)									
3 1 2 3 0 0 0	8_L_NC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0 0	8_L_NC_AL_E	Equity securities held by non-residents (<10%)									
3 2 2 0 0 0 0	8_L_NC_ST_E	Short term debt securities issued									
3 2 2 0 0 0 0	8_L_NC_LT_E	Long term debt securities issued									
3 3 1 0 0 0 0	8_L_NC_AL_E	Financial derivatives									
3 4 3 0 0 0 0	8_L_NC_ST_E	Other short term borrowings									
3 4 3 0 0 0 0	8_L_NC_LT_E	Other long term borrowings									
3 4 5 0 0 0 0	8_L_NC_ST_E	Commercial liabilities and advances received - Short Term									
3 4 5 0 0 0 0	8_L_NC_LT_E	Commercial liabilities and advances received - Long term									
3 4 6 0 0 0 0	8_L_NC_ST_E	Other accounts payable - Short term									
3 4 6 0 0 0 0	8_L_NC_LT_E	Other accounts payable - Long term									

Appendix 8: Standard Questionnaire

Q13 – NATIONAL DIPLOMATIC REPRESENTATIONS ABROAD

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C		I.1 CREDIT FLOWS			
_ _ _ _ _	1_C_GG_N_E	Goods shipped directly to diplomatic missions			
1 2 C 0 0 0 1	1_C_GG_N_E	Sale of lands or buildings			
1 2 C 0 0 0 2	1_C_GG_N_E	Chancery revenues (passports, visas, tax stamps, etc.)			
1 2 C 0 0 0 3	1_C_GG_N_E	Sale of movable assets and other revenues to be specified			
_ _ _ _ _	1_C_GG_N_E	Supplies for embassies			
_ _ _ _ _	_C_GG_N_E	Other operations (please provide details on a plain sheet of paper)			
D		I.2 DEBIT FLOWS			
1 2 4 1 2 0	1_D_GG_N_E	Mission expenses of diplomats abroad			
1 2 4 2 1 0	1_D_GG_N_E	Medical expenses of diplomatic personnel			
1 2 4 2 2 0	1_D_GG_N_E	Scholarships and school fees (nationals studying abroad)			
1 2 C 0 0 0 1	1_D_GG_N_E	Local purchases of various goods and services (equipment stationery, supplies, rent, water, electricity, telephone, maintenance of offices, receptions, vehicle fleet etc.) ...			
1 2 C 0 0 0 2	1_D_GG_N_E	Purchase of lands, purchase or construction of buildings			
_ _ _ _ _	1_D_GG_N_E	Salaries of diplomatic personnel and auxiliaries			
1 3 1 0 0 0	1_D_GG_N_E	Salaries of personnel recruited locally			
1 4 2 0 0 0	2_D_GG_AL_E	Social security contributions for locally recruited personnel			
_ _ _ _ _	_D_GG_N_E	Other operations (please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q13 - NATIONAL DIPLOMATIC REPRESENTATIONS ABROAD

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period
II.1 ASSETS											
<u>3 4 2 0 0 0 </u>	8_A_GG_ST_E	Foreign currency holdings in the countries of accreditation									
<u>3 4 2 0 0 0 </u>	8_A_GG_ST_E	Short term deposits held in the countries of accreditation									
<u>3 4 2 0 0 0 </u>	8_A_GG_LT_E	Long term deposits held in the countries of accreditation									
<u>3 4 6 0 0 0 </u>	8_A_GG_ST_E	Other short term receivables									
<u>3 4 6 0 0 0 </u>	8_A_GG_LT_E	Other long term receivables									

Appendix 8: Standard Questionnaire

Q14 –FOREIGN DIPLOMATIC REPRESENTATIONS

I.CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I / AID PROGRAMME					
1 -Technical Assistance (1)					
1 4 4 0 0 0 1	2_C_GG_N_E	Salaries paid locally to technical assistants			
1 4 4 0 0 0 2	2_C_GG_N_E	Salaries paid abroad to technical assistants			
1 4 4 0 0 0 3	2_C_GG_N_E	Social security contributions			
1 4 4 0 0 0 4	2_C_GG_N_E	Transport expenses of locally paid technical assistants			
1 4 4 0 0 0 5	2_C_GG_N_E	Transport expenses of technical assistants paid abroad.....			
1 4 4 0 0 0 6	2_C_GG_N_E	Other expenses (administrative expenses)			
2 - Scholarships awarded					
1 4 5 0 0 0 1	2_C_NC_N_E	To nationals studying locally			
1 4 5 0 0 0 2	2_C_NC_N_E	To nationals studying abroad (including participants at seminars)			
1 2 4 2 2 0	2_C_NC_N_E	To non-nationals studying locally			
3 - Grants in cash					
2 2 2 0 0 0 1	2_C_GG_N_E	Grants in cash for financing investments			
1 4 4 0 0 0 7	2_C_GG_N_E	Other grants in cash.....			
4 -Grants in kind					
2 2 2 0 0 0 2	2_C_GG_N_E	Grants in the form of capital goods			
1 4 4 0 0 0 8	2_C_GG_N_E	Other grants in kind (food aid, medicines, supplies, small equipment etc....)...			
5 - Others					
1 4 4 0 0 0 9	2_C_GG_N_E	Organization of seminars and conferences locally			
II /OPERATING AND CAPITAL EXPENDITURES					
2	-----	Emoluments and salaries paid to diplomatic and supporting staff			
1 3 1 0 0 0 1	1_C_NC_N_E	Wages and salaries paid to locally recruited staff			
1 3 1 0 0 0 2	1_C_NC_N_E	Employer's contribution to social security for staff recruited locally			
	1_D_NC_N_E	Direct importation of goods			
1 2 C 0 0 0 1	1_C_NC_N_E	Local purchase of goods and payments for miscellaneous services (computers, stationery, supplies, rent, water, electricity, telephone, office maintenance, vehicles, receptions etc.) ...			
1 2 C 0 0 0 2	1_C_NC_N_E	Purchase of lands, purchase or construction of buildings			
III / Revenues					
1 2 C 0 0 0 1	1_D_NC_N_E	Sale of lands or buildings			
1 2 C 0 0 0 2	1_D_NC_N_E	Chancery revenues (passports, visas, tax stamps, etc.)....			
1 2 C 0 0 0 3	1_D_NC_N_E	Other revenues (passports, visas etc.)...			

Appendix 8: Standard Questionnaire

Q14 FOREIGN DIPLOMATIC REPRESENTATIONS

II. FINANCIAL OPERATIONS											
In millions of monetary units											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period
II. LIABILITIES											
3 4 2 0 0 0	8_L_BC_ST_E	Cash at hand in local currency									
3 4 2 0 0 0	8_L_DT_ST_E	Short term deposits in local banks									
3 4 2 0 0 0	8_L_DT_LT_E	Long term deposits in local banks.									

Appendix 8: Standard Questionnaire

Q15 - INTERNATIONAL ORGANIZATIONS

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.2 LIABILITIES											
<u>3 4 2 0 0 0 0 </u>	8_L_BC_ST_E	Cash in local currency.....									
<u>3 4 2 0 0 0 0 </u>	8_L_DT_ST_E	Short term deposits in local banks.									
<u>3 4 2 0 0 0 0 </u>	8_L_DT_LT_E	Long term deposits in local banks.									

Appendix 8: Standard Questionnaire

Q15 – INTERNATIONAL ORGANIZATIONS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I / ASSISTANCE PROGRAM					
		1 - Technical Assistance (1)			
1 4 4 0 0 0 1	2_C_GG_N_E	Salaries paid locally to Technical Assistants...			
1 4 4 0 0 0 2	2_C_GG_N_E	Salaries paid abroad to Technical Assistants			
1 4 4 0 0 0 3	2_C_GG_N_E	Social security contributions.....			
1 4 4 0 0 0 4	2_C_GG_N_E	Transportation costs of Technical Assistants paid locally			
1 4 4 0 0 0 5	2_C_GG_N_E	Transportation costs of Technical Assistants paid abroad			
1 4 4 0 0 0 6	2_C_GG_N_E	Other expenses (Administrative expenses)			
		2 - Scholarships awarded			
1 4 5 0 0 0 1	2_C_NC_N_E	To nationals pursuing their studies locally			
1 4 5 0 0 0 2	2_C_NC_N_E	To nationals pursuing their studies abroad (including participants in seminars)			
1 2 4 2 2 0	2_C_NC_N_E	To non-nationals pursuing their studies locally			
		3 - Cash Donations			
2 2 2 0 0 0 1	2_C_GG_N_E	Cash donations for the financing of investments ...			
1 4 4 0 0 0 7	2_C_GG_N_E	Other cash donations			
		4 - In-kind donations			
2 2 2 0 0 0 2	2_C_GG_N_E	Donations in the form of capital goods			
1 4 4 0 0 0 8	2_C_GG_N_E	Other in-kind donations (food aid, medicines, supplies, small equipment etc....)....			
		5 - Others			
1 4 4 0 0 0 9	2_C_GG_N_E	Organization of seminars and conferences locally ...			
II / OPERATING AND CAPITAL EXPENSES					
	-----	Wages and salaries paid to diplomatic and auxiliary staff			
1 3 1 0 0 0 1	1_C_NC_N_E	Wages and salaries paid to locally recruited staff.....			
1 3 1 0 0 0 2	1_C_NC_N_E	Employer's social security contributions for locally recruited staff.....			
1 1 1 0 0 0	1_D_NC_N_E	Direct imports of goods			
1 2 C 0 0 0 1	1_C_NC_N_E	Local purchases of goods and various services (equipment, supplies, procurement, rent, water, electricity, telephone, office maintenance, car park, reception etc.)			
1 2 C 0 0 0 2	1_C_NC_N_E	Land purchases, purchases or construction of buildings			
III / REVENUE					
1 2 C 0 0 0 1	1_D_NC_N_E	Sales of lands or buildings			
1 2 C 0 0 0 2	1_D_NC_N_E	Chancery revenue (passports, visas, tax stamps, etc.) .			
1 2 C 0 0 0 3	1_D_NC_N_E	Other revenue (passports, visas etc.) .			

Appendix 8: Standard Questionnaire

Q16 – SOCIAL SECURITY FUND

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 4 3 0 0 0 0	1_C_FC_N_E	Pension contributions received from abroad			
1 2 6 4 0 0 0	1_C_FC_N_E	Pension service and standardized securities provided			
3 1 1 1 1 1 0	3D_C_FC_N_E	Dividends received from foreign direct investors			
3 1 1 1 1 2 0	3D_C_FC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 1 3 0	3D_C_FC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0 0	3R_C_FC_N_E	Reinvested earnings from equity securities (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_C_FC_N_E	Interest received from direct investment enterprises			
3 1 2 2 0 0 0	3I_C_FC_N_E	Interest received from direct investors (backward investment)			
3 1 2 3 0 0 0	3I_C_FC_N_E	Interest received from fellow enterprises			
3 2 1 1 0 0 0	3D_C_FC_N_E	Dividends received from equity securities held (<10%)			
3 2 0 0 0 0 0	3I_C_FC_ST_E	Interests earned on short term debt securities			
3 2 0 0 0 0 0	3I_C_FC_LT_E	Interests earned on long term debt securities			
3 4 0 0 0 0 0	3I_C_FC_N_E	Other interests received			
1 4 3 0 0 0 0 1	2_C_FC_N_E	Pensions received from abroad...			
1 4 3 0 0 0 0 2	2_C_FC_N_E	Annuities related to workplace accidents and occupational diseases paid abroad ...			
1 4 3 0 0 0 0 3	2_C_FC_N_E	Family allowances received from abroad...			
1 4 4 0 0 0 0 0	2_C_FC_N_E	Contributions on behalf of International Social Security Association ...			
	_C_FC_N_E	Other operations (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q16 – SOCIAL SECURITY FUND

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBT FLOWS			
1 2 3 4 0 0 0	1_D_FC_N_E	Postal and courier services.....			
1 2 4 1 2 0 0	1_D_FC_N_E	Costs of mission and training abroad			
1 2 6 4 0 0 0	1_D_FC_N_E	Pension service and standardized securities.....			
1 2 9 1 0 0 0	1_D_FC_N_E	Telecommunication services			
1 2 9 2 0 0 0	1_D_FC_N_E	Computer services			
1 2 9 3 0 0 0	1_D_FC_N_E	Information services.....			
1 3 1 0 0 0 0	1_D_FC_N_E	Salaries of staff of agencies abroad			
3 1 1 1 1 0 0	3D_D_FC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0 0	3D_D_FC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0 0	3D_D_FC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0 0	3R_D_FC_N_E	Reinvested earnings from equity securities (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_D_FC_N_E	Interests paid to foreign direct investors			
3 1 2 2 0 0 0	3I_D_FC_N_E	Interests paid to direct investment enterprises			
3 1 2 3 0 0 0	3I_D_FC_N_E	Interests paid to affiliated enterprises			
3 2 1 1 0 0 0	3D_D_FC_N_E	Dividends paid on equity securities (<10%)			
3 2 0 0 0 0 0	3I_D_FC_ST_E	Interests paid on short term debt securities			
3 2 0 0 0 0 0	3I_D_FC_LT_E	Interests paid on long term debt securities			
3 4 0 0 0 0 0	3I_D_FC_N_E	Other interests paid			
1 4 3 0 0 0 1 1	2_D_FC_N_E	Pensions paid abroad			
1 4 3 0 0 0 2 2	2_D_FC_N_E	Annuities related to workplace accidents and occupational diseases paid broad.....			
1 4 3 0 0 0 3 3	2_D_FC_N_E	Family allowances paid abroad			
1 4 4 0 0 0 1 1	2_D_FC_N_E	Contributions on behalf of International Social Security Association			
_ _ _ _ _ _ _	_D_FC_N_E	Other operations (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q16 – SOCIAL SECURITY FUND

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
-					
9 0 0 0 0 1	1_N_FC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_FC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_FC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_FC_N_E	Salaries paid			
FOREIGN EQUITY HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise holds equities individually >10%					
9 0 0 0 0 5	1_N_FC_N_E	Profits			
9 0 0 0 0 6	1_N_FC_N_E	Losses			
Your share in the allocation of results for the period under review					
9 0 0 0 0 7	1_N_FC_N_E	Distributed			
9 0 0 0 0 8	1_N_FC_N_E	Undistributed			
9 0 0 0 0 9	1_N_FC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_FC_N_E	Profits			
9 0 0 0 0 11	1_N_FC_N_E	Losses			
Allocation of results for the period under review					
9 0 0 0 0 12	1_N_FC_N_E	Distributed to direct investors (Equity >10%)			
9 0 0 0 0 13	1_N_FC_N_E	Distributed to other investors (Equity <10%)			
9 0 0 0 0 14	1_N_FC_N_E	Undistributed			
9 0 0 0 0 15	1_N_FC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q16 – SOCIAL SECURITY FUND

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.1 ASSETS											
3 1 1 1 1 0	8_A_FC_AL_E	Equity securities held in direct investment enterprises									
3 1 1 1 2 0	8_A_FC_AL_E	Equity securities held on direct investors (backward investment)									
3 1 1 1 3 0	8_A_FC_AL_E	Equity securities held on fellow enterprises									
3 1 2 1 0 0	8_A_FC_AL_E	Loans granted to direct investment enterprises									
3 1 2 2 0 0	8_A_FC_AL_E	Loans to direct investors (backward investment)									
3 1 2 3 0 0	8_A_FC_AL_E	Loans to fellow enterprises									
3 2 1 0 0 0	8_A_FC_AL_E	Equity securities held on non-residents (<10%)									
3 2 2 0 0 0	8_A_FC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_FC_LT_E	Long term debt securities held									
3 3 1 0 0 0	8_A_FC_AL_E	Financial derivatives (options, futures contract...)									
3 4 2 0 0 0	8_A_FC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_FC_LT_E	Long term currency and deposits held									
3 4 3 0 0 0	8_A_FC_ST_E	Other short term loans granted									
3 4 3 0 0 0	8_A_FC_LT_E	Other long term lendings granted									
3 4 5 0 0 0	8_A_FC_ST_E	Commercial liabilities and advances granted - Short Term									
3 4 5 0 0 0	8_A_FC_LT_E	Commercial liabilities and advances granted - Long Term									
3 4 6 0 0 0	8_A_FC_ST_E	Other accounts receivable – Short Term									
3 4 6 0 0 0	8_A_FC_LT_E	Other accounts receivable – Long Term									

Appendix 8: Standard Questionnaire

Q16 – SOCIAL SECURITY FUND

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_FC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_FC_AL_E	Equity securities held by direct investment enterprises (backward investment)									
3 1 1 1 3 0	8_L_FC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_FC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_FC_AL_E	Liabilities to direct investment enterprises (backward investment)									
3 1 2 3 0 0	8_L_FC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_FC_AL_E	Equity securities held by nonresidents (<10%)									
3 2 2 0 0 0	8_L_FC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_FC_LT_E	Long term debt securities issued									
3 3 1 0 0 0	8_L_FC_AL_E	Financial derivatives									
3 4 3 0 0 0	8_L_FC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_FC_LT_E	Other long term borrowings									
3 4 5 0 0 0	8_L_FC_ST_E	Commercial liabilities and advances received - Short Term									
3 4 5 0 0 0	8_L_FC_LT_E	Commercial liabilities and advances received - Long Term									
3 4 6 0 0 0	8_L_FC_ST_E	Other accounts payable - Short Term									
3 4 6 0 0 0	8_L_FC_LT_E	Other accounts payable - Long Term									

Appendix 8: Standard Questionnaire

Q17 – INSURANCE COMPANIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 2 6 1 0 0 1	1_C_FC_N_E	Life insurance services provided to non-residents			
1 2 6 1 0 0 2	1_C_FC_N_E	Freight insurance services for export provided to non-residents			
1 2 6 1 0 0 3	1_C_FC_N_E	Other direct insurance services to non-residents			
1 2 6 2 0 0	1_C_FC_N_E	Re-insurance services provided to foreign insurance companies			
1 2 6 3 0 0	1_C_FC_N_E	Commissions received on services auxiliary to insurance			
1 2 A 2 0 0	1_C_FC_N_E	Specialized services and consultancy services			
1 2 C 0 0 0	1_C_FC_N_E	Goods and services provided to foreign public administrations			
1 2 7 0 0 0	1_C_FC_N_E	Financial services			
1 2 A 3 0 0	1_C_FC_N_E	Commissions received (works and commissions)			
3 1 1 1 1 0	3D_C_FC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0	3D_C_FC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 3 0	3D_C_FC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0	3R_C_FC_N_E	Reinvested earnings in respect of equity (>10%) Heading calculated by compilers)			
3 1 2 1 0 0	3I_C_FC_N_E	Interests received from direct investment enterprises			
3 1 2 2 0 0	3I_C_FC_N_E	Interests received from direct investors (backward investment)			
3 1 2 3 0 0	3I_C_FC_N_E	Interests received from fellow enterprises			
3 2 1 1 0 0	3D_C_FC_N_E	Dividends received on equity securities held (<10%)			
3 2 0 0 0 0	3I_C_FC_ST_E	Interests received on short term debt securities			
3 2 0 0 0 0	3I_C_FC_LT_E	Interests received on long term debt securities			
3 4 0 0 0 0	3I_C_FC_N_E	Other interests received			
3 4 0 0 0 0	3P_C_FC_N_E	Income received from investments attributable to insurance covers, pensions schemes, etc.			
1 4 8 0 0 0 1	1_C_FC_N_E	Net non-life insurance premium received from non-residents (direct insurance)			
1 4 8 0 0 0 2	1_C_FC_N_E	Net non-life insurance premium received from non-residents (re-insurance)			
1 4 9 0 0 0	1_C_FC_N_E	Compensations received from non-resident re-insurers			
	_C_FC_N_E	Other transactions (please provide details on a plain sheet of paper t)			

