

Coding Schemes of the Flow of Funds Accounts

In the BOJ Time-Series Data Search, codes for the Flow of Funds Accounts data ("Flow of Funds [Quarterly Data]" and "Flow of Funds [Fiscal Year] ") based on the 2008SNA use the coding schemes below.

Example: Assets/Currency and deposits/Financial institutions/Stock

FF'FOF_ FFAS100A100
① ② ③ ④

① Stock • Flow • Reconciliation [2 digits]

| | Quarterly Fiscal Year | |
|----------------|-----------------------|----|
| Stock | AS | YS |
| Flow | AF | YF |
| Reconciliation | AR | YR |

② Sector codes [3 digits]

See the following pages

③ Assets • Liabilities [1 digit]

| | |
|-------------|---|
| Assets | A |
| Liabilities | L |

④ Transaction codes [3 digits]

See the following pages

After moving to discontinued series, codes of the Flow of Funds data based on the 1993SNA show the number "93" in the position of ⑤ and consist of sector/transaction codes used in the Flow of Funds data based on the 1993SNA.

Example: Assets/Currency and deposits/Financial institutions/Stock

FF'FOF_ 93FFAS100A100
⑤

List of sectors (2008SNA)

| 部門名 | Name of sectors | Code |
|------------------------|--|------|
| 金融機関 | Financial institutions | 100 |
| 中央銀行 | Central bank | 110 |
| 預金取扱機関 | Depository corporations | 120 |
| 銀行等 | Banks | 121 |
| 国内銀行 | Domestically licensed banks | 122 |
| 在日外銀 | Foreign banks in Japan | 123 |
| 農林水産金融機関 | Financial institutions for agriculture, forestry, and fisheries | 124 |
| 中小企業金融機関等