Appendix 8: Standard Questionnaire

Q17 – INSURANCE COMPANIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 3 4 0 0	1_D_FC_N_E	Postal and courier services			
1 2 4 1 2 0	1_D_FC_N_E	Mission and training expenses abroad			
1 2 6 2 0 0	1_D_FC_N_E	Reinsurance services paid to foreign insurance companies			
1 2 6 3 0 0	1_D_FC_N_E	Commissions paid on services auxiliary to insurance received from non-residents			
1 2 7 0 0 0	1_D_FC_N_E	Financial services.....			
1 2 9 1 0 0	1_D_FC_N_E	Telecommunication services			
1 2 9 2 0 0	1_D_FC_N_E	IT services			
1 2 9 3 0 0	1_D_FC_N_E	Information services			
1 3 1 0 0 0	1_D_FC_N_E	Salaries of the personnel of agencies abroad			
3 1 1 1 1 0	3D_D_FC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_FC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0	3D_D_FC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_FC_N_E	Reinvested earning in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_D_FC_N_E	Interests paid to foreign direct investors			
3 1 2 2 0 0	3I_D_FC_N_E	Interests paid to direct investment enterprises			
3 1 2 3 0 0	3I_D_FC_N_E	Interest paid to affiliated enterprises			
3 2 1 1 0 0	3D_D_FC_N_E	Dividends paid on equity securities (<10%)			
3 2 0 0 0 0	3I_D_FC_ST_E	Interests paid on short term debt securities			
3 2 0 0 0 0	3I_D_FC_LT_E	Interests paid on long term debt securities			
3 4 0 0 0 0	3I_D_FC_N_E	Other interest paid			
3 4 0 0 0 0	3P_D_FC_N_E	Incomes paid in respect of investments attributable to insurance covers, pension schemes, etc.			
1 4 3 0 0 0	1_D_FC_N_E	Social security contributions paid by agencies abroad			
1 4 8 0 0 0	1_D_FC_N_E	Net reinsurance premiums paid to insurance companies abroad			
1 4 9 0 0 0 1	2_D_FC_N_E	Direct insurance compensations paid to non-residents			
1 4 9 0 0 0 2	2_D_FC_N_E	Reinsurance compensations paid to foreign insurance companies			
_ _ _ _ _	_D_FC_N_E	Other operations (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q17 – INSURANCE COMPANIES

I. CURRENT AND CAPITAL TRANSSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_FC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_FC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARIES SITUATION					
9 0 0 0 0 3	1_N_FC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_FC_N_E	Salaries paid			
FOREIGN G EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise holds equities individually >10%					
9 0 0 0 0 5	1_N_FC_N_E	Profits			
9 0 0 0 0 6	1_N_FC_N_E	Losses			
Your share in the allocation of these results for the period under review					
9 0 0 0 0 7	1_N_FC_N_E	Distributed			
9 0 0 0 0 8	1_N_FC_N_E	Undistributed			
9 0 0 0 0 9	1_N_FC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_FC_N_E	Profits			
9 0 0 0 0 11	1_N_FC_N_E	Losses			
Allocation of result for the period under review					
9 0 0 0 0 12	1_N_FC_N_E	Distributed direct investors (Equity >10%)			
9 0 0 0 0 13	1_N_FC_N_E	Distributed to other investors (Equity <10%)			
9 0 0 0 0 14	1_N_FC_N_E	Undistributed			
9 0 0 0 0 15	1_N_FC_N_E	Losses			
NON LIFE INSURANCE SEFRVICES					
9 0 0 0 0 16	1_N_FC_N_E	Total premium received			
9 0 0 0 0 17	1_N_FC_N_E	Total compensations paid abroad			
9 0 0 0 0 18	1_N_FC_N_E	Net increase in technical reserves due to prepayments			
9 0 0 0 0 19	1_N_FC_N_E	Net increase in technical reserves due to outstanding compensations			
9 0 0 0 0 20	1_N_FC_N_E	Total investment income accruing from the investment of assets			

Appendix 8: Standard Questionnaire

Q17 – INSURANCE COMPANIES

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period
II.1 ASSETS											
3 1 1 1 1 0	8_A_FC_AL_E	Equity securities held on direct investment enterprises									
3 1 1 1 2 0	8_A_FC_AL_E	Equity securities held on direct investors (backward investments)									
3 1 1 1 3 0	8_A_FC_AL_E	Equity securities held on fellow enterprises									
3 1 2 1 0 0	8_A_FC_AL_E	Loans granted to direct investment enterprises									
3 1 2 2 0 0	8_A_FC_AL_E	Loans granted to direct investors (backward investments)									
3 1 2 3 0 0	8_A_FC_AL_E	Loans granted to fellow enterprises									
3 2 1 0 0 0	8_A_FC_AL_E	Equity securities held on non-residents (<10%)									
3 2 2 0 0 0	8_A_FC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_FC_LT_E	Long term debt securities held									
3 3 0 0 0 0	8_A_FC_AL_E	Financial derivatives (options, futures contract,...)									
3 4 2 0 0 0	8_A_FC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_FC_LT_E	Long term currency and deposits held									
3 4 4 0 0 0	8_A_FC_AL_E	Technical insurance reserves – Assets (held by non-resident re-insurers) (Heading calculated by compilers)									
3 4 3 0 0 0	8_A_FC_ST_E	Other short term borrowings granted									
3 4 3 0 0 0	8_A_FC_LT_E	Long term borrowings granted									
3 4 5 0 0 0	8_A_FC_ST_E	Trade credits and advances granted - Short term									
3 4 5 0 0 0	8_A_FC_LT_E	Trade credits and advances granted - Long term									
3 4 6 0 0 0	8_A_FC_ST_E	Other accounts receivable - Short term									
3 4 6 0 0 0	8_A_FC_LT_E	Other accounts receivable -Long Term									

Appendix 8: Standard Questionnaire

Q17 – INSURANCE COMPANIES

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period
II.2 LIABILITES											
3 1 1 1 1 0	8_L_FC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_FC_AL_E	Equity securities held by direct investment enterprises (backward investments)									
3 1 1 1 3 0	8_L_FC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_FC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_FC_AL_E	Liabilities to direct investment enterprises (backward investments)									
3 1 2 3 0 0	8_L_FC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_FC_AL_E	Equity securities held by non-residents (<10%)									
3 2 2 0 0 0	8_L_FC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_FC_LT_E	Long term debt securities issued									
3 3 0 0 0 0	8_L_FC_AL_E	Financial derivatives									
3 4 3 0 0 0	8_L_FC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_FC_LT_E	Other long term borrowings									
3 4 4 0 0 0	8_L_FC_AL_E	Insurance technical reserves set up for non-residents (Heading calculated by compilers)									
3 4 5 0 0 0	8_L_FC_ST_E	Commercial liabilities and advances received - Short term									
3 4 5 0 0 0	8_L_FC_LT_E	Commercial liabilities and advances received - Long term									
3 4 6 0 0 0	8_L_FC_ST_E	Other accounts payable - Short term									
3 4 6 0 0 0	8_L_FC_LT_E	Other accounts payable - Long term									

Appendix 8: Standard Questionnaire

Q18 – PENSION FUNDS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Headings	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 4 3 0 0 0 0	1_C_FC_N_E	Pension contributions received from abroad			
1 2 6 4 0 0 0	1_C_FC_N_E	Pension and standardized guarantee services provided			
3 1 1 1 1 1 0	3D_C_FC_N_E	Dividends received from foreign direct investors			
3 1 1 1 1 2 0	3D_C_FC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 1 3 0	3D_C_FC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0 0	3R_C_FC_N_E	Reinvested earnings in respect of equity (10%) (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_C_FC_N_E	Interests received from direct investment enterprises			
3 1 2 2 0 0 0	3I_C_FC_N_E	Interests received from direct investors (backward investments)			
3 1 2 3 0 0 0	3I_C_FC_N_E	Interests from fellow enterprises			
3 2 1 1 0 0 0	3D_C_FC_N_E	Dividends received on equity securities held (<10%)			
3 2 0 0 0 0 0	3I_C_FC_ST_E	Interests received on short term debt securities			
3 2 0 0 0 0 0	3I_C_FC_LT_E	Interests received on long term debt securities			
3 4 0 0 0 0 0	3I_C_FC_N_E	Other interests received			
3 4 0 0 0 0 0	3P_C_FC_N_E	Income received from investments attributable to insurance covers, pensions schemes, etc.			
1 4 2 0 0 0 0 1	2_C_FC_N_E	Social security contributions received from abroad			
1 4 2 0 0 0 0 2	2_C_FC_N_E	Dues to the International Social Security Association C ...			
1 4 2 0 0 0 0 3	2_C_FC_N_E	Family allowances received from abroad ...			
1 4 2 0 0 0 0 4	2_C_FC_N_E	Dues to the International Social Security Association.....			
1 4 3 0 0 0 0	2_C_FC_N_E	Pensions paid by international agencies.....			
_ _ _ _ _ _	_C_FC_N_E	Other operations (please provide details in a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q18 – PENSION FUNDS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 3 4 0 0 0	1_D_FC_N_E	Postal and courier services			
1 2 4 1 2 0	1_D_FC_N_E	Mission and training expenses abroad			
1 2 6 4 0 0 0	1_D_FC_N_E	Pension and standardized guarantees service			
1 2 9 1 0 0 0	1_D_FC_N_E	Telecommunication services			
1 2 9 2 0 0 0	1_D_FC_N_E	IT services			
1 2 9 3 0 0 0	1_D_FC_N_E	Information services			
1 3 1 0 0 0 0	1_D_FC_N_E	Salaries of personnel of agencies abroad			
3 1 1 1 1 0 0	3D_D_FC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0 0	3D_D_FC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0 0	3D_D_FC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0 0	3R_D_FC_N_E	Reinvested earning in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_D_FC_N_E	Interests paid to direct investors			
3 1 2 2 0 0 0	3I_D_FC_N_E	Interests paid to direct investments enterprises			
3 1 2 3 0 0 0	3I_D_FC_N_E	Interests paid to affiliated enterprises			
3 2 1 1 0 0 0	3D_D_FC_N_E	Dividends paid on equity securities (<10%)			
3 2 0 0 0 0 0	3I_D_FC_ST_E	Interests paid on short term debt securities			
3 2 0 0 0 0 0	3I_D_FC_LT_E	Interests paid on long term debt securities			
3 4 0 0 0 0 0	3I_D_FC_N_E	Other interests paid			
3 4 0 0 0 0 0	3P_D_FC_N_E	Income from investments attributable to insurance covers, pensions schemes, etc.			
1 4 3 0 0 0 1	2_D_FC_N_E	Pensions paid abroad			
1 4 3 0 0 0 2	2_D_FC_N_E	Pensions for industrial injuries and occupational diseases received from abroad			
1 4 3 0 0 0 3	2_D_FC_N_E	Family allowances paid abroad			
1 4 4 0 0 0 1	2_D_FC_N_E	Dues to the International Social Security Association			
_ _ _ _ _ _	_D_FC_N_E	Other operations (please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q18 –PENSION FUNDS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
-					
9 0 0 0 0 1	1_N_FC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_FC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
-					
9 0 0 0 0 3	1_N_FC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_FC_N_E	Salaries paid			
FOREIGN G EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise holds equities individually >10% R					
-					
9 0 0 0 0 5	1_N_FC_N_E	Profits			
9 0 0 0 0 6	1_N_FC_N_E	Losses			
Your share in the allocation of these results for the period under review					
9 0 0 0 0 7	1_N_FC_N_E	Distributed			
9 0 0 0 0 8	1_N_FC_N_E	Undistributed			
9 0 0 0 0 9	1_N_FC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
-					
9 0 0 0 0 10	1_N_FC_N_E	Profits			
9 0 0 0 0 11	1_N_FC_N_E	Losses			
Allocation of result for the period under review					
9 0 0 0 0 12	1_N_FC_N_E	Distributed direct investors (Equity >10%)			
9 0 0 0 0 13	1_N_FC_N_E	Distributed to other investors (Equity <10%)			
9 0 0 0 0 14	1_N_FC_N_E	Undistributed			
9 0 0 0 0 15	1_N_FC_N_E	Losses			
LIFE INSURANCE SERVICES					
-					
9 0 0 0 0 16	1_N_FC_N_E	Total premium received			
9 0 0 0 0 17	1_N_FC_N_E	Total compensations paid abroad			
-					
9 0 0 0 0 18	1_N_FC_N_E	Net Increase in technical reserves due to pre-payments			
9 0 0 0 0 19	1_N_FC_N_E	Net increase in technical reserves due to outstanding compensations			
9 0 0 0 0 20	1_N_FC_N_E	Total investment income accruing from the investment of assets			

Appendix 8: Standard Questionnaire

Q18 - PENSION FUNDS

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period
II.1 ASSETS											
3 1 1 1 1 0	8_A_FC_AL_E	Equity securities held on direct investment enterprises									
3 1 1 1 2 0	8_A_FC_AL_E	Equity securities held on direct investors (backward investments)									
3 1 1 1 3 0	8_A_FC_AL_E	Equity securities held on fellow enterprises									
3 1 2 1 0 0	8_A_FC_AL_E	Loans granted to direct investment enterprises									
3 1 2 2 0 0	8_A_FC_AL_E	Loans granted to direct investors (backward investments)									
3 1 2 3 0 0	8_A_FC_AL_E	Loans granted to fellow enterprises									
3 2 1 0 0 0	8_A_FC_AL_E	Equity securities held on non-residents(<10%)									
3 2 2 0 0 0	8_A_FC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_FC_LT_E	Long term debt securities held									
3 3 1 0 0 0	8_A_FC_AL_E	Financial derivatives (options, future contracts)									
3 4 2 0 0 0	8_A_FC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_FC_LT_E	Long term currency and deposits held									
3 4 4 0 0 0	8_A_FC_AL_E	Technical insurance reserves received (Heading calculated by compilers)									
3 4 3 0 0 0	8_A_FC_ST_E	Other short term loans granted									
3 4 3 0 0 0	8_A_FC_LT_E	Other long term loans granted									
3 4 5 0 0 0	8_A_FC_ST_E	Trade credits and advances granted short term									
3 4 5 0 0 0	8_A_FC_LT_E	Trade credits and advances granted - LT									
3 4 6 0 0 0	8_A_FC_ST_E	Other accounts receivable - Short term									
3 4 6 0 0 0	8_A_FC_LT_E	Other accounts receivable - Long term									

Appendix 8: Standard Questionnaire

Q18 -PENSION FUNDS

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period
II.2 LIABILITES											
3 1 1 1 1 0	8_L_FC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_FC_AL_E	Equity securities held by direct investment enterprises (backward investments)									
3 1 1 1 3 0	8_L_FC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_FC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_FC_AL_E	Liabilities to direct investment enterprises (backward investments)									
3 1 2 3 0 0	8_L_FC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_FC_AL_E	Equity securities held by non-residents (<10%)									
3 2 2 0 0 0	8_L_FC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_FC_LT_E	Long term debt securities issued									
3 3 1 0 0 0	8_L_FC_AL_E	Financial derivatives									
3 4 3 0 0 0	8_L_FC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_FC_LT_E	Other long term borrowings									
3 4 4 0 0 0	8_A_FC_AL_E	Insurance technical reserves established (Heading calculated by compilers)									
3 4 5 0 0 0	8_L_FC_ST_E	Commercial liabilities and advances received - Short term									
3 4 5 0 0 0	8_L_FC_LT_E	Commercial liabilities and advances received - Long term									
3 4 6 0 0 0	8_L_FC_ST_E	Other accounts payable - Short term									
3 4 6 0 0 0	8_L_FC_LT_E	Other accounts payable -Long Term									

Appendix 8: Standard Questionnaire

Q19 – PENSION FUNDS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 4 3 0 0 0 0	1_C_FC_N_E	Pension contributions received from abroad			
1 2 6 4 0 0 0	1_C_FC_N_E	Pension service and standardized guarantee provided			
3 1 1 1 1 1 0	3D_C_FC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0 0	3D_C_FC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 3 0 0	3D_C_FC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0 0	3R_C_FC_N_E	Reinvested earnings in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_C_FC_N_E	Interest received on direct investment enterprises			
3 1 2 2 0 0 0	3I_C_FC_N_E	interest received direct investors (backward investment)			
3 1 2 3 0 0 0	3I_C_FC_N_E	Interest received from fellow enterprises			
3 2 1 1 0 0 0	3D_C_FC_N_E	Dividends received on equity securities held (<10%)			
3 2 0 0 0 0 0	3I_C_FC_ST_E	Interest earned on short term debt securities			
3 2 0 0 0 0 0	3I_C_FC_LT_E	Interest earned on long term debt securities			
3 4 0 0 0 0 0	3I_C_FC_N_E	Other interests received			
1 4 3 0 0 0 1	2_C_FC_N_E	Pensions paid abroad ...			
1 4 3 0 0 0 2	2_C_FC_N_E	Annuities related to workplace accidents and occupational diseases paid abroad ...			
1 4 3 0 0 0 3	2_C_FC_N_E	Family allowances received from abroad ...			
1 4 4 0 0 0 0	2_C_FC_N_E	Contributions on behalf International Social Security Association.....			
	_C_FC_N_E	Other operations (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q19 – PENSION FUNDS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 3 4 0 0 0	1_D_FC_N_E	Postal and courier services.....			
1 2 4 1 2 0	1_D_FC_N_E	Costs of mission and training abroad			
1 2 6 4 0 0	1_D_FC_N_E	Pension service and standardized securities.....			
1 2 9 1 0 0	1_D_FC_N_E	Telecommunication services			
1 2 9 2 0 0	1_D_FC_N_E	Computer services.....			
1 2 9 3 0 0	1_D_FC_N_E	Information services.....			
1 3 1 0 0 0	1_D_FC_N_E	Salaries of staff of agencies abroad			
3 1 1 1 1 0	3D_D_FC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_FC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0	3D_D_FC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_FC_N_E	Reinvested earnings on equity securities issued (<10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_D_FC_N_E	Interests paid to foreign direct investors			
3 1 2 2 0 0	3I_D_FC_N_E	Interest paid to direct investment enterprises			
3 1 2 3 0 0	3I_D_FC_N_E	Interests paid to affiliated enterprises			
3 2 1 1 0 0	3D_D_FC_N_E	Dividends paid on equity securities (<10%)			
3 2 0 0 0 0	3I_D_FC_ST_E	Interests paid on short term debt securities			
3 2 0 0 0 0	3I_D_FC_LT_E	Interests paid on long term debt securities			
3 4 0 0 0 0	3I_D_FC_N_E	Other interests paid			
1 4 3 0 0 0 1	2_D_FC_N_E	Pensions paid abroad			
1 4 3 0 0 0 2	2_D_FC_N_E	Annuities related to workplace accidents and occupational diseases paid abroad.....			
1 4 3 0 0 0 3	2_D_FC_N_E	Family allowances paid abroad.....			
1 4 4 0 0 0 1	2_D_FC_N_E	Contributions on behalf of International Social Security Association			
	_D_FC_N_E	Other operations (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q19 PENSION FUNDS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_FC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_FC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_FC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_FC_N_E	Salaries Paid			
FOREIGN EQUITY HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise holds equities individually >10%					
9 0 0 0 0 5	1_N_FC_N_E	Profits			
9 0 0 0 0 6	1_N_FC_N_E	Losses			
Your share in the allocation of results for the period under review					
9 0 0 0 0 7	1_N_FC_N_E	Distributed			
9 0 0 0 0 8	1_N_FC_N_E	Undistributed			
9 0 0 0 0 9	1_N_FC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_FC_N_E	Profits			
9 0 0 0 0 11	1_N_FC_N_E	Losses			
Allocation of results for the period under review					
9 0 0 0 0 12	1_N_FC_N_E	Distributed to direct investors (Equity >10%)			
9 0 0 0 0 13	1_N_FC_N_E	Distributed to other investors (Equity <10%)			
9 0 0 0 0 14	1_N_FC_N_E	Undistributed			
9 0 0 0 0 15	1_N_FC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q19 - PENSION FUNDS

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.1 ASSETS											
<u>3 1 1 1 1 0 </u>	8_A_FC_AL_E	Equity securities held in direct investment enterprises									
<u>3 1 1 1 2 0 </u>	8_A_FC_AL_E	Equity securities held on direct investors (backward investment)									
<u>3 1 1 1 3 0 </u>	8_A_FC_AL_E	Equity securities held in fellow enterprises									
<u>3 1 2 1 0 0 </u>	8_A_FC_AL_E	Loans granted direct investment enterprises									
<u>3 1 2 2 0 0 </u>	8_A_FC_AL_E	Loans granted to direct investors (backward investment)									
<u>3 1 2 3 0 0 </u>	8_A_FC_AL_E	Loans granted fellow enterprises									
<u>3 2 1 0 0 0 </u>	8_A_FC_AL_E	Equity securities held on non-residents (<10%)									
<u>3 2 2 0 0 0 </u>	8_A_FC_ST_E	Short term debt securities held									
<u>3 2 2 0 0 0 </u>	8_A_FC_LT_E	Long term debt securities held									
<u>3 3 1 0 0 0 </u>	8_A_FC_AL_E	Financial derivatives (options, futures contract,...)									
<u>3 4 2 0 0 0 </u>	8_A_FC_ST_E	Short term currency and deposits held									
<u>3 4 2 0 0 0 </u>	8_A_FC_LT_E	Long term currency and deposits held									
<u>3 4 3 0 0 0 </u>	8_A_FC_ST_E	Other short term loans granted									
<u>3 4 3 0 0 0 </u>	8_A_FC_LT_E	Other long term loans granted									
<u>3 4 5 0 0 0 </u>	8_A_FC_ST_E	Commercial liabilities and advances granted - Short Term									
<u>3 4 5 0 0 0 </u>	8_A_FC_LT_E	Commercial liabilities and advances granted - Long Term									
<u>3 4 6 0 0 0 </u>	8_A_FC_ST_E	Other accounts receivable - Short Term									
<u>3 4 6 0 0 0 </u>	8_A_FC_LT_E	Other accounts receivable - Long Term									

Appendix 8: Standard Questionnaire

Q19 - PENSION FUNDS

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other Flows	End of Period	Beginning of period	Other Flows	End of Period	Beginning of period	Other Flows	End of Period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_FC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_FC_AL_E	Equity securities held by direct investment enterprises (backward investment)									
3 1 1 1 3 0	8_L_FC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_FC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_FC_AL_E	Liabilities to direct investment enterprises (backward investment)									
3 1 2 3 0 0	8_L_FC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_FC_AL_E	Equity securities held by non-residents (<10%)									
3 2 2 0 0 0	8_L_FC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_FC_LT_E	Long term debt securities issued									
3 3 1 0 0 0	8_L_FC_AL_E	Financial derivatives									
3 4 3 0 0 0	8_L_FC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_FC_LT_E	Other long term borrowings									
3 4 5 0 0 0	8_L_FC_ST_E	Commercial liabilities and advances received - Short Term									
3 4 5 0 0 0	8_L_FC_LT_E	Commercial liabilities and advances received - Long Term									
3 4 6 0 0 0	8_L_FC_ST_E	Other accounts payable - Short Term									
3 4 6 0 0 0	8_L_FC_LT_E	Other accounts payable - Long Term									

Appendix 8: Standard Questionnaire

Q20 – RAILWAY ENTERPRISES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 1 1 0 0 0 0	1_C_NC_N_E	Disposal of railway equipment.....			
1 2 3 4 0 0 0	1_C_NC_N_E	Transfers of foreign carriers (passengers)			
1 2 3 4 1 z	1_C_NC_N_E	Transfers of foreign carriers (goods)			
1 2 3 4 1 z	1_C_NC_N_E	Export freight received locally			
1 2 3 4 1 z	1_C_NC_N_E	Export freight collected from non-residents			
1 2 3 4 1 z	1_C_NC_N_E	Import freight collected from non-residents			
1 2 3 4 1 z	1_C_NC_N_E	Other freight (shipping of goods in transit)			
1 2 3 4 2 0	1_C_NC_N_E	Chartering			
1 2 3 4 2 0	1_C_NC_N_E	Stop over revenue received from foreign companies (trooping in of trains, demurrage)			
1 2 2 0 0 0 0	1_C_NC_N_E	Major repairs			
1 2 3 4 3 0	1_C_NC_N_E	Postal revenue			
3 1 1 1 1 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0	3D_C_NC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 3 0	3D_C_NC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0 0	3R_C_NC_N_E	Reinvested earnings under equity (>10%) (Heading calculated by compilers)			
3 2 1 1 0 0 0	3D_C_NC_N_E	Dividends received on equity securities held (<10%)			
3 4 0 0 0 0 0	3I_C_NC_N_E	Other interests received			
1 4 9 0 0 0 0	2_C_NC_N_E	Insurance compensation claims received			
_ _ _ _ _ _ _	_C_NC_N_E	Other investment revenue received (Please provide details on a plain sheet)			
_ _ _ _ _ _ _	_C_NC_N_E	Other income (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q20 – RAILWAY ENTERPRISES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBT FLOWS			
1 1 1 0 0 0 0	1_D_NC_N_E	Acquisition of railway equipment			
1 1 1 0 0 0 0	1_D_NC_N_E	Refueling abroad			
1 2 2 0 0 0 0	1_D_NC_N_E	Major repairs			
1 2 3 4 3 0 0	1_D_NC_N_E	Postal and courier services received.....			
1 2 3 4 0 0 0	1_D_NC_N_E	Transfers of foreign carriers (passengers)..			
1 2 3 4 1 z	1_D_NC_N_E	Transfers of foreign carriers (goods)			
1 2 3 4 2 0 0	1_D_NC_N_E	Stop over revenue received from foreign companies (trooping in of trains, demurrage)			
1 2 4 1 2 0 0	1_D_NC_N_E	Cost of mission and training abroad			
1 2 7 0 0 0 0	1_D_NC_N_E	Financial services			
1 2 9 2 0 0 0	1_D_NC_N_E	Computer services			
1 2 9 3 0 0 0	1_D_NC_N_E	Information services.....			
1 2 A 2 0 0 0	1_D_NC_N_E	Specialized services and management consulting services.....			
1 3 1 0 0 0 0	1_D_NC_N_E	Compensation of employees.....			
1 4 2 0 0 0 0	2_D_NC_N_E	Social security contribution			
3 1 1 1 1 0 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0 0	3D_D_NC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0 0	3R_D_NC_N_E	Reinvested earnings under equity securities (>10%) (Heading calculated by compilers)			
3 2 1 1 0 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 4 0 0 0 0 0	3I_D_NC_N_E	Interest paid on external borrowings			
1 3 2 1 0 0 0	2_D_NC_N_E	Taxes paid abroad			
1 4 8 0 0 0 0	2_D_NC_N_E	Net non-life insurance claims paid			
1 2 6 1 0 0 0	2_D_NC_N_E	Direct insurance (other than merchandise)			
_ _ _ _ _ _	_D_NC_N_E	Other operations (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q20 – RAILWAY ENTERPRISES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries Paid			
FOREIGN EQUITY HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise holds equities individually >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of results for the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of results for the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Equity >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Equity <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q20 – RAILWAY ENTERPRISES

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.1 ASSETS											
3 1 1 1 1 0	8_A_NC_AL_E	Equity securities held in direct investment enterprises									
3 1 1 1 2 0	8_A_NC_AL_E	Equity securities held on direct investors (backward investment)									
3 1 1 1 3 0	8_A_NC_AL_E	Equity securities held in fellow enterprises									
3 2 1 0 0 0	8_A_NC_AL_E	Equity securities held on non-residents (<10%)									
3 4 2 0 0 0	8_A_NC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_NC_LT_E	Long term currency and deposits held									
3 4 5 0 0 0	8_A_NC_ST_E	Commercial liabilities and advances granted - Short Term									
3 4 5 0 0 0	8_A_NC_LT_E	Commercial liabilities and advances granted - Long Term									
3 4 5 0 0 0	8_A_NC_LT_E	Short term loan granted									
3 4 5 0 0 0	8_A_NC_LT_E	Long term loan granted									

Appendix 8: Standard Questionnaire

Q20 – RAILWAY ENTERPRISES

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_NC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_NC_AL_E	Equity securities held by direct investment enterprises (backward investment)									
3 1 1 1 3 0	8_L_NC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_NC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_NC_AL_E	Liabilities to direct investment enterprises (backward investment)									
3 1 2 3 0 0	8_L_NC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_NC_AL_E	Equity securities held by nonresidents (<10%)									
3 4 3 0 0 0	8_L_NC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_NC_LT_E	Other Long term borrowings									
3 4 5 0 0 0	8_L_NC_ST_E	Commercial liabilities and advances received - Short Term									
3 4 5 0 0 0	8_L_NC_LT_E	Commercial liabilities and advances received - Long Term									

Appendix 8: Standard Questionnaire

Q21 – ROAD TRANSPORT OPERATORS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 1 0 0 0 0 0	1_C_NC_N_E	Transfer of equipment			
1 2 3 4 0 0 0	1_C_NC_N_E	Transportation of passengers to foreign countries			
1 2 3 4 1 0 0	1_C_NC_N_E	Transportation of passengers from abroad			
1 2 3 4 1 z 1	1_C_NC_N_E	Export freight			
1 2 3 4 1 z 2	1_C_NC_N_E	Import freight			
1 2 3 4 1 z 3	1_C_NC_N_E	Freight transport between foreign countries			
1 2 A 3 0 0 0	1_C_NC_N_E	Hiring of vehicles to foreign operators			
3 1 1 1 1 0 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0 0	3D_C_NC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 3 0 0	3D_C_NC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0 0	3R_C_NC_N_E	Reinvested earnings in respect equity (>10%) (Heading calculated by compilers)			
3 2 1 1 0 0 0	3D_C_NC_N_E	Dividends received on equity securities held (<10%)			
3 2 0 0 0 0 0	3I_C_NC_ST_E	Interests received on short term debt securities			
3 2 0 0 0 0 0	3I_C_NC_LT_E	Interests received on long term debt securities			
1 4 9 0 0 0 0	2_C_NC_N_E	Non-life insurance claims received			
_ _ _ _ _ _ _	_C_NC_N_E	Other transactions (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q21 – ROAD TRANSPORT OPERATORS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 1 1 0 0 0 0	1_D_NC_N_E	Import C.I.F. (excluding gold).....			
1 2 3 4 2 0	1_D_NC_N_E	Including freight (regardless of the mode of transport)			
1 2 6 1 0 0	1_D_NC_N_E	Insurance.....			
1 2 2 0 0 0	1_D_NC_N_E	Maintenance and repair services not included elsewhere			
1 2 3 4 0 0	1_D_NC_N_E	Postal and courier services received			
1 2 4 1 2 0	1_D_NC_N_E	Mission and training expenses abroad			
1 2 9 1 0 0	1_D_NC_N_E	Telecommunication services			
1 2 9 2 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0	1_D_NC_N_E	Information services.....			
1 2 A 2 0 0	1_D_NC_N_E	Specialized and management consultancy services.....			
1 3 1 0 0 0	1_D_NC_N_E	Compensation of employees.....			
1 4 2 0 0 0	2_D_NC_N_E	Social security contributions			
3 1 1 1 1 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_NC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_NC_N_E	Reinvested earnings in respect of equity (>10%) (Heading calculated by compilers)			
3 2 1 1 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 2 0 0 0 0	3I_D_NC_ST_E	Interest paid on short term debt securities			
3 2 0 0 0 0	3I_D_NC_LT_E	Interest paid on long term debt securities			
3 4 0 0 0 0	3I_D_NC_N_E	Other interests paid			
1 3 2 1 0 0	2_D_NC_N_E	Taxes paid abroad			
1 4 8 0 0 0	2_D_NC_N_E	Net non-life insurance claims paid			
2 1 0 0 0 0	1_D_NC_N_E	Acquisition of transportation equipment			
_ _ _ _ _ _	_D_NC_N_E	Other transactions (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q21 – ROAD TRANSPORT OPERATORS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
L3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise holds equities individually >10%					
9 0 0 0 0 5	1_N_NC_N_E				
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of these earnings for the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9		Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of results during the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Interest >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Interest <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q21 – ROAD TRANSPORT OPERATORS

II. FINANCIAL TRANSACTIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.1 ASSETS											
3 1 1 1 1 0	8_A_NC_AL_E	Equity securities held in direct investment enterprises									
3 1 1 1 2 0	8_A_NC_AL_E	Equity securities held on foreign direct investors (reverse investment)									
3 1 1 1 3 0	8_A_NC_AL_E	Equity securities held on fellow enterprises									
3 2 1 0 0 0	8_A_NC_AL_E	Equity securities held on non-residents (<10%)									
3 2 2 0 0 0	8_A_NC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_NC_LT_E	Long term debt securities held									
3 4 2 0 0 0	8_A_NC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_NC_LT_E	Long term currency and deposits held									
3 4 5 0 0 0	8_A_NC_ST_E	Trade credits and advances granted -Short Term									
3 4 5 0 0 0	8_A_NC_LT_E	Trade credits and advances granted - Long Term									
3 4 5 0 0 0	8_A_NC_LT_E	Other short-term receivables held for non-residents									
3 4 5 0 0 0	8_A_NC_LT_E	Other long-term receivables held for non-residents									

Appendix 8: Standard Questionnaire

Q21 – ROAD TRANSPORT OPERATORS

II. FINANCIAL TRANSACTIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.2 LIABILITIES											
<u>3 1 1 1 1 0 </u>	8_L_NC_AL_E	Equity securities held by direct investors									
<u>3 1 1 1 2 0 </u>	8_L_NC_AL_E	Equity securities held by direct investment enterprises (reverse investments)									
<u>3 1 1 1 3 0 </u>	8_L_NC_AL_E	Equity securities held by fellow enterprises									
<u>3 1 2 1 0 0 </u>	8_L_NC_AL_E	Liabilities to direct investors									
<u>3 1 2 2 0 0 </u>	8_L_NC_AL_E	Liabilities to foreign direct investment enterprises (reverse investment)									
<u>3 1 2 3 0 0 </u>	8_L_NC_AL_E	Liabilities to fellow enterprises									
<u>3 2 1 0 0 0 </u>	8_L_NC_AL_E	Equity securities held by nonresidents (<10%)									
<u>3 2 2 0 0 0 </u>	8_L_NC_ST_E	Short term debt securities issued									
<u>3 2 2 0 0 0 </u>	8_L_NC_LT_E	Long term debt securities issued									
<u>3 4 3 0 0 0 </u>	8_L_NC_ST_E	Other short term borrowings									
<u>3 4 3 0 0 0 </u>	8_L_NC_LT_E	Other long term borrowings									
<u>3 4 5 0 0 0 </u>	8_L_NC_ST_E	Commercial liabilities and advances received - Short Term									
<u>3 4 5 0 0 0 </u>	8_L_NC_LT_E	Commercial liabilities and advances received - Long Term									

Appendix 8: Standard Questionnaire

Q22 – NATIONAL SHIPPING COMPANIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 2 3 2 0 0 1	1_C_NC_N_E	Passenger tickets (including excess baggage).....			
1 2 3 2 0 0 2	1_C_NC_N_E	Chartering of vessels with crew (transportation of passengers)			
1 2 3 2 1 z 1	1_C_NC_N_E	Chartering of vessels with crew (transportation of goods)			
1 2 A 3 0 0	1_C_NC_N_E	Chartering of vessels without crew.....			
1 2 3 2 1 z 2	1_C_NC_N_E	Export freight collected locally			
1 2 3 2 1 z 3	1_C_NC_N_E	Export freight collected abroad			
	1_C_NC_N_E	Import freight collected locally			
1 2 3 2 1 z 4	1_C_NC_N_E	Import freight collected abroad			
1 2 3 2 1 z 5	1_C_NC_N_E	Other freight (transportation between foreign countries)			
1 2 3 2 2 0	1_C_NC_N_E	Commissions received from nonresidents			
1 1 1 0 0 0	1_C_NC_N_E	Transfer of vessels			
3 1 1 1 1 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0	3D_C_NC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 3 0	3D_C_NC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0	3R_C_NC_N_E	Reinvested earnings in respect of equity (>10%) (Heading calculated by compilers)			
3 2 1 1 0 0	3D_C_NC_N_E	Dividends received on equity securities held (<10%)			
3 1 2 1 0 0	3I_C_NC_N_E	Interest received from direct investment enterprises			
3 1 2 2 0 0	3I_C_NC_N_E	Interest received from direct investors (reverse investment)			
3 1 2 3 0 0	3I_C_NC_N_E	Interest received from fellow enterprises			
1 4 9 0 0 0	2_C_NC_N_E	Non-life insurance claims received			
	_C_NC_N_E	Other transactions (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q22 – NATIONAL SHIPPING COMPANIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 1 1 0 0 0 1	1_D_NC_N_E	Acquisition of vessels.....			
1 1 1 0 0 0 2	1_D_NC_N_E	Bunker fuel, other fuels, supplies (water, food) ...			
1 2 1 2 0 0	1_D_NC_N_E	Goods for processing abroad - Re-importation after processing			
1 2 3 2 0 0	1_D_NC_N_E	Chartering of vessels with crew (transportation of passengers)			
1 2 3 2 1 z	1_D_NC_N_E	Chartering of vessels with crew (transportation of goods)			
1 2 A 3 0 0	1_D_NC_N_E	Chartering of vessels without crew			
1 2 3 2 2 0 1	1_D_NC_N_E	Assistance to vessels (logistics, handling, routine maintenance, pilotage, towage)			
1 2 3 2 2 0 2	1_D_NC_N_E	Major repairs			
1 2 3 4 0 0	1_D_NC_N_E	Postal and courier services received.....			
1 2 4 1 2 0	1_D_NC_N_E	Mission and training expenses abroad			
1 2 4 2 3 0	1_D_NC_N_E	Expenditure of trips organized abroad for residents			
1 2 7 0 0 0	1_D_NC_N_E	Financial services			
1 2 3 2 2 0 3	1_D_NC_N_E	Commissions paid abroad			
1 2 9 2 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0	1_D_NC_N_E	Information Services			
1 2 A 3 0 0	1_D_NC_N_E	Advertising costs abroad			
1 2 A 2 0 0	1_D_NC_N_E	Specialized and management consultancy services.....			
1 3 1 0 0 0	1_D_NC_N_E	Compensation of employees			
1 2 A 3 0 0	1_D_NC_N_E	Port charges and similar fees paid abroad			
3 1 1 1 1 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_NC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_NC_N_E	Reinvested earnings under equity securities >10% (Heading calculated by compilers)			
3 1 2 1 0 0	3I_D_NC_N_E	Interests paid to foreign direct investors			
3 1 2 2 0 0	3I_D_NC_N_E	Interest paid to direct investment enterprises			
3 1 2 3 0 0	3I_D_NC_N_E	Interest paid to affiliated enterprises			
3 2 1 1 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 4 0 0 0 0	3I_D_NC_N_E	Interest paid on external borrowings			
1 4 8 0 0 0	2_D_NC_N_E	Net non-life insurance claims paid			
	1_D_NC_N_E	Other taxes paid abroad			
1 2 4 1 2 0		Stopover fees paid abroad			
	_D_NC_N_E	Other transactions (Please provide details on a separate sheet)			

Appendix 8: Standard Questionnaire

Q22 – NATIONAL SHIPPING COMPANIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of enterprises in which your enterprise holds equities individually >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of these earnings for the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of results during the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Interest >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Interests <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q22 – NATIONAL SHIPPING COMPANIES

II. FINANCIAL TRANSACTIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.1 ASSETS											
3 1 1 1 1 0	8_A_NC_AL_E	Equity securities held in direct investment enterprises									
3 1 1 1 2 0	8_A_NC_AL_E	Equity securities held on direct investors (reverse investments)									
3 1 1 1 3 0	8_A_NC_AL_E	Equity securities held on fellow enterprises									
3 2 1 0 0 0	8_A_NC_AL_E	Equity securities held on non-residents (<10%)									
3 2 2 0 0 0	8_A_NC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_NC_LT_E	Long term debt securities held									
3 2 1 0 0 0	8_A_NC_AL_E	Equity securities held on non-residents (<10%)									
3 4 2 0 0 0	8_A_NC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_NC_LT_E	Long term currency and deposits held									
3 4 5 0 0 0	8_A_NC_ST_E	Trade credits and advances granted - Short Term									
3 4 5 0 0 0	8_A_NC_LT_E	Trade credits and advances granted - Long Term									
3 4 5 0 0 0	8_A_NC_ST_E	Other short-term receivables held for non-residents									
3 4 5 0 0 0	8_A_NC_ST_E	Other short-term receivables held for non-residents									

Appendix 8: Standard Questionnaire

Q22 – NATIONAL SHIPPING COMPANIES

II. FINANCIAL TRANSACTIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_NC_AL_E	Equity securities held by direct investment enterprises									
3 1 1 1 2 0	8_L_NC_AL_E	(reverse investments)									
3 1 1 1 3 0	8_L_NC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_NC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_NC_AL_E	Liabilities to direct investment enterprises (reverse investment)									
3 1 2 3 0 0	8_L_NC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_NC_AL_E	Equity securities held by nonresidents (<10%)									
3 2 2 0 0 0	8_L_NC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_NC_LT_E	Long term debt securities issued									
3 4 5 0 0 0	8_L_NC_ST_E	Commercial liabilities and advances received - Short Term									
3 4 5 0 0 0	8_L_NC_LT_E	Commercial liabilities and advances received - Long Term									
3 4 5 0 0 0	8_L_NC_LT_E	Other short-term liabilities									
3 4 5 0 0 0	8_L_NC_LT_E	Other long-term liabilities									

Appendix 8: Standard Questionnaire

Q23 – FOREIGN AIRLINES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 1 1 0 0 0 0	1_C_NC_N_E	Bunker fuel, other fuels, supplies (water, food)			
1 2 3 3 0 0 0	1_C_NC_N_E	Chartering of planes with crew from local companies to transport passengers			
1 2 3 3 1 z	1_C_NC_N_E	Chartering of planes with crew from local companies to transport goods			
1 2 A 3 0 0 0	1_C_NC_N_E	Chartering of planes without crew from local companies to transport passengers or goods			
1 2 3 3 2 0 0	1_C_NC_N_E	Assistance to planes (logistics, handling, routine maintenance...)			
1 2 2 0 0 0 0	1_C_NC_N_E	Major repairs			
1 2 3 3 2 0 0	1_C_NC_N_E	Commissions paid locally			
1 2 4 1 2 0 0	1_C_NC_N_E	Local accommodation for crew			
1 2 4 2 3 0 0	1_C_NC_N_E	Expenditures during trips organized in the country for nonresidents			
1 2 3 4 0 0 0	1_C_NC_N_E	Postage and courier expenses			
1 2 9 1 0 0 0	1_C_NC_N_E	Telecommunication services.....			
1 2 A 3 0 0 0	1_C_NC_N_E	Local advertising costs			
1 2 C 0 0 0 0	1_C_NC_N_E	Landing fees and similar charges paid locally.....			
1 3 1 0 0 0 0	1_C_NC_N_E	Salaries paid to local and expatriate staff			
1 4 2 0 0 0 0	2_C_NC_AL_E	Social security contributions paid into national coffers for local and expatriate staff			
1 2 7 1 0 0 0	1_C_NC_N_E	Other financial charges paid locally			
1 4 0 0 0 0 0	2_C_NC_AL_E	Taxes			
3 1 2 1 0 0 0	3I_C_NC_N_E	Interest paid to direct investment enterprises			
3 1 2 2 0 0 0	3I_C_NC_N_E	Interest paid to direct investors (reverse investments)			
3 1 2 3 0 0 0	3I_C_NC_N_E	Interest paid to fellow enterprises			
3 4 0 0 0 0 0	3I_C_NC_N_E	Other interests received			
1 4 8 0 0 0 0	2_D_NC_N_E	Net Non-life insurance claims received			
	_C_NC_N_E	Other operations (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q23 – FOREIGN AIRLINES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 3 3 0 0 0	1_D_NC_N_E	Passenger tickets issued and paid for abroad			
1 2 3 3 0 0 0	1_D_NC_N_E	Passenger ticket issued and paid for locally (direct sales)			
1 2 3 3 0 0 0	1_D_NC_N_E	Passenger ticket issued locally against pre-paid abroad			
1 2 3 3 0 0 0	1_D_NC_N_E	Passenger ticket issued abroad pre-paid locally			
1 2 3 3 0 0 0	1_D_NC_N_E	Excess luggage			
1 2 3 3 0 0 0	1_D_NC_N_E	Chartering of planes with crew by residents to transport passengers			
1 2 3 3 1 z	1_D_NC_N_E	Chartering of planes with crew by residents to transport goods			
1 2 A 3 0 0 0	1_D_NC_N_E	Chartering of planes without crew by the residents to transport passengers or goods			
1 2 3 3 1 z	1_D_NC_N_E	Import freight collected locally			
1 2 3 3 1 z	1_D_NC_N_E	Import freight collected abroad			
_ _ _ _ _ _	1_D_NC_N_E	Export freight collected locally			
1 2 3 3 2 0 0	1_D_NC_N_E	Commissions received			
1 2 4 2 3 0 0	1_D_NC_N_E	Tourism trips organized abroad for residents (excluding passenger tickets)			
1 2 3 4 0 0 0	1_D_NC_N_E	Postage revenue (postal and courier services)			
1 2 9 1 0 0 0	1_D_NC_N_E	Telecommunication services			
1 2 9 2 0 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0 0	1_D_NC_N_E	Information services			
1 2 A 2 0 0 0	1_D_NC_N_E	Specialized and management consultancy services.....			
1 2 A 3 0 0 0	1_D_NC_N_E	Advertising costs			
1 3 1 0 0 0 0	1_D_NC_N_E	Compensation of employees.....			
1 4 2 0 0 0 0	2_D_NC_N_E	Specialized and management consultancy services.....			
1 2 C 0 0 0 0	1_D_NC_N_E	Airport taxes and similar fess paid			
3 1 2 1 0 0 0	3I_D_NC_N_E	Interest received from direct investment enterprises			
3 1 2 2 0 0 0	3I_D_NC_N_E	Interest received from direct investors (reverse investment)			
3 1 2 3 0 0 0	3I_D_NC_N_E	Interest received from fellow enterprises			
1 4 9 0 0 0 0	2_D_NC_N_E	Non-life insurance claims received			
_ _ _ _ _ _	1_D_NC_N_E	Other local revenues (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q23 – FOREIGN AIRLINES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of enterprises in which your enterprise individually holds equities >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of these earnings for the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of results during the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Interests >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Interests <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q23 – FOREIGN AIRLINES

II. FINANCIAL TRANSACTIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.1 ASSETS											
3 2 2 0 0 0 0	8_A_NC_ST_E	Short term debt securities held									
3 2 2 0 0 0 0	8_A_NC_LT_E	Long term debt securities held									
3 4 2 0 0 0 0	8_A_NC_ST_E	Short term Currency and deposits held									
3 4 2 0 0 0 0	8_A_NC_LT_E	Long term Currency and deposits held									
3 4 3 0 0 0 0	8_A_NC_ST_E	Other short term loans granted									
3 4 3 0 0 0 0	8_A_NC_LT_E	Other long term loans granted									
3 4 6 0 0 0 0	8_A_NC_ST_E	Other accounts receivable -Short Term									
3 4 6 0 0 0 0	8_A_NC_LT_E	Other accounts receivable - Long Term									

Appendix 8: Standard Questionnaire

Q23 – FOREIGN AIRLINES

II. FINANCIAL TRANSACTIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_NC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_NC_AL_E	Equity securities held by direct investment enterprises (reverse investments)									
3 1 1 1 3 0	8_L_NC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_NC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_NC_AL_E	Liabilities to direct investment enterprises (reverse investment)									
3 1 2 3 0 0	8_L_NC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_NC_AL_E	Equity securities held by non-residents (<10%)									
3 2 2 0 0 0	8_L_NC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_NC_LT_E	Long term debt securities issued									
3 3 1 0 0 0	8_L_NC_AL_E	Financial derivatives									
3 4 3 0 0 0	8_L_NC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_NC_LT_E	Other long term borrowings									
3 4 5 0 0 0	8_L_NC_ST_E	Commercial liabilities and advances received -Short Term									
3 4 5 0 0 0	8_L_NC_LT_E	Commercial liabilities and advances received - Long Term									
3 4 6 0 0 0	8_L_NC_ST_E	Other accounts payable - Short Term									
3 4 6 0 0 0	8_L_NC_LT_E	Other accounts payable - Long Term									

Appendix 8: Standard Questionnaire

Q24 – NATIONAL AIRLINES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C		I.1 CREDIT FLOWS			
1 1 1 0 0 0 0	1_C_NC_N_E	Transfer of planes (1).....			
1 2 3 3 0 0 0	1_C_NC_N_E	Passenger tickets issued and paid abroad (3)			
1 2 3 3 0 0 0	1_C_NC_N_E	Passenger tickets issued locally against pre-paid ticket abroad			
1 2 3 3 0 0 0	1_C_NC_N_E	Passenger tickets issued abroad against local pre-paid ticket			
1 2 3 3 0 0 0	1_C_NC_N_E	Excess luggage			
1 2 3 3 0 0 0	1_C_NC_N_E	Chartering of planes with crew (transportation of passengers)			
1 2 3 3 1 z	1_C_NC_N_E	Chartering of planes with crew (transportation of goods)			
1 2 3 3 1 z	1_C_NC_N_E	Export freight collected locally			
1 2 3 3 1 z	1_C_NC_N_E	Export freight collected abroad			
1 2 3 3 1 z	1_C_NC_N_E	Import freight collected abroad			
1 2 3 3 1 z	1_C_NC_N_E	Other freight (transportation between foreign countries)			
1 2 A 3 0 0 0	1_C_NC_N_E	Chartering of planes without crew			
	1_C_NC_N_E	Import freight collected locally			
1 2 3 3 2 0 0	1_C_NC_N_E	Commissions received from nonresidents			
1 2 4 2 3 0 0	1_C_NC_N_E	Tourist trips organized in the country for nonresidents (2)			
1 2 3 4 0 0 0	1_C_NC_N_E	Postage revenue (postal and courier services)			
1 2 C 0 0 0 0	1_C_NC_N_E	Maintenance and repair services not included elsewhere			
3 1 1 1 1 0 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0 0	3D_C_NC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 3 0 0	3D_C_NC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0 0	3R_C_NC_N_E	Reinvested earnings in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_C_NC_N_E	Interest received from direct investment enterprises			
3 1 2 2 0 0 0	3I_C_NC_N_E	Interest received from direct investors (reverse investment)			
3 1 2 3 0 0 0	3I_C_NC_N_E	Interest received from fellow enterprises			
3 2 1 1 0 0 0	3D_C_NC_N_E	Dividends received on equity securities held (<10%)			
3 2 0 0 0 0 0	3I_C_NC_ST_E	Interest received on short term debt securities			
3 2 0 0 0 0 0	3I_C_NC_LT_E	Interest received on long term debt securities			
3 4 0 0 0 0 0	3I_C_NC_N_E	Other interests received			
1 4 9 0 0 0 0	2_C_NC_N_E	Non-life insurance premiums paid			
	_C_NC_N_E	Other transactions (Please provide details on a plain sheet)			

(1) In case of acquisition (including leasing) or sale of planes abroad during the period, please indicate the scheduled delivery date, amount and terms of payment in an annex.

(2) Excluding passenger tickets

(3) Including tickets sold by travel agencies

Appendix 8: Standard Questionnaire

Q24 – NATIONAL AIRLINES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 1 1 0 0 0	1_D_NC_N_E	Acquisition of planes.....			
1 1 1 0 0 0	1_D_NC_N_E	Bunkering, fuels			
1 2 3 3 0 0	1_D_NC_N_E	Chartering of planes with crew (transportation of passengers)			
1 2 3 3 1 z	1_D_NC_N_E	Chartering of planes with crew (transportation of goods)			
1 2 A 3 0 0	1_D_NC_N_E	Chartering of planes without crew			
1 2 3 3 2 0	1_D_NC_N_E	Assistance to planes (logistics, handling, routine maintenance)			
1 2 2 0 0 0	1_D_NC_N_E	Maintenance and repair services not included elsewhere			
1 2 3 3 2 0	1_D_NC_N_E	Commissions paid locally			
1 2 4 1 2 0	1_D_NC_N_E	Local accommodation for crew			
1 2 4 2 3 0	1_D_NC_N_E	Expenditures during trips organized abroad for residents			
1 2 3 4 0 0	1_D_NC_N_E	Postal and courier services paid for.....			
1 2 6 1 0 0	1_D_NC_N_E	Insurance paid abroad			
1 2 6 4 0 0	1_D_NC_N_E	Payments to standardized guaranteed pension fund.....			
1 2 7 0 0 0	1_D_NC_N_E	Financial services			
1 2 9 1 0 0	1_D_NC_N_E	Telecommunication services			
1 2 9 2 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0	1_D_NC_N_E	Information services.....			
1 2 A 2 0 0	1_D_NC_N_E	Specialized and management consulting services.....			
1 2 A 3 0 0	1_D_NC_N_E	Advertising costs abroad.....			
1 3 1 0 0 0	1_D_NC_N_E	Compensation of employees			
1 4 2 0 0 0	2_D_NC_N_E	Social security contribution			
1 2 C 0 0 0	1_D_NC_N_E	Airport taxes and similar fess payed abroad			
3 1 1 1 1 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_NC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_NC_N_E	Reinvested earnings in respect of equity >10% (Heading calculated by compilers)			
3 1 2 1 0 0	3I_D_NC_N_E	Interest paid to foreign direct investors			
3 1 2 2 0 0	3I_D_NC_N_E	Interest paid to direct investment enterprises			
3 1 2 3 0 0	3I_D_NC_N_E	Interest paid to affiliated enterprises			
3 2 1 1 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 2 0 0 0 0	3I_D_NC_ST_E	Interest paid on short term debt securities			
3 2 0 0 0 0	3I_D_NC_LT_E	Interest paid on long term debt securities			
3 4 0 0 0 0	3I_D_NC_N_E	Other interests paid			
1 3 2 1 0 0	1_D_NC_N_E	Production and import taxes paid			
1 4 3 0 0 0	2_D_NC_N_E	Net non-life insurance claims paid			
1 4 5 0 0 0	2_D_NC_N_E	Miscellaneous current transfers			
2 1 0 0 0 0	2_D_NC_N_E	Acquisition non produced non financial assets			
_ _ _ _ _	_D_NC_N_E	Other transactions (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q24 – NATIONAL AIRLINES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
-					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise holds equities individually >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of these results for the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of results during the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Interests >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Interests <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q24 – NATIONAL AIRLINES

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.1 ASSETS											
3 1 1 1 1 0	8_A_NC_AL_E	Equity securities held in direct investment enterprises									
3 1 1 1 2 0	8_A_NC_AL_E	Equity securities held on direct investors (reverse investments)									
3 1 1 1 3 0	8_A_NC_AL_E	Equity securities held on fellow enterprises									
3 1 2 1 0 0	8_A_NC_AL_E	Loans granted to direct investment enterprises									
3 1 2 2 0 0	8_A_NC_AL_E	Loans granted to direct investors (reverse investment)									
3 1 2 3 0 0	8_A_NC_AL_E	Loans granted to fellow enterprises									
3 2 1 0 0 0	8_A_NC_AL_E	Equity securities held on non-residents (<10%)									
3 2 2 0 0 0	8_A_NC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_NC_LT_E	Long term debt securities held									
3 3 1 0 0 0	8_A_NC_AL_E	Financial derivatives (options, futures contracts,...)									
3 4 2 0 0 0	8_A_NC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_NC_LT_E	Long term currency and deposits held									
3 4 3 0 0 0	8_A_NC_ST_E	Other short term loans granted									
3 4 3 0 0 0	8_A_NC_LT_E	Other long term loans granted									
3 4 5 0 0 0	8_A_NC_ST_E	Trade credits and advances granted - Short Term									
3 4 5 0 0 0	8_A_NC_LT_E	Trade credits and advances granted - Long Term									
3 4 6 0 0 0	8_A_NC_ST_E	Other accounts receivable - Short Term									
3 4 6 0 0 0	8_A_NC_LT_E	Other accounts receivable - Long Term									

Appendix 8: Standard Questionnaire

Q24 – NATIONAL AIRLINES

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_NC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_NC_AL_E	Equity securities held by direct investment enterprises (reverse investment)									
3 1 1 1 3 0	8_L_NC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_NC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_NC_AL_E	Liabilities to direct investment enterprises (reverse investment)									
3 1 2 3 0 0	8_L_NC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_NC_AL_E	Equity securities held by nonresidents (<10%)									
3 2 2 0 0 0	8_L_NC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_NC_LT_E	Long term debt securities issued									
3 3 1 0 0 0	8_L_NC_AL_E	Financial derivatives									
3 4 3 0 0 0	8_L_NC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_NC_LT_E	Other long term borrowings									
3 4 5 0 0 0	8_L_NC_ST_E	Commercial liabilities and advances received - Short Term									
3 4 5 0 0 0	8_L_NC_LT_E	Commercial liabilities and advances received - Long Term									
3 4 6 0 0 0	8_L_NC_ST_E	Other accounts payable - Short Term									
3 4 6 0 0 0	8_L_NC_LT_E	Other accounts payable - Long-term									

Appendix 8: Standard Questionnaire

Q25- FOREIGN FREIGHT FORWARDERS (SHIPOWNERS)

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C		I.1 FLUX CREDITEURS			
1 2 3 2 0 0	1_C_NC_N_E	Chartering of vessels with crew from local companies (transportation of passengers)			
1 2 3 2 1 z	1_C_NC_N_E	Chartering of vessels with crew from local companies (transportation of goods)			
1 2 A 3 0 0	1_C_NC_N_E	Chartering of vessels without crew from local companies			
1 2 3 2 2 0	1_C_NC_N_E	Assistance to vessels (logistics, handling, pilotage, remorquage, towage, routine maintenance...)			
1 2 2 0 0 0	1_C_NC_N_E	Major repairs			
1 2 3 2 2 0	1_C_NC_N_E	Commissions paid locally			
1 2 3 4 0 0	1_D_NC_N_E	Postal and courier services paid for			
1 2 9 1 0 0	1_C_NC_N_E	Telecommunication services			
1 2 A 3 0 0	1_C_NC_N_E	Local advertizing costs			
1 2 9 2 0 0	1_C_NC_N_E	IT services			
1 2 9 3 0 0	1_C_NC_N_E	Information services			
1 2 C 0 0 0	1_C_NC_N_E	Port charges and similar fees paid abroad			
1 1 1 0 0 0	1_C_NC_N_E	Bunker fuel, other fuels, supplies (water, food)			
1 4 9 0 0 0	2_C_NC_N_E	Net non-life insurance claims received			
_ _ _ _ _	_C_NC_N_E	Other transactions (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q25- FOREIGN FREIGHT FORWARDERS (SHIPOWNERS)

I. CURRENT AND CAPITAL TRANSACTIONS

(In millions of monetary units)

Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D			I.2 DEBIT FLOWS		
1 2 3 2 0 0	1_D_NC_N_E	Passenger tickets (including excess luggage).....			
1 2 3 2 0 0	1_D_NC_N_E	Chartering of vessels with crew by local operators (transportation of passengers)			
1 2 3 2 1 z	1_D_NC_N_E	Chartering of vessels with crew by local operators (transportation of goods)			
1 2 A 3 0 0	1_D_NC_N_E	Chartering of vessels without crew by local operators			
1 2 3 2 1 z	1_D_NC_N_E	Export freight collected locally (Memorandum Item)			
1 2 3 2 1 z	1_D_NC_N_E	Export freight collected abroad			
	1_D_NC_N_E	Import freight collected locally			
1 2 3 4 3 0	1_D_NC_N_E	Postage revenue			
1 2 3 2 2 0	1_D_NC_N_E	Commissions received			
1 4 8 0 0 0	2_D_NC_N_E	Net non-life insurance claims paid			
	1_D_NC_N_E	Other local revenues (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q25- FOREIGN FREIGHT FORWARDERS (SHIPOWNERS)

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
L3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise individually holds equities >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of these results for the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of results during the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Interest >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Interest <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15		Losses			

Appendix 8: Standard Questionnaire

Q25- FOREIGN FREIGHT FORWARDERS (SHIPOWNERS)

II. FINANCIAL TRANSACTIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.1 ASSETS											
3 4 2 0 0 0 0	8_A_NC_CT_E	Currency and deposits held - Short Term									
3 4 2 0 0 0 0	8_A_NC_LT_E	Currency and deposits held - Long Term									
II.2 LIABILITIES											
3 4 2 0 0 0 0	8_L_DT_CT_E	Port charges - Short Term									
3 4 2 0 0 0 0	8_L_DT_LT_E	Port charges - Long Term									
3 4 6 0 0 0 0	8_A_NC_ST_E	Other accounts payable -Short Term									
3 4 6 0 0 0 0	8_A_NC_LT_E	Other accounts payable -Long Term									

Appendix 8: Standard Questionnaire

Q26 – TRAVEL AGENCIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT		
1 2 3 3 0 0	1_C_NC_N_E	Tickets issued on behalf of foreign transport companies			
1 2 3 3 2 0	1_C_NC_N_E	Commissions received from abroad.....			
1 2 4 2 3 0	1_C_NC_N_E	Excursions organized for foreign tourists			
3 1 1 1 1 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0	3D_C_NC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 3 0	3D_C_NC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0	3R_C_NC_N_E	Reinvested earnings in respect of equity >10% (Heading calculated by compilers)			
3 1 2 1 0 0	3I_C_NC_N_E	Interest received from direct investment enterprises			
3 1 2 2 0 0	3I_C_NC_N_E	Interest received from direct investors (reverse investments)			
3 1 2 3 0 0	3I_C_NC_N_E	Interest received from fellow enterprises			
3 2 1 1 0 0	3D_C_NC_N_E	Dividends received on equity securities held (<10%)			
3 2 0 0 0 0	3I_C_NC_ST_E	Interest received on short term debt securities			
3 2 0 0 0 0	3I_C_NC_LT_E	Interest received on short term debt securities			
1 4 9 0 0 0	2_C_NC_N_E	Net non-life insurance claims received			
3 4 0 0 0 0	3I_C_NC_N_E	Other interests received			
_ _ _ _ _ _	_C_NC_N_E	Other transactions (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q26 – TRAVEL AGENCIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 3 3 0 0 0	1_D_NC_N_E	Chartering of planes abroad to transport passengers			
1 2 3 3 2 0 0	1_D_NC_N_E	Commissions paid abroad.....			
1 2 A 3 0 0 0	1_D_NC_N_E	Advertizing costs abroad			
1 2 3 4 0 0 0	1_D_NC_N_E	Postal and courier services received.....			
1 2 4 0 3 0 0	1_D_NC_N_E	Accommodation and restaurant expenses (pilgrimage or summer camps)			
1 2 4 1 2 0 0	1_D_NC_N_E	Mission and training expenses abroad			
1 2 6 4 0 0 0	1_D_NC_N_E	Payment to standardized guarantee and pension funds.....			
1 2 7 0 0 0 0	1_D_NC_N_E	Financial services			
1 2 9 1 0 0 0	1_D_NC_N_E	Telecommunication services.....			
1 2 9 2 0 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0 0	1_D_NC_N_E	Information services			
1 3 1 0 0 0 0	1_D_NC_N_E	Compensation of employees			
1 4 2 0 0 0 0	2_D_NC_N_E	Social security contributions			
3 1 1 1 1 0 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0 0	3D_D_NC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0 0	3R_D_NC_N_E	Reinvested earnings in respect of equity >10% (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_D_NC_N_E	Interests paid to foreign direct investors			
3 1 2 2 0 0 0	3I_D_NC_N_E	Interest paid to direct investment enterprises			
3 1 2 3 0 0 0	3I_D_NC_N_E	Interest paid to affiliated enterprises			
3 2 1 1 0 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 2 0 0 0 0 0	3I_D_NC_ST_E	Interest paid on short term debt securities			
3 2 0 0 0 0 0	3I_D_NC_LT_E	Interest paid on long term debt securities			
3 4 0 0 0 0 0	3I_D_NC_N_E	Other interests paid			
1 4 8 0 0 0 0	2_D_NC_N_E	Net non-life insurance claims paid			
_ _ _ _	_D_NC_N_E	Other operations (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q26 – TRAVEL AGENCIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
-					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Result of companies in which your enterprise holds equities individually >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Allocation of earnings during the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of these results during the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Interests >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Interests <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q26 – TRAVEL AGENCIES

II. FINANCIAL TRANSACTIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_NC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_NC_AL_E	Equity securities held by direct investment enterprises (reverse investment)									
3 1 1 1 3 0	8_L_NC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_NC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_NC_AL_E	Liabilities to direct investment enterprises (reverse investments)									
3 1 2 3 0 0	8_L_NC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_NC_AL_E	Equity securities held by nonresidents (<10%)									
3 2 2 0 0 0	8_L_NC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_NC_LT_E	Long term debt securities issued									
3 3 1 0 0 0	8_L_NC_AL_E	Financial derivatives									
3 4 3 0 0 0	8_L_NC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_NC_LT_E	Other long term borrowings									
3 4 5 0 0 0	8_L_NC_ST_E	Commercial liabilities and advances received - Short Term									
3 4 5 0 0 0	8_L_NC_LT_E	Commercial liabilities and advances received - Long Term									
3 4 6 0 0 0	8_L_NC_ST_E	Other accounts payable - Short Term									
3 4 6 0 0 0	8_L_NC_LT_E	Other accounts payable - Long-term									

Appendix 8: Standard Questionnaire

Q27 – QUESTIONNAIRE FOR AIRPORTS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C		I.1 CREDIT FLOWS			
1 2 C 0 0 0 0	1_C_NC_N_E	Landing rights and taxes			
1 2 C 0 0 0 0	1_C_NC_N_E	Fees (assistance to planes etc....)			
1 1 1 1 0 0 0	1_C_NC_N_E	Bunker fuel and other fuels			
1 1 1 1 0 0 0	1_C_NC_N_E	Supplies (food, water...)			
1 2 3 3 2 0 0	1_C_NC_N_E	Handling			
1 2 A 3 0 0 0	1_C_NC_N_E	Consultancy, advisory and advertizing services			
1 4 7 0 0 0 0	1_C_NC_N_E	Non-life insurance claims received abroad			
3 1 1 1 1 0 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0 0	3D_C_NC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 3 0 0	3D_C_NC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0 0	3R_C_NC_N_E	Reinvested earnings in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_C_NC_N_E	Interest received from direct investment enterprises			
3 1 2 2 0 0 0	3I_C_NC_N_E	Interest received from direct investors (reverse investment)			
3 1 2 3 0 0 0	3I_C_NC_N_E	Interest received from fellow enterprises			
3 2 1 1 0 0 0	3D_C_NC_N_E	Dividends received on equity securities held (<10%)			
3 2 0 0 0 0 0	3I_C_NC_ST_E	Interest received on short term debt securities			
3 2 0 0 0 0 0	3I_C_NC_LT_E	Interest received on long term debt securities			
3 4 0 0 0 0 0	3I_C_NC_N_E	Other interests received			
1 4 9 0 0 0 0	2_C_NC_N_E	Non-life insurance claims received			
_ _ _ _ _	_C_NC_N_E	Other operations (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q27 – QUESTIONNAIRE FOR AIRPORTS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 FLUX DEBITEURS			
1 1 1 0 0 0 0	1_D_NC_N_E	Imports C.I.F. (excluding gold).....			
1 2 3 4 2 0	1_D_NC_N_E	Including freight (All means of transport)			
1 2 6 1 0 0	1_D_NC_N_E	Insurance.....			
1 2 2 0 0 0	1_D_NC_N_E	Major repairs by foreign enterprises			
1 2 3 4 0 0	1_D_NC_N_E	Postal and courier services received			
1 2 4 1 2 0	1_D_NC_N_E	Mission and training expenses abroad			
1 2 5 2 0 0	1_D_NC_N_E	Construction services received (Building and Construction)			
1 2 7 0 0 0	1_D_NC_N_E	Financial services			
1 2 9 1 0 0	1_D_NC_N_E	Telecommunication services			
1 2 9 2 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0	1_D_NC_N_E	Information services.....			
1 2 A 3 0 0	1_D_NC_N_E	Technical services, services related to international trade and other services			
1 3 1 0 0 0	1_D_NC_N_E	Compensation of employees			
1 4 2 0 0 0	2_D_NC_N_E	Social security contributions			
1 4 7 0 0 0	1_D_NC_N_E	Contributions (aviation organizations, others...)			
3 1 1 1 1 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_NC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_NC_N_E	Reinvested earnings in respect of equity >10% (Heading calculated by compilers)			
3 1 2 1 0 0	3I_D_NC_N_E	Interest paid to foreign direct investors			
3 1 2 2 0 0	3I_D_NC_N_E	Interest paid to direct investment enterprises			
3 1 2 3 0 0	3I_D_NC_N_E	Interest paid to affiliated enterprises			
3 2 1 1 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 2 0 0 0 0	3I_D_NC_ST_E	Interest paid on short term debt securities			
3 2 0 0 0 0	3I_D_NC_LT_E	Interest paid on long term debt securities			
3 4 0 0 0 0	3I_D_NC_N_E	Other interests paid			
1 4 8 0 0 0	2_D_NC_N_E	Non-life insurance claims paid			
	_D_NC_N_E	Other transactions (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q27 – QUESTIONNAIRE FOR AIRPORTS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of company in which your enterprise individually holds equities >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of these results for the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Allocation of results during the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of results during the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Interest >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Interest <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q27 – QUESTIONNAIRE FOR AIRPORTS

II. FINANCIAL TRANSACTIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.1 ASSETS											
3 1 1 1 1 0	8_A_NC_AL_E	Equity securities held in direct investment enterprises									
3 1 1 1 2 0	8_A_NC_AL_E	Equity securities held on direct investors (reverse investments)									
3 1 1 1 3 0	8_A_NC_AL_E	Equity securities held on fellow enterprises									
3 1 2 1 0 0	8_A_NC_AL_E	Loans granted to direct investment enterprises									
3 1 2 2 0 0	8_A_NC_AL_E	Loans granted to direct investors (reverse investment)									
3 1 2 3 0 0	8_A_NC_AL_E	Loans granted to fellow enterprises									
3 2 1 0 0 0	8_A_NC_AL_E	Equity securities held on nonresidents (<10%)									
3 2 2 0 0 0	8_A_NC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_NC_LT_E	Short term debt securities held									
3 3 1 0 0 0	8_A_NC_AL_E	Financial derivatives (options, futures contracts,...)									
3 4 2 0 0 0	8_A_NC_ST_E	Currency and deposits held - Short Term									
3 4 2 0 0 0	8_A_NC_LT_E	Currency and deposits held - Long Term									
3 4 3 0 0 0	8_A_NC_ST_E	Other short term loans granted									
3 4 3 0 0 0	8_A_NC_LT_E	Other long term loans granted									
3 4 5 0 0 0	8_A_NC_ST_E	Trade credits and advances granted - Short Term									
3 4 5 0 0 0	8_A_NC_LT_E	Trade credits and advances granted - Long Term									
3 4 6 0 0 0	8_A_NC_ST_E	Other accounts receivable - Short Term									
3 4 6 0 0 0	8_A_NC_LT_E	Other accounts receivable -Long - Term									

Appendix 8: Standard Questionnaire

Q27 – QUESTIONNAIRE FOR AIRPORTS

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_NC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_NC_AL_E	Equity securities held by direct investment enterprises (reverse investment)									
3 1 1 1 3 0	8_L_NC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_NC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_NC_AL_E	Liabilities to direct investment enterprises (reverse investments)									
3 1 2 3 0 0	8_L_NC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_NC_AL_E	Equity securities held by nonresidents (<10%)									
3 2 2 0 0 0	8_L_NC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_NC_LT_E	Short term debt securities issued									
3 3 1 0 0 0	8_L_NC_AL_E	Financial derivatives									
3 4 3 0 0 0	8_L_NC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_NC_LT_E	Other long term borrowings									
3 4 5 0 0 0	8_L_NC_ST_E	Commercial liabilities and advances received - Short Term									
3 4 5 0 0 0	8_L_NC_LT_E	Commercial liabilities and advances received - Long Term									
3 4 6 0 0 0	8_L_NC_ST_E	Other accounts payable - Short Term									
3 4 6 0 0 0	8_L_NC_LT_E	Other accounts payable - Long Term									

Appendix 8: Standard Questionnaire

Q28 – PORT CORPORATIONS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 3 2 1 0 0 1	1_C_NC_N_E	Port charges and fees			
1 3 2 1 0 0 2	1_C_NC_N_E	Fees (pilotage, electricity, etc.)			
1 2 A 2 0 0	1_C_NC_N_E	Specialized and consultancy services			
1 2 A 2 0 0	1_C_NC_N_E	Anchoring and towing services			
1 1 1 0 0 0	1_D_NC_N_E	Bunker fuel and other fuels			
1 1 1 0 0 0	1_D_NC_N_E	Supplies (food, water...)			
1 2 3 2 2 0 1	1_C_NC_N_E	Handling			
1 2 3 2 2 0 2	1_C_NC_N_E	Hiring of cranes			
1 2 2 0 0 0	1_C_NC_N_E	Maintenance and repair services not included elsewhere			
3 1 1 1 1 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0	3D_C_NC_N_E	Dividends received from subsidiaries			
3 1 1 1 3 0	3D_C_NC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0	3R_C_NC_N_E	Reinvested earnings in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_C_NC_N_E	Interest received from direct investment enterprises			
3 1 2 2 0 0	3I_C_NC_N_E	Interest received from direct investors (reverse investment)			
3 1 2 3 0 0	3I_C_NC_N_E	Interest received from fellow enterprises			
3 2 1 1 0 0	3D_C_NC_N_E	Dividends received on equity securities held (<10%)			
3 2 0 0 0 0	3I_C_NC_ST_E	Interest received on short term debt securities			
3 2 0 0 0 0	3I_C_NC_LT_E	Interest received on long term debt securities			
3 4 0 0 0 0	3I_C_NC_N_E	Other interests received			
1 4 9 0 0 0	2_C_NC_N_E	Non-life insurance claims received abroad			
_ _ _ _	_C_NC_N_E	Other operations (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q28 – PORT CORPORATIONS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 1 1 0 0 0 0	1_D_NC_N_E	Import C.I.F. (capital goods).....			
1 2 3 2 1 z	1_D_NC_N_E	Including freight (regardless of the mode of transportation)			
1 2 6 1 0 0	1_D_NC_N_E	Insurance.....			
1 2 1 2 0 0	1_D_NC_N_E	Goods for processing abroad - Re-importation after processing			
1 2 2 0 0 0	1_D_NC_N_E	Major repairs by foreign enterprises			
1 2 3 4 0 0	1_D_NC_N_E	Postal and courier services received.....			
1 2 4 1 2 0	1_D_NC_N_E	Mission and training expenses abroad			
1 2 5 0 0 0	1_D_NC_N_E	Construction services received (Building and Construction)			
1 2 6 3 0 0	1_D_NC_N_E	Insurance auxiliary services.....			
1 2 7 0 0 0	1_D_NC_N_E	Financial services			
1 2 9 1 0 0	1_D_NC_N_E	Telecommunication services.....			
1 2 9 2 0 0	1_D_NC_N_E	IT services.....			
1 2 9 3 0 0	1_D_NC_N_E	Information services.....			
1 2 A 3 0 0	1_D_NC_N_E	Consultancy, audit, advisory and advertizing services			
1 2 A 3 0 0	1_D_NC_N_E	Technical services, services related to international trade and other services			
1 3 1 0 0 0	1_D_NC_N_E	Salaries paid to nonresident staff.....			
1 4 5 0 0 0	2_D_NC_N_E	Payments to pension funds			
3 1 1 1 1 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_NC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_NC_N_E	Reinvested earnings in respect of equity >10% (Heading calculated by compilers)			
3 1 2 1 0 0	3I_D_NC_N_E	Interest paid to foreign direct investors			
3 1 2 2 0 0	3I_D_NC_N_E	Interest paid to direct investment enterprises			
3 1 2 3 0 0	3I_D_NC_N_E	Interest paid to affiliated enterprises			
3 2 1 1 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 2 0 0 0 0	3I_D_NC_ST_E	Interest paid on short term debt securities			
3 2 0 0 0 0	3I_D_NC_LT_E	Interest paid on long term debt securities			
3 4 0 0 0 0	3I_D_NC_N_E	Other interests paid			
1 4 8 0 0 0	2_D_NC_N_E	Net non-life insurance premiums paid			
1 4 4 0 0 0	2_D_NC_N_E	Dues (maritime organizations, others etc.)			
_ _ _ _ _ _	_D_NC_N_E	Other operations (Please provide details on a plain sheet)			

Appendix 8: Standard Questionnaire

Q28 – PORT CORPORATIONS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3. OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
-					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
-					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise holds equities individually >10%					
-					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of these results for the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
-					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of results during the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Interest >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Interest <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q28 – PORT CORPORATIONS

II. FINANCIAL TRANSACTIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flows	End of Period
II.1 ASSETS											
3 1 1 1 1 0	8_A_NC_AL_E	Equity securities held in direct investment enterprises									
3 1 1 1 2 0	8_A_NC_AL_E	Equity securities held on direct investors (reverse investments)									
3 1 1 1 3 0	8_A_NC_AL_E	Equity securities held on fellow enterprises									
3 1 2 1 0 0	8_A_NC_AL_E	Loans granted to direct investment enterprises									
3 1 2 2 0 0	8_A_NC_AL_E	Loans granted to direct investors (reverse investments)									
3 1 2 3 0 0	8_A_NC_AL_E	Loans granted to fellow enterprises									
3 2 1 0 0 0	8_A_NC_AL_E	Equity securities held on non-residents (<10%)									
3 2 2 0 0 0	8_A_NC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_NC_LT_E	Long term debt securities held									
3 3 1 0 0 0	8_A_NC_AL_E	Financial derivatives (options, futures contracts,...)									
3 4 2 0 0 0	8_A_NC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_NC_LT_E	Long term currency and deposits held									
3 4 3 0 0 0	8_A_NC_ST_E	Other short term loans granted									
3 4 3 0 0 0	8_A_NC_LT_E	Other short long term loans granted									
3 4 6 0 0 0	8_A_NC_ST_E	Other accounts receivable - Short Term									
3 4 6 0 0 0	8_A_NC_LT_E	Other accounts receivable - Long Term									

Appendix 8: Standard Questionnaire

Q28 – PORT CORPORATIONS

II. FINANCIAL TRANSACTIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of Period	Other Flows	End of Period	Beginning of Period	Other Flow	End of Period	Beginning of Period	Other Flows	End of Period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_NC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_NC_AL_E	Equity securities held by direct investment enterprises (reverse investment)									
3 1 1 1 3 0	8_L_NC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_NC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_NC_AL_E	Liabilities to direct investment enterprises (reverse investment)									
3 1 2 3 0 0	8_L_NC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_NC_AL_E	Equity securities held by nonresidents (<10%)									
3 2 2 0 0 0	8_L_NC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_NC_LT_E	Long term debt securities issued									
3 3 1 0 0 0	8_L_NC_AL_E	Financial derivatives									
3 4 3 0 0 0	8_L_NC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_NC_LT_E	Other long term borrowings									
3 4 5 0 0 0	8_L_NC_ST_E	Commercial liabilities and advances received - Short Term									
3 4 5 0 0 0	8_L_NC_LT_E	Commercial liabilities and advances received - Long Term									
3 4 6 0 0 0	8_L_NC_ST_E	Other accounts payable - Short Term									
3 4 6 0 0 0	8_L_NC_LT_E	Other accounts payable - Long Term									

Appendix 8: Standard Questionnaire

Q29 – HOTELS AND RESTAURANTS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C		I.1 CREDIT FLOWS			
1 2 4 1 2 0	1_C_NC_N_E	Lodging and catering revenues			
3 1 1 1 1 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0	3D_C_NC_N_E	Dividends received from subsidiaries			
3 1 1 1 3 0	3D_C_NC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0	3R_C_NC_N_E	Reinvested earning in respect of equity >10%			
3 1 2 1 0 0	3I_C_NC_N_E	Interests received from direct investment enterprises			
3 1 2 2 0 0	3I_C_NC_N_E	Interest received from direct investors (reverse investments)			
3 1 2 3 0 0	3I_C_NC_N_E	Interests received from fellow enterprises			
3 2 1 1 0 0	3D_C_NC_N_E	Dividends received on equity securities held (<10%)			
3 2 1 2 0 0	3R_C_NC_N_E	Reinvested earnings on equity securities held (<10%)			
3 2 0 0 0 0	3I_C_NC_ST_E	Interest received on short term debt securities			
3 2 0 0 0 0	3I_C_NC_LT_E	Interest received on long term debt securities			
3 4 0 0 0 0	3I_C_NC_N_E	Other interests received			
1 4 9 0 0 0	2_C_NC_N_E	Non-life insurance claims received			
	_C_NC_N_E	Other operations (please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q29 – HOTELS AND RESTAURANTS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 2 0 0 0 0	1_D_NC_N_E	Maintenance and repair services received n.i.e			
1 2 3 4 0 0 0	1_D_NC_N_E	Postal and courier services received			
1 2 4 1 2 0 0	1_D_NC_N_E	Mission and training expenses abroad			
1 2 5 0 0 0 0	1_D_NC_N_E	Building and Public Works (BPW) Services			
1 2 6 1 0 0 0	1_D_NC_N_E	Insurance paid abroad			
1 2 7 1 0 0 0	1_D_NC_N_E	Financial services (Commissions).....			
1 2 9 2 0 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0 0	1_D_NC_N_E	Information services			
1 2 A 3 0 0 0	1_D_NC_N_E	Advertisement expenses.....			
3 1 1 1 1 0 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0 0	3D_D_NC_N_E	Dividends paid to subsidiaries			
3 1 1 1 3 0 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0 0	3R_D_NC_N_E	Reinvested earnings in respect of equity >10%			
3 1 2 1 0 0 0	3I_D_NC_N_E	Interest paid to foreign direct investors			
3 1 2 2 0 0 0	3I_D_NC_N_E	Interest paid to direct investment enterprises			
3 1 2 3 0 0 0	3I_D_NC_N_E	Interest paid to affiliated enterprises			
3 2 1 1 0 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 2 1 2 0 0 0	3R_D_NC_N_E	Reinvested earning on securities issued (10%)			
3 2 0 0 0 0 0	3I_D_NC_ST_E	Interest paid on short term debt securities			
3 2 0 0 0 0 0	3I_D_NC_LT_E	Interest paid on long term debt securities			
3 4 0 0 0 0 0	3I_D_NC_N_E	Other interests paid			
1 4 8 0 0 0 0	2_D_NC_N_E	Net non-life insurance premiums paid			
	_D_NC_N_E	Other operation (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q29 – HOTELS AND RESTAURANTS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise hold equities individually >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of these results for the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of results for the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Equity >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Equity <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q29 – HOTELS AND RESTAURANTS

II. FINANCIAL OPERATIONS											
In millions of monetary units)											
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flow	End of period
II.1 ASSETS											
3 1 1 1 1 0	8_A_NC_AL_E	Equity securities held on direct investment enterprises									
3 1 1 1 2 0	8_A_NC_AL_E	Equity securities held on direct investors (reverse investments)									
3 1 1 1 3 0	8_A_NC_AL_E	Equity securities held on fellow enterprises									
3 1 2 1 0 0	8_A_NC_AL_E	Loans granted to direct investment enterprises									
3 1 2 2 0 0	8_A_NC_AL_E	Loans granted to direct investors (reverse investments)									
3 1 2 3 0 0	8_A_NC_AL_E	Loans granted to fellow enterprises									
3 2 1 0 0 0	8_A_NC_AL_E	Equity securities held on non-residents (<10%)									
3 2 2 0 0 0	8_A_NC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_NC_LT_E	Long term debt securities held									
3 3 1 0 0 0	8_A_NC_AL_E	Financial derivatives (options, futures contracts,...)									
3 4 2 0 0 0	8_A_NC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_NC_LT_E	Long term currency and deposits held									
3 4 3 0 0 0	8_A_NC_ST_E	Other short term loans granted									
3 4 3 0 0 0	8_A_NC_LT_E	Other long term loans granted A									
3 4 5 0 0 0	8_A_NC_ST_E	Trade credits and advances granted - Short Term									
3 4 5 0 0 0	8_A_NC_LT_E	Trade credits and advances granted LT									
3 4 6 0 0 0	8_A_NC_ST_E	Other accounts receivable -Short Term									
3 4 6 0 0 0	8_A_NC_LT_E	Other accounts receivable -Long Term									

Appendix 8: Standard Questionnaire

Q29 – HOTELS AND RESTAURANTS

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_NC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_NC_AL_E	Equity securities held by direct investment enterprises (reverse investments)									
3 1 1 1 3 0	8_L_NC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_NC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_NC_AL_E	Liabilities to direct investment enterprises (reverse investments)									
3 1 2 3 0 0	8_L_NC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_NC_AL_E	Equity securities held by nonresidents (<10%)									
3 2 2 0 0 0	8_L_NC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_NC_LT_E	Long term debt securities issued									
3 3 1 0 0 0	8_L_NC_AL_E	Financial derivatives									
3 4 3 0 0 0	8_L_NC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_NC_LT_E	Other long term borrowings									
3 4 5 0 0 0	8_L_NC_ST_E	Commercial liabilities and advances received -Short term									
3 4 5 0 0 0	8_L_NC_LT_E	Commercial liabilities and advances received - LT									
3 4 6 0 0 0	8_L_NC_ST_E	Other accounts payable -Short Term									
3 4 6 0 0 0	8_L_NC_LT_E	Other accounts payable - Long term									

Appendix 8: Standard Questionnaire

TABLE OF TOURISM AND PILGRIMAGE OPERATIONS

	Number of nights				Average value a night	Amount of Revenue			
	OTHER UEMOA COUNTRIES	EURO ZONE	OTHER COUNTRIES	TOTAL		Lodging	Catering	Others*	Total
Nonresident tourists									
Number									
Nonresident pilgrims									
Number									
* Internal transport services by the hotel, entertainment, visits to sites, sale of artifacts etc,									

Appendix 8: Standard Questionnaire

Q30 – TELECOMMUNICATIONS COMPANIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 2 9 1 0 0 0	1_C_NC_N_E	Telecommunication revenues			
1 2 9 3 0 0 0	1_C_NC_N_E	Information services.....			
3 1 1 1 1 0 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0 0	3D_C_NC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 3 0 0	3D_C_NC_N_E	Dividends received from affiliated companies			
3 1 0 0 0 0 0	3R_C_NC_N_E	Reinvested earning in respect of equity (>10%) (Heading calculated by compilers).			
3 1 2 1 0 0 0	3I_C_NC_N_E	Interest received from direct investment enterprises			
3 1 2 2 0 0 0	3I_C_NC_N_E	Interests received from direct investors (reverse investments)			
3 1 2 3 0 0 0	3I_C_NC_N_E	Interests received from fellow enterprises			
3 2 1 1 0 0 0	3D_C_NC_N_E	Dividends received on equity securities held (<10%)			
3 2 1 2 0 0 0	3R_C_NC_N_E	Reinvested earning on equity securities held (<10%) (Heading calculated by compilers)			
3 2 0 0 0 0 0	3I_C_NC_ST_E	Interests received on short term debt securities			
3 2 0 0 0 0 0	3I_C_NC_LT_E	Interest received on long term debt securities			
3 4 0 0 0 0 0	3I_C_NC_N_E	Other interests received			
1 4 9 0 0 0 0	1_C_NC_N_E	Insurance claims received from abroad			
_ _ _ _ _ _	_C_NC_N_E	Other operations (Please provide detail on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q30 – TELECOMMUNICATIONS COMPANIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary unit)					
Economic Code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 1 1 0 0 0 0	1_D_NC_N_E	Imports C.I.F. (Excluding gold).....			
1 2 3 4 2 0	1_D_NC_N_E	Including freights (regardless of the means of transportation)			
1 2 A 2 0 0	1_D_NC_N_E	Cost of manufacturing phone cards abroad			
1 2 9 1 0 0	1_D_NC_N_E	Telecommunication expenses.....			
1 2 3 4 0 0	1_D_NC_N_E	Postal and courier services			
1 2 4 1 2 0	1_D_NC_N_E	Mission and training expenses abroad			
1 2 5 2 0 0	1_D_NC_N_E	Construction Works received (BPW)			
1 2 6 1 0 0	1_D_NC_N_E	Direct insurance (other than on goods)			
1 2 6 3 0 0	1_D_NC_N_E	Services auxiliary to insurance			
1 2 6 4 0 0	1_D_NC_N_E	Payments to pension and standardized guaranteed funds.....			
1 2 A 3 0 0	1_D_NC_N_E	Commissions paid.....			
1 2 9 2 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0	1_D_NC_N_E	Information services			
1 3 1 0 0 0	1_D_NC_N_E	Employee compensation			
1 4 2 0 0 0	2_D_NC_N_E	Social security contributions			
3 1 1 1 1 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_NC_N_E	Dividends paid direct investment enterprises			
3 1 1 1 3 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_NC_N_E	Reinvested earnings in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_D_NC_N_E	Interests paid to foreign direct investors			
3 1 2 2 0 0	3I_D_NC_N_E	Interests paid to direct investment enterprises			
3 1 2 3 0 0	3I_D_NC_N_E	Interest paid to affiliated enterprises			
3 2 1 1 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 2 1 2 0 0	3R_D_NC_N_E	Reinvested earnings on securities issued (<10%) (Heading calculated by compilers)			
3 2 0 0 0 0	3I_D_NC_ST_E	Interests paid on short term debt securities			
3 2 0 0 0 0	3I_D_NC_LT_E	Interests paid on long term debt securities			
3 4 0 0 0 0	3I_D_NC_N_E	Other interest paid			
1 4 8 0 0 0	2_D_NC_N_E	Net non-life insurance premium paid			
2 1 0 0 0 0	2_D_NC_N_E	Acquisition of non-produced non-financial assets			
_ _ _ _ _ _	_D_NC_N_E	Other operations (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q30 – TELECOMMUNICATIONS COMPANIES

L. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
-					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise holds equities individually >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of these results for the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Non distributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
\your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of results for the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Equity >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Equity <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q30 – TELECOMMUNICATIONS COMPANIES

II. FINANCIAL OPERATIONS											
In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flow	End of period
II.1 ASSETS											
3 1 1 1 1 0	8_A_NC_AL_E	Equity securities held in direct investment enterprises									
3 1 1 1 2 0	8_A_NC_AL_E	Equity securities held on direct investors (reverse investments)									
3 1 1 1 3 0	8_A_NC_AL_E	Equity securities held on fellow enterprises									
3 1 2 1 0 0	8_A_NC_AL_E	Loans granted direct investment enterprises									
3 1 2 2 0 0	8_A_NC_AL_E	Loans granted direct investors (reverse investments)									
3 1 2 3 0 0	8_A_NC_AL_E	Loans granted fellow enterprises									
3 2 1 0 0 0	8_A_NC_AL_E	Equity securities held on nonresidents (<10%)									
3 2 2 0 0 0	8_A_NC_ST_E	Short term debt securities									
3 2 2 0 0 0	8_A_NC_LT_E	Long term debt securities									
3 3 1 0 0 0	8_A_NC_AL_E	Financial derivatives (options, futures contract,...)									
3 4 2 0 0 0	8_A_NC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_NC_LT_E	Long term currency and deposits held									
3 4 3 0 0 0	8_A_NC_ST_E	Other short term loans granted									
3 4 3 0 0 0	8_A_NC_LT_E	Other long term loans granted									
3 4 5 0 0 0	8_A_NC_ST_E	Trade credits and advances granted - Short term									
3 4 5 0 0 0	8_A_NC_LT_E	Trade credits and advances granted - Long term									
3 4 6 0 0 0	8_A_NC_ST_E	Other accounts receivable - Sort term									
3 4 6 0 0 0	8_A_NC_LT_E	Other accounts receivable -Long term									

Appendix 8: Standard Questionnaire

Q30 – TELECOMMUNICATIONS COMPANIES

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flow	End of period
II.2 LIABILITIES											
<u>3 1 1 1 1 0 </u>	8_L_NC_AL_E	Equity securities held by direct investors									
<u>3 1 1 1 2 0 </u>	8_L_NC_AL_E	Equity securities held by direct investment enterprises (reverse investments)									
<u>3 1 1 1 3 0 </u>	8_L_NC_AL_E	Equity securities held by fellow enterprises									
<u>3 1 2 1 0 0 </u>	8_L_NC_AL_E	Liabilities to direct investors									
<u>3 1 2 2 0 0 </u>	8_L_NC_AL_E	Liabilities to direct investment enterprises (reverse investments)									
<u>3 1 2 3 0 0 </u>	8_L_NC_AL_E	Liabilities to fellow enterprises									
<u>3 2 1 0 0 0 </u>	8_L_NC_AL_E	Equity securities held by nonresidents (<10%)									
<u>3 2 2 0 0 0 </u>	8_L_NC_ST_E	Short term debt securities issued									
<u>3 2 2 0 0 0 </u>	8_L_NC_LT_E	Long term debt securities issued									
<u>3 3 1 0 0 0 </u>	8_L_NC_AL_E	Financial derivatives									
<u>3 4 3 0 0 0 </u>	8_L_NC_ST_E	Other short term borrowing									
<u>3 4 3 0 0 0 </u>	8_L_NC_LT_E	Other long term borrowing									
<u>3 4 5 0 0 0 </u>	8_L_NC_ST_E	Commercial liabilities and advances received - Short term									
<u>3 4 5 0 0 0 </u>	8_L_NC_LT_E	Commercial liabilities and advances received - Long term									
<u>3 4 6 0 0 0 </u>	8_L_NC_ST_E	Other accounts payable - Short term									
<u>3 4 6 0 0 0 </u>	8_L_NC_LT_E	Other accounts payable - Long term									

Appendix 8: Standard Questionnaire

Q31 – POSTAL AND COURIER COMPANIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 1 1 0 0 0 0	1_D_NC_N_E	Sale of stamps abroad			
1 2 A 3 0 0 0	1_D_NC_N_E	Commissions paid.....			
1 2 3 4 3 0 0	1_D_NC_N_E	Postal revenues			
3 1 1 1 1 0 0	3D_C_NC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 2 0 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 3 0 0	3D_C_NC_N_E	Dividends received from direct investment enterprises			
3 1 0 0 0 0 0	3R_C_NC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0 0	3R_C_NC_N_E	Reinvested earnings in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_C_NC_N_E	Interests received from direct investment enterprises			
3 1 2 2 0 0 0	3I_C_NC_N_E	Interests received from direct investors directs (reverse investments)			
3 1 2 3 0 0 0	3I_C_NC_N_E	Interest received from fellow enterprises			
3 2 1 1 0 0 0	3D_C_NC_N_E	Dividends received on equity securities held (<10%)			
3 2 1 2 0 0 0	3R_C_NC_N_E	Reinvested earnings on equity securities held (<10%) (Heading calculated by compilers)			
3 2 0 0 0 0 0	3I_C_NC_ST_E	Interests received on short term debt securities			
3 2 0 0 0 0 0	3I_C_NC_LT_E	Interests received on long term debt securities			
1 4 9 0 0 0 0	2_C_NC_N_E	Insurance claims received from abroad			
3 4 0 0 0 0 0	3I_C_NC_N_E	Other interests received			
	_C_NC_N_E	Other operations (please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q31 – POSTAL AND COURIER COMPANIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REAT OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 A 3 0 0	1_D_NC_N_E	Cost of manufacturing stamps abroad			
1 2 A 3 0 0	1_D_NC_N_E	Commissions paid.....			
1 2 4 1 2 0	1_D_NC_N_E	Mission and training expenses abroad			
1 2 3 3 1 z	1_D_NC_N_E	Cost of transportation of mails by foreign airlines			
1 2 9 1 0 0	1_D_NC_N_E	Telecommunication expenses			
1 2 3 4 3 0	1_D_NC_N_E	Postal and courier services			
1 2 6 3 0 0	1_D_NC_N_E	Services auxiliary to insurance			
1 2 9 2 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0	1_D_NC_N_E	Information services			
3 1 1 1 1 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_NC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_NC_N_E	Reinvested earnings in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_D_NC_N_E	Interest paid to foreign direct investors			
3 1 2 2 0 0	3I_D_NC_N_E	Interests paid to direct investment enterprises			
3 1 2 3 0 0	3I_D_NC_N_E	Interests paid to affiliated enterprises			
3 2 1 1 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 2 1 2 0 0	3R_D_NC_N_E	Reinvested earnings on securities issued (heading calculated by compilers)			
3 2 0 0 0 0	3I_D_NC_ST_E	Interests paid on short term debt securities			
3 2 0 0 0 0	3I_D_NC_LT_E	Interests paid on long term debt securities			
3 4 0 0 0 0	3I_D_NC_N_E	Other interest paid			
1 4 8 0 0 0	2_D_NC_N_E	Net non-life insurance premiums paid			
_ _ _ _ _ _	_D_NC_N_E	Other operations (please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q31 – POSTAL AND COURIER SERVICES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REAT OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise holds equities individually >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of these results for the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation these results during the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Equity >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Equity <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q31 – POSTAL AND COURIER COMPANIES

II. FINANCIAL OPERATIONS											
In millions of monetary units)											
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flow	End of period
II.1 ASSETS											
3 1 1 1 1 0	8_A_NC_AL_E	Equity securities held in direct investment enterprises									
3 1 1 1 2 0	8_A_NC_AL_E	Equity securities held on direct investors (reverse investments)									
3 1 1 1 3 0	8_A_NC_AL_E	Equity securities held on fellow enterprises									
3 1 2 1 0 0	8_A_NC_AL_E	Loans granted to direct investment enterprises									
3 1 2 2 0 0	8_A_NC_AL_E	Loans granted to direct investors (reverse investments)									
3 1 2 3 0 0	8_A_NC_AL_E	Loans granted to fellow enterprises									
3 2 1 0 0 0	8_A_NC_AL_E	Equity securities held on non-residents (<10%)									
3 2 2 0 0 0	8_A_NC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_NC_LT_E	Long term debt securities held									
3 3 1 0 0 0	8_A_NC_AL_E	Financial derivatives (options, futures contracts...)									
3 4 2 0 0 0	8_A_NC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_NC_LT_E	Long term currency and deposits held									
3 4 3 0 0 0	8_A_NC_ST_E	Other short term loans granted									
3 4 3 0 0 0	8_A_NC_LT_E	Other long term loans granted									
3 4 5 0 0 0	8_A_NC_ST_E	Trade credits and advances granted -Short term									
3 4 5 0 0 0	8_A_NC_LT_E	Trade credits and advances granted - Long term									
3 4 6 0 0 0	8_A_NC_ST_E	Other accounts receivable - Short term									
3 4 6 0 0 0	8_A_NC_LT_E	Other accounts receivable - Long term									

Appendix 8: Standard Questionnaire

Q31 – POSTAL AND COURIER COMPANIES

II. FINANCIAL OPERATIONS											
In millions of monetary units)											
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flow	End of period
II.2 LIABILITIES											
3 1 1 1 1 0 0	8_L_NC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0 0	8_L_NC_AL_E	Equity securities held by direct investment enterprises (reverse investments)									
3 1 1 1 3 0 0	8_L_NC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0 0	8_L_NC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0 0	8_L_NC_AL_E	Liabilities to direct investment enterprises (reverse investments)									
3 1 2 3 0 0 0	8_L_NC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0 0	8_L_NC_AL_E	Equity securities held by nonresidents (<10%)									
3 2 2 0 0 0 0	8_L_NC_ST_E	Short term debt securities issued									
3 2 2 0 0 0 0	8_L_NC_LT_E	Short term debt securities issued									
3 3 1 0 0 0 0	8_L_NC_AL_E	Financial derivatives									
3 4 3 0 0 0 0	8_L_NC_ST_E	Other short term borrowings									
3 4 3 0 0 0 0	8_L_NC_LT_E	Other long term borrowings									
3 4 5 0 0 0 0	8_L_NC_ST_E	Commercial liabilities and advances received - Short term									
3 4 5 0 0 0 0	8_L_NC_LT_E	Commercial liabilities received - Long Term									
3 4 6 0 0 0 0	8_L_NC_ST_E	Other accounts payable - Short term									
3 4 6 0 0 0 0	8_L_NC_LT_E	Other accounts payable - Long term									

Appendix 8: Standard Questionnaire

Q32 – INSTITUTIONS IN CHARGE OF ORGANISING PILGRIMAGE TO HOLY PLACES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
2 2 2 0 0 0 0	2_C_OS_AL_E	Cash donations to finance investments ...			
2 2 2 0 0 0 0	2_C_OS_AL_E	Donations in kind in the form of capital goods			
1 4 7 0 0 0 0	2_C_OS_AL_E	Donations in kind to finance current expenditures			
3 1 1 1 1 1 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0 0	3D_C_NC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 3 0 0	3D_C_NC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0 0	3R_C_NC_N_E	Reinvested earning in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_C_NC_N_E	Interests received from direct investment enterprises			
3 1 2 2 0 0 0	3I_C_NC_N_E	Interests received from direct investors (reserve investments)			
3 1 2 3 0 0 0	3I_C_NC_N_E	Interests received from fellow enterprises			
3 2 1 1 0 0 0	3D_C_NC_N_E	Dividends received on equity securities held. (<10%)			
3 2 1 2 0 0 0	3R_C_NC_N_E	Reinvested earnings on equity securities held (<10%) (Heading calculated by compilers)			
3 2 0 0 0 0 0	3I_C_NC_ST_E	Interests received on short term debt securities			
3 2 0 0 0 0 0	3I_C_NC_LT_E	Interests received on long term debt securities			
3 4 0 0 0 0 0	3I_C_NC_N_E	Other interests received			
1 4 9 0 0 0 0	1_C_NC_N_E	Insurance claims received from abroad			
_ _ _ _ _ _ _	_C_NC_N_E	Other operations (please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q32 – INSTITUTIONS IN CHARGE OF ORGANISING PILGRIMAGE TO HOLY PLACES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 CREDIT FLOWS			
1 2 4 2 3 0	1_D_NC_N_E	Total amount of saving paid by pilgrims			
1 4 4 0 0 0	2_D_NC_AL_E	Taxes			
1 2 4 2 3 0	1_D_NC_N_E	Cost of travel tickets			
1 2 3 3 0 0	1_D_NC_N_E	Charter of aircrafts with crew			
1 2 3 3 1 z	1_D_NC_N_E	Charter of aircrafts with crew			
1 2 A 3 0 0	1_D_NC_N_E	Charter of aircraft without crew			
1 2 3 4 0 0	1_D_NC_N_E	Postal and courier services received			
1 2 4 1 2 0	1_D_NC_N_E	Mission and training expenses abroad			
1 2 6 1 0 0	1_D_NC_N_E	Direct insurance (other than on goods)			
1 2 9 1 0 0	1_D_NC_N_E	Telecommunication services			
1 2 9 2 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0	1_D_NC_N_E	Information services			
1 2 A 2 0 0	1_D_NC_N_E	Specialized services and management consultancy services			
1 2 A 3 0 0	1_D_NC_N_E	Technical services, international trade related services and other services ...			
1 3 1 0 0 0	1_D_NC_N_E	Employee compensation			
1 4 2 0 0 0	2_D_NC_N_E	Social security contributions			
3 1 1 1 1 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_NC_N_E	Dividends paid direct investments enterprises			
3 1 1 1 3 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_NC_N_E	Reinvested earning in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_D_NC_N_E	Interests paid foreign direct investors			
3 1 2 2 0 0	3I_D_NC_N_E	Interests paid to direct investment enterprises			
3 1 2 3 0 0	3I_D_NC_N_E	Interest paid to affiliated enterprises			
3 2 1 1 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 2 1 2 0 0	3R_D_NC_N_E	Reinvested earnings on securities issued (<10%) (Heading calculated by compilers)			
3 2 0 0 0 0	3I_D_NC_ST_E	Interests paid on short term debt securities			
3 2 0 0 0 0	3I_D_NC_LT_E	Interests paid long term debt securities			
3 4 0 0 0 0	3I_D_NC_N_E	Other interests paid			
1 3 2 1 0 0	1_D_NC_N_E	Taxes paid on production and imports			
1 4 8 0 0 0	2_D_NC_N_E	Net non-life insurance premiums paid			
1 4 5 0 0 0	2_D_NC_N_E	Other current transfers			
	_D_NC_N_E	Other operations (Please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q32 – INSTITUTIONS IN CHARGE OF ORGANISING PILGRIMAGE TO HOLY PLACES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
L3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
-					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
-					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
-		Results of companies in which your enterprise hold equities individually >10%			
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
-		Your share in the allocation of these results for the period under review			
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
-		Your results for the period under review			
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocations of results for the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Equity >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Participation <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q32 – INSTITUTIONS IN CHARGE OF ORGANISING PILGRIMAGE TO HOLY PLACES

II. FINANCIAL OPERATIONS

In millions of monetary units)

Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flow	End of period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_NC_AL_E	Equity securities held by direct investors									
		Equity securities held by direct investment enterprises (reverse investments)									
3 1 1 1 2 0	8_L_NC_AL_E	Equity securities held by fellow enterprises									
3 1 1 1 3 0	8_L_NC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_NC_AL_E	Liabilities to direct investors									
		Liabilities to direct investment enterprises (reverse investments)									
3 1 2 2 0 0	8_L_NC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_NC_AL_E	Equity securities held by nonresidents (<10%)									
3 2 2 0 0 0	8_L_NC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_NC_LT_E	Long term debt securities issued									
3 3 1 0 0 0	8_L_NC_AL_E	Financial derivatives									
3 4 3 0 0 0	8_L_NC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_NC_LT_E	Other long term borrowings									
3 4 5 0 0 0	8_L_NC_ST_E	Commercial liabilities and advances received - Short term									
		Commercial liabilities and advances received - Long term									
3 4 5 0 0 0	8_L_NC_LT_E	Commercial liabilities and advances received - Long term									
3 4 6 0 0 0	8_L_NC_ST_E	Other accounts payable - Short term									
3 4 6 0 0 0	8_L_NC_LT_E	Other accounts payable - Long term									

Appendix 8: Standard Questionnaire

Q33 ENGINEERING FIRMS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 2 5 1 0 0	1_C_NC_N_E	Export of machines, instruments and equipment for the execution of projects abroad			
1 2 C 0 0 0	1_C_NC_N_E	Honoraria received from embassies and consulates H			
1 2 C 0 0 0	1_C_NC_N_E	Honoraria received from sub-regional, regional and international organizations			
1 2 5 1 0 0	1_C_NC_N_E	Tests and experimental studies on BPW			
1 2 5 1 0 0	1_C_NC_N_E	General studies			
1 2 A 1 0 0	1_C_NC_N_E	Research and development for the development of new techniques			
1 2 A 3 0 0	1_C_NC_N_E	Technical assistance for training personnel or for documentation			
1 2 A 3 0 0	1_C_NC_N_E	Planning of construction works (dams, bridges...)			
1 2 A 3 0 0	1_C_NC_N_E	Project design and supervision			
1 2 A 3 0 0	1_C_NC_N_E	Delivery of turnkey construction projects			
1 2 A 3 0 0	1_C_NC_N_E	Topography, mapping			
1 2 A 3 0 0	1_C_NC_N_E	Tests and certification of products			
1 2 A 3 0 0	1_C_NC_N_E	Technical inspection services			
2 1 0 0 0 0	2_C_NC_N_E	Transfer of licenses, trademarks, patents, drawings etc.			
	1_C_NC_N_E	Other operations (to be detailed)			

Appendix 8: Standard Questionnaire

Q33 ENGINEERING FIRMS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 3 4 0 0	1_D_NC_N_E	Postal and courier services received			
1 2 4 1 2 0	1_D_NC_N_E	Mission and training expenses abroad			
1 2 9 1 0 0	1_D_NC_N_E	Telecommunication services.....			
1 2 9 2 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0	1_D_NC_N_E	Information services			
1 3 1 0 0 0	1_D_NC_N_E	Compensation of nonresident employees			
1 4 2 0 0 0	2_D_NC_N_E	Social security contributions			
2 1 0 0 0 0	2_D_NC_N_E	Acquisition of licenses, trademarks, patents, drawings etc.			
1 1 1 1 1	1_D_NC_N_E	Other expenditures			

Appendix 8: Standard Questionnaire

Q34 – NOTARIES

I/ESTABLISHMENT OF NEW COMPANIES

List of companies	Amount of paid-up capital	Share of residents	In percentage			Share of residents	Amount in millions of monetary units				
			Share of non-residents				Share of non-residents				
			Other ECOWAS countries	Rest of the world	Total		Other ECOWAS countries	Rest of the world	Total		
TOTAL 1 (>10%)						3	1	1	1	1	0
TOTAL 2 (<10%)						3	2	1	0	0	0

N.B. - Residents: Individuals or corporate bodies (both national and foreign) established in the country for at least one year.

- Non-residents: Individuals and corporate bodies (both national and foreign) residing outside the country.

Appendix 8: Standard Questionnaire

Q34 – NOTARIES

II / INCREASE OF CAPITAL

List of companies	Amount of capital prior to the increase				Amount of increase in the capital				Amount of capital after the increase							
	Share of residents	Share of non-residents			Share of residents	Share of non-residents			Share of residents	Share of non-residents						
		Other ECOWAS countries	Rest of the world	Total		Other ECOWAS countries	Rest of the world	Total		Other ECOWAS countries	Rest of the world	Total				
TOTAL 1 (>10%)					3	1	1	1	1	0	3	1	1	1	1	0
TOTAL 2 (<10%)					3	2	1	0	0	0	3	2	1	0	0	0

N.B. - Residents: Individuals or corporate bodies (both national and foreign) established in the country for at least one year

- Non-residents: Individuals and corporate bodies (both national and foreign) residing outside the country.

Appendix 8: Standard Questionnaire

Q34 – NOTARIES

II. FINANCIAL OPERATIONS											
(In millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_NC_AL_E	Equity securities (>10%)									
3 2 1 0 0 0	8_L_NC_AL_E	Equity securities held by non-residents (<10%)									

Appendix 8: Standard Questionnaire

Q35 – ADVERTISING AGENCIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 2 A 3 0 0	1_C_NC_N_E	Services invoiced abroad			
1 2 A 3 0 0	1_C_NC_N_E	Commissions received from non-residents			
1 2 A 3 0 0	1_C_NC_N_E	Consultancy and advisory services provided			
3 1 1 1 1 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0	3D_C_NC_N_E	Dividends received from direct investments enterprises			
3 1 1 1 3 0	3D_C_NC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0	3R_C_NC_N_E	Reinvested earnings in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_C_NC_N_E	Interests received from direct investment enterprises			
3 1 2 2 0 0	3I_C_NC_N_E	Interests received from direct investors (reverse investments)			
3 1 2 3 0 0	3I_C_NC_N_E	Interests received from fellow enterprises			
3 2 1 1 0 0	3D_C_NC_N_E	Dividends received on equity securities held (<10%)			
3 2 1 2 0 0	3R_C_NC_N_E	Reinvested earnings on equity securities held (<10%) (Heading calculated by compilers)			
3 2 0 0 0 0	3I_C_NC_ST_E	Interests received on short term debt securities			
3 2 0 0 0 0	3I_C_NC_LT_E	Interests received on long term debt securities			
3 4 0 0 0 0	3I_C_NC_N_E	Other interests received			
1 4 9 0 0 0	2_C_NC_AL_E	Insurance claims received from abroad			
_ _ _ _ _ _	_C_NC_N_E	Other operations (please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q35 – ADVERTISING AGENCIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 2 4 1 2 0	1_D_NC_N_E	Mission and training expenses abroad			
1 2 A 3 0 0	1_D_NC_N_E	Consultancy and advisory services received			
1 2 A 3 0 0	1_D_NC_N_E	Commissions paid			
1 2 A 3 0 0	1_D_NC_N_E	Advertising expenditures abroad			
1 2 3 4 0 0	1_D_NC_N_E	Postal and courier services received			
1 2 9 1 0 0	1_D_NC_N_E	Telecommunication services			
1 2 9 2 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0	1_D_NC_N_E	Information services			
1 3 1 0 0 0	1_D_NC_N_E	Salaries paid to nonresident personnel			
1 4 2 0 0 0	2_D_NC_N_E	Social security contributions			
3 1 1 1 1 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0	3D_D_NC_N_E	Dividend paid to direct investment enterprises			
3 1 1 1 3 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0	3R_D_NC_N_E	Reinvested earnings in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_D_NC_N_E	Interests paid to foreign direct investors			
3 1 2 2 0 0	3I_D_NC_N_E	Interest paid to direct investment enterprises			
3 1 2 3 0 0	3I_D_NC_N_E	Interests paid to affiliated enterprises			
3 2 1 1 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 2 1 2 0 0	3R_D_NC_N_E	Reinvested earnings on securities issued (<10%) (Heading calculated by compilers)			
3 2 0 0 0 0	3I_D_NC_ST_E	Interests paid on short term debt securities			
3 2 0 0 0 0	3I_D_NC_LT_E	Interests paid on long term debt securities			
3 4 0 0 0 0	3I_D_NC_N_E	Other interests paid			
1 4 8 0 0 0	2_D_NC_N_E	Net non-life insurance premiums paid			
_ _ _ _ _	_D_NC_N_E	Other operations (please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q35 – ADVERTISING AGENCIES

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
L3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
-					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise hold equities individually >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of these results for the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of results for the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Equity >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Equity <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q35 – ADVERTISING AGENCIES

II. FINANCIAL OPERATIONS											
In millions of monetary units)											
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flow	End of period
II.1 ASSETS											
3 1 1 1 1 0	8_A_NC_AL_E	Equity securities held in direct investment enterprises									
3 1 1 1 2 0	8_A_NC_AL_E	Equity securities held on direct investors (reverse investments)									
3 1 1 1 3 0	8_A_NC_AL_E	Equity securities held on fellow enterprises									
3 1 2 1 0 0	8_A_NC_AL_E	Loans granted to direct investment enterprises									
3 1 2 2 0 0	8_A_NC_AL_E	Loans granted to direct investors (reverse investments)									
3 1 2 3 0 0	8_A_NC_AL_E	Loans granted to fellow enterprises									
3 2 1 0 0 0	8_A_NC_AL_E	Equity securities held on nonresidents (<10%)									
3 2 2 0 0 0	8_A_NC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_NC_LT_E	Long term debt securities held									
3 3 1 0 0 0	8_A_NC_AL_E	Financial derivatives (options, futures contracts..)									
3 4 2 0 0 0	8_A_NC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_NC_LT_E	Long term currency and deposits held									
3 4 3 0 0 0	8_A_NC_ST_E	Other short term loans granted									
3 4 3 0 0 0	8_A_NC_LT_E	Other long term loans granted									
3 4 5 0 0 0	8_A_NC_ST_E	Trade credits and advances granted - Short term									
3 4 5 0 0 0	8_A_NC_LT_E	Trade credits and advances granted- Long term									
3 4 6 0 0 0	8_A_NC_ST_E	Other accounts receivable -Short term									
3 4 6 0 0 0	8_A_NC_LT_E	Other accounts receivable - Long term									

Appendix 8: Standard Questionnaire

Q35 – ADVERTISING AGENCIES

II. FINANCIAL OPERATIONS											
In millions of monetary units)											
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flow	End of period
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_NC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_NC_AL_E	Equity securities held by direct investment enterprises (reverse investments)									
3 1 1 1 3 0	8_L_NC_AL_E	Equity security held by fellow enterprises									
3 1 2 1 0 0	8_L_NC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_NC_AL_E	Liabilities to direct investment enterprises (reverse investments)									
3 1 2 3 0 0	8_L_NC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_NC_AL_E	Equity securities held by non-residents (<10%)									
3 2 2 0 0 0	8_L_NC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_NC_LT_E	Long term debt securities issued									
3 3 1 0 0 0	8_L_NC_AL_E	Financial derivatives									
3 4 3 0 0 0	8_L_NC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_NC_LT_E	Other long terms borrowings									
3 4 5 0 0 0	8_L_NC_ST_E	Commercial liabilities and advances received - Short term									
3 4 5 0 0 0	8_L_NC_LT_E	Commercial liabilities and advances received - Long term									
3 4 6 0 0 0	8_L_NC_ST_E	Other accounts payable - Short term									
3 4 6 0 0 0	8_L_NC_LT_E	Other accounts payable - Long term									

Appendix 8: Standard Questionnaire

Q36 –INTER-STATES SCHOOLS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.1 CREDIT FLOWS					
1 2 6 1 0 0 0	1_C_NC_N_E	Insurance paid locally			
1 2 4 1 2 0 0	1_C_NC_N_E	Mission and training expenses in the host economy paid by the school			
1 2 9 1 0 0 0	1_C_NC_N_E	Telecommunication services			
1 2 9 2 0 0 0	1_C_NC_N_E	IT services			
1 2 9 3 0 0 0	1_C_NC_N_E	Information services.....			
1 2 A 3 0 0 0	1_C_NC_N_E	Consultancy, audit services			
1 2 C 0 0 0 0	1_C_NC_N_E	Purchase of various goods and services locally (rent, water, electricity, maintenance etc.)			
1 3 1 0 0 0 0	1_C_NC_N_E	Salaries paid to academic and administrative staff			
1 4 2 0 0 0 0	1_C_NC_N_E	Payments to local pension funds			
1 4 7 0 0 0 0	1_C_NC_N_E	Scholarships awarded residents in the host economy			
	1_C_NC_N_E	Other expenditures (please provide details below)			
I.2 DEBIT FLOWS					
D					
1 4 0 0 0 0 0	2_D_GG_AL_E	Contribution of the host economy to the running of the School			
1 2 A 1 0 0 0	1_D_NC_N_E	Research work commissioned and paid for by the host economy			
1 2 B 0 0 0 0	1_D_NC_N_E	Sale of publications in the host economy			
	1_D_NC_N_E	Other revenues (please provide details below)			

Appendix 8: Standard Questionnaire

Q37 – UNIVERSITIES AND TOP SCHOOLS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C		I.1 CREDIT FLOWS			
1 2 4 1 2 0	1_C_NC_N_E	Amount of scholarship received.....			
1 2 4 1 2 z	1_C_NC_N_E	Including scholarship received from abroad by local students			
1 2 8 0 0 0	1_C_NC_N_E	Commissions received for use intellectual property n.i.e.....			
1 2 8 0 0 0	1_C_NC_N_E	Sale of publications abroad.....			
1 2 A 1 0 0	1_C_NC_N_E	Research work commissioned and paid from abroad			
1 3 2 2 0 0	1_C_NC_N_E	Endowments received from abroad			
1 4 4 0 0 0	1_C_NC_N_E	Grants meant for financing investments			
1 4 4 0 0 z	1_C_NC_N_E	including capital goods			
1 4 9 0 0 0	2_C_NC_AL_E	Insurance claims received from abroad			
3 4 0 0 0 0	3I_C_NC_N_E	Other interests paid			
	1_C_NC_N_E	Other donations in kind			
D		I.2 DEBIT FLOWS			
1 2 2 0 0 0	1_D_NC_N_E	Maintenance and repair services received n.i.e			
1 2 3 4 0 0	1_D_NC_N_E	Postal and courier services received			
1 2 4 1 2 0	1_D_NC_N_E	Mission and training expenses abroad			
1 2 5 2 0 0	1_D_NC_N_E	Construction works received (BPW)			
1 2 9 1 0 0	1_D_NC_N_E	Telecommunication services			
1 2 9 2 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0	1_D_NC_N_E	Information services			
1 2 A 1 0 0	1_D_NC_N_E	Research & Development services			
1 3 1 0 0 0	1_D_NC_N_E	Compensation of nonresident employees			
1 4 2 0 0 0	2_D_NC_N_E	Social security contributions			
1 4 8 0 0 0	2_D_NC_N_E	Net non-life insurance premiums paid			
3 4 0 0 0 0	3I_D_NC_N_E	Other interests paid			
1 4 5 0 0 0	2_D_NC_N_E	Other current transfers			
2 1 0 0 0 0	2_D_NC_N_E	Acquisition of immovable properties			
	_D_NC_N_E	Other operations (please provide details on a plain sheet of paper)			
		I.3. OTHER ADDITIONAL INFORMATION			
	_N_NC_N_E	Number of foreign students			

Appendix 8: Standard Questionnaire

Q38 – HOSPITALS AND CLINICS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
1 2 4 2 1 0	1_C_NC_N_E	Revenues from admission of foreign patients			
1 4 7 0 0 0	1_C_NC_N_E	Donations received from abroad			
3 1 1 1 1 0	3D_C_NC_N_E	Dividends received from foreign direct investors			
3 1 1 1 2 0	3D_C_NC_N_E	Dividends received from direct investment enterprises			
3 1 1 1 3 0	3D_C_NC_N_E	Dividends received from affiliated enterprises			
3 1 0 0 0 0	3R_C_NC_N_E	Reinvested earnings in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0	3I_C_NC_N_E	Interests received from direct investment enterprises			
3 1 2 2 0 0	3I_C_NC_N_E	Interests received from direct investors (reverse investments)			
3 1 2 3 0 0	3I_C_NC_N_E	Interests received from fellow enterprises			
3 2 1 1 0 0	3D_C_NC_N_E	Dividends received on equity securities held (<10%)			
1 4 9 0 0 0	2_C_NC_AL_E	Insurance claims received from abroad			
	_C_NC_N_E	Other operations (please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q38 – HOSPITALS AND CLINICS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
D		I.2 DEBIT FLOWS			
1 1 1 0 0 0 0	1_D_NC_N_E	Import C.I.F. (capital goods).....			
1 2 3 4 2 0 0	1_D_NC_N_E	Including freight (regardless of the mode of transportation)			
1 2 6 1 0 0 0	1_D_NC_N_E	Insurance			
1 2 2 0 0 0 0	1_D_NC_N_E	Maintenance and repair services received n.i.e			
1 2 3 4 0 0 0	1_D_NC_N_E	Postal and courier services received			
1 2 4 1 2 0 0	1_D_NC_N_E	Mission and training expenses abroad			
1 2 5 2 0 0 0	1_D_NC_N_E	Construction works received (BPW)			
1 2 6 3 0 0 0	1_D_NC_N_E	Services auxiliary to insurance			
1 2 9 1 0 0 0	1_D_NC_N_E	Telecommunication services			
1 2 9 2 0 0 0	1_D_NC_N_E	IT services			
1 2 9 3 0 0 0	1_D_NC_N_E	Information services			
1 2 A 1 0 0 0	1_D_NC_N_E	Research and Development services			
1 2 A 2 0 0 0	1_D_NC_N_E	Specialized services and management consultancy services			
1 3 1 0 0 0 0	1_D_NC_N_E	Compensation of employees			
1 4 2 0 0 0 0	2_D_NC_N_E	Social security contributions			
3 1 1 1 1 0 0	3D_D_NC_N_E	Dividends paid to foreign direct investors			
3 1 1 1 2 0 0	3D_D_NC_N_E	Dividends paid to direct investment enterprises			
3 1 1 1 3 0 0	3D_D_NC_N_E	Dividends paid to affiliated enterprises			
3 1 0 0 0 0 0	3R_D_NC_N_E	Reinvested earning in respect of equity (>10%) (Heading calculated by compilers)			
3 1 2 1 0 0 0	3I_D_NC_N_E	Interests paid to foreign direct investors			
3 1 2 2 0 0 0	3I_D_NC_N_E	Interests paid to direct investment enterprises			
3 1 2 3 0 0 0	3I_D_NC_N_E	Interest paid to affiliated enterprises			
3 2 1 1 0 0 0	3D_D_NC_N_E	Dividends paid on equity securities (<10%)			
3 2 0 0 0 0 0	3I_D_NC_ST_E	Interest paid on short term debt securities			
3 2 0 0 0 0 0	3I_D_NC_LT_E	Interests paid on long term debt securities			
3 4 0 0 0 0 0	3I_D_NC_N_E	Other interests paid			
1 4 8 0 0 0 0	2_D_NC_N_E	Net non-life insurance premium paid			
2 1 0 0 0 0 0	2_D_NC_N_E	Acquisition of non-produced non-financial assets			
	_C_NC_N_E	Other operations (please provide details on a plain sheet of paper)			

Appendix 8: Standard Questionnaire

Q38 – HOSPITALS AND CLINICS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
I.3 OTHER ADDITIONAL INFORMATION					
FINANCIAL SETTLEMENTS					
-					
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
SALARY SITUATION					
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			
FOREIGN EQUITY SECURITIES HELD BY YOUR ENTERPRISE					
Results of companies in which your enterprise holds equities individually >10%					
9 0 0 0 0 5	1_N_NC_N_E	Profits			
9 0 0 0 0 6	1_N_NC_N_E	Losses			
Your share in the allocation of these results for the period under review					
9 0 0 0 0 7	1_N_NC_N_E	Distributed			
9 0 0 0 0 8	1_N_NC_N_E	Undistributed			
9 0 0 0 0 9	1_N_NC_N_E	Losses			
EQUITY CAPITAL AND RESULTS OF YOUR ENTERPRISE					
Your results for the period under review					
9 0 0 0 0 10	1_N_NC_N_E	Profits			
9 0 0 0 0 11	1_N_NC_N_E	Losses			
Allocation of results for the period under review					
9 0 0 0 0 12	1_N_NC_N_E	Distributed to direct investors (Equity >10%)			
9 0 0 0 0 13	1_N_NC_N_E	Distributed to other investors (Equity <10%)			
9 0 0 0 0 14	1_N_NC_N_E	Undistributed			
9 0 0 0 0 15	1_N_NC_N_E	Losses			

Appendix 8: Standard Questionnaire

Q38 – HOSPITALS AND CLINICS

II. FINANCIAL OPERATIONS											
In millions of monetary units)											
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flow	End of period
II.1 ASSETS											
3 1 1 1 1 0	8_A_NC_AL_E	Equity securities held in direct investment enterprises									
3 1 1 1 2 0	8_A_NC_AL_E	Equity securities held on direct investors (reverse investments)									
3 1 1 1 3 0	8_A_NC_AL_E	Equity securities held on fellow enterprises									
3 2 1 0 0 0	8_A_NC_AL_E	Equity securities held on non-residents (<10%)									
3 2 2 0 0 0	8_A_NC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_NC_LT_E	Long term debt securities held									
3 4 2 0 0 0	8_A_NC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_NC_LT_E	Long term currency and deposits held									
II.2 LIABILITIES											
3 1 1 1 1 0	8_L_NC_AL_E	Equity securities held by direct investors									
3 1 1 1 2 0	8_L_NC_AL_E	Equity securities held by direct investment enterprises (reverse investments)									
3 1 1 1 3 0	8_L_NC_AL_E	Equity securities held by fellow enterprises									
3 1 2 1 0 0	8_L_NC_AL_E	Liabilities to direct investors									
3 1 2 2 0 0	8_L_NC_AL_E	Liabilities to direct investment enterprises (reverse investments)									
3 1 2 3 0 0	8_L_NC_AL_E	Liabilities to fellow enterprises									
3 2 1 0 0 0	8_L_NC_AL_E	Equity securities held by non-residents (<10%)									
3 2 2 0 0 0	8_L_NC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_NC_LT_E	Long term debt securities issued									
3 4 3 0 0 0	8_L_NC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_NC_LT_E	Other long term borrowings									

Appendix 8: Standard Questionnaire

Q39 – SPORTS FEDERATIONS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic Code	Additional Criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C		I.1 CREDIT FLOWS			
1 2 B 2 0 0	1_C_NC_N_E	Appearance fee.....			
1 2 B 2 0 0	1_C_NC_N_E	Transmission rights			
1 3 2 2 0 0	1_C_NC_N_E	Grants and endowments received from international bodies			
3 4 0 0 0 0	3I_C_NC_N_E	Other interests received			
_ _	1_C_NC_N_E	Other revenues			
D		I.2 DEBIT FLOWS			
1 2 3 4 0 0	1_D_NC_N_E	Postal and courier services received			
1 2 4 1 2 0	1_D_NC_N_E	Mission and training expensed abroad			
1 2 9 3 0 0	1_D_NC_N_E	Information services.....			
1 3 1 0 0 0	1_D_NC_N_E	Compensation of expatriates			
3 4 0 0 0 0	3I_D_NC_N_E	Other interests paid			
1 4 2 0 0 0	2_D_NC_N_E	Social security contributions			
1 4 7 0 0 0	2_D_NC_N_E	Contributions and dividends to international sports organizations			
_ _	1_D_NC_N_E	Other expenditures			
		I.3 OTHER ADDITIONAL INFORMATION			
		FINANCIAL SETTLEMENTS			
9 0 0 0 0 1	1_N_NC_N_E	TOTAL TRANSFERS ISSUED (1)			
9 0 0 0 0 2	1_N_NC_N_E	TOTAL TRANSFERS RECEIVED (2)			
		SALARY SITUATION			
9 0 0 0 0 3	1_N_NC_N_E	Number of employees (3)			
9 0 0 0 0 4	1_N_NC_N_E	Salaries paid			

Appendix 8: Standard Questionnaire

Q39 – SPORTS FEDERATIONS

II. FINANCIAL OPERATIONS											
(Millions of monetary units)											
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flow	End of period
II.1 ASSETS											
3 2 2 0 0 0	8_A_NC_ST_E	Short term debt securities held									
3 2 2 0 0 0	8_A_NC_LT_E	Long term debt securities held T									
3 4 2 0 0 0	8_A_NC_ST_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_NC_LT_E	Long term currency and deposits held									
3 4 3 0 0 0	8_A_NC_ST_E	Other short term loans granted									
3 4 3 0 0 0	8_A_NC_LT_E	Other long term loans granted									
3 4 6 0 0 0	8_A_NC_ST_E	Other accounts receivable - Short term									
3 4 6 0 0 0	8_A_NC_LT_E	Other accounts receivable - Long term									
II.2 LIABILITIES											
3 2 2 0 0 0	8_L_NC_ST_E	Short term debt securities issued									
3 2 2 0 0 0	8_L_NC_LT_E	Long term debt securities issued									
3 4 3 0 0 0	8_L_NC_ST_E	Other short term borrowings									
3 4 3 0 0 0	8_L_NC_LT_E	Other long term borrowings									
3 4 6 0 0 0	8_L_NC_ST_E	Other accounts payable - Short term									
3 4 6 0 0 0	8_L_NC_LT_E	Other accounts payable -Long term									

Appendix 8: Standard Questionnaire

Q40 – NON GOVERNMENTAL ORGANIZATIONS

I. CURRENT AND CAPITAL TRANSACTIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C			I.1 CREDIT FLOWS		
<u>1 4 5 0 0 0 0 </u>	2_C_NC_N_E	Grants and endowments received			
<u>2 2 2 0 0 0 1 </u>	2_C_NC_N_E	Cash donations received to finance investments			
<u>2 2 2 0 0 0 2 </u>	2_C_NC_N_E	In-kind donations in the form of capital goods			
<u>2 2 2 0 0 0 3 </u>	2_C_NC_N_E	Other transfers received			
<u>_ _ _ _ _ </u>	_C_NC_N_E	Other donations in cash or in kind (food aids, medicines, supplies, small equipments, etc.)			
D			I.2 DEBIT FLOWS		
<u>1 2 2 0 0 0 0 </u>	1_D_NC_N_E	Maintenance and repair services received n.i.e			
<u>1 2 3 4 0 0 0 </u>	1_D_NC_N_E	Postal and courier services received			
<u>1 2 4 1 2 0 0 </u>	1_D_NC_N_E	Personnel transport expenses paid abroad			
<u>1 2 4 1 2 0 0 </u>	1_D_NC_N_E	Cost of mission abroad paid by the NGO			
<u>1 2 4 1 2 0 0 </u>	1_D_NC_N_E	Cost of mission abroad paid by external partners			
<u>1 3 1 0 0 0 0 </u>	1_D_NC_N_E	Salaries paid locally to expatriate staff			
<u>1 3 1 0 0 0 0 </u>	1_D_NC_N_E	Salaries paid by the organization itself to expatriate personnel			
<u>1 3 1 0 0 0 0 </u>	1_D_NC_N_E	Salaries paid to personnel recruited locally			
<u>1 4 2 0 0 0 0 </u>	2_D_NC_N_E	Social security contribution			
<u>2 2 0 0 0 0 0 </u>	1_D_NC_N_E	Acquisition of buildings			
<u>_ _ _ _ _ </u>	1_D_NC_N_E	Other expenditures (please specify)			

Appendix 8: Standard Questionnaire

Q40 – NON GOVERNMENTAL ORGANISATIONS

II. FINANCIAL OPERATIONS

(In millions of monetary units)

Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION								
			OTHER ECOWAS COUNTRIES			REST OF THE WORLD			TOTAL		
			Beginning of period	Other flows	End of period	Beginning of period	Other flows	End of period	Beginning of period	Other flow	End of period
II.1 ASSETS											
3 4 2 0 0 0	8_A_NC_CT_E	Short term currency and deposits held									
3 4 2 0 0 0	8_A_NC_LT_E	Long term currency and deposits held									
II.2 LIABILITIES											
3 4 6 0 0 0	8_A_NC_ST_E	Other accounts payable - Short term									
3 4 6 0 0 0	8_A_NC_LT_E	Other accounts payable - Short term									

Appendix 8: Standard Questionnaire

Q 41 - ASSETS AND LIABILITIES OF THE CENTRAL BANK

II. FINANCIAL OPERATIONS					
(In millions of monetary units)					
Economic code	Additional criteria	Heading	GEOGRAPHICAL DISTRIBUTION		
			OTHER ECOWAS COUNTRIES	REST OF THE WORLD	TOTAL
C		I.1 CREDIT FLOWS			
1 2 A 2 0 0 0	1_C_CB_N_E	Excess of expenses over revenues			
3 4 0 0 0 0 0	3I_C_CB_N_E	Income			
	1_C_CB_N_E	Other operations (please provide details on a plain sheet of paper)			
C		I.2 DEBIT FLOWS			
1 2 A 2 0 0 0	1_D_CB_N_E	Excess of revenues over expenses			
	1_D_CB_N_E	Other operations (please provide details on a plain sheet of paper)			
C		I.3 OTHER ADDITIONAL INFORMATION			
9 0 0 0 0 0 1	1_N_CB_N_E	TOTAL TRANSFERS ISSUED			
9 0 0 0 0 0 2	1_N_CB_N_E	TOTAL TRANSFERS RECEIVED			
9 0 0 0 0 0 3	1_N_CB_N_E	Number of employees			
9 0 0 0 0 0 4	1_N_CB_N_E	Salaries paid			
I. CURRENT AND CAPITAL TRANSACTIONS					
			II.1 ASSETS		
3 5 1 1 0 0 0	8_A_CB_N_E	Metal gold			
3 5 1 2 0 0 0	8_A_CB_N_E	Unallocated gold accounts			
3 5 2 0 0 0 0	8_A_CB_N_E	Special Drawing Rights (SDR)			
3 5 3 0 0 0 0	8_A_CB_N_E	IMF reserve position			
3 5 4 1 1 0 0	8_A_CB_N_E	Currencies and deposits : claims on monetary authorities 1			
3 5 4 1 2 0 0	8_A_CB_N_E	Currencies and deposits : claims on monetary institutions 2			
3 5 4 2 1 0 0	8_A_CB_ST_E	Short term debt securities held			
3 5 4 2 1 0 0	8_A_CB_LT_E	Long term debt securities held			
3 5 4 2 2 0 0	8_A_CB_N_E	Equity securities and share of Mutual Fund investments			
3 5 4 3 0 0 0	8_A_CB_N_E	Financial derivatives			
3 5 4 4 0 0 0	8_A_CB_N_E	Other reserve assets			
			II.2 LIABILITIES		
3 2 2 0 0 0 0	8_L_CB_LT_E	Long term debt securities issued			
3 4 1 0 0 0 0	8_L_CB_N_E	Other equity securities			
3 4 2 0 0 0 0	8_L_CB_ST_E	Short term currency and deposits held 2			
3 4 2 0 0 0 0	8_L_CB_LT_E	Long term currency and deposits held 4			
3 4 3 0 0 0 z	8_L_CB_N_E	IMF credits and loans (other than reserves)			
3 4 3 0 0 0 0	8_L_CB_ST_E	Other short term loans granted			
3 4 3 0 0 0 0	8_L_CB_LT_E	Other long term loans granted			
3 4 6 0 0 0 0 1	8_L_CB_N_E	Other accounts payable - Short term			
3 4 6 0 0 0 0 2	8_L_CB_N_E	Other accounts payable _ Short term			
3 4 6 0 0 0 0 3	8_L_CB_N_E	Other accounts payable - Short term			
3 4 6 0 0 0 0 4	8_L_CB_N_E	Other accounts payable - Short term			
3 4 7 0 0 0 0	8_L_CB_N_E	Special Drawing Rights (SDR)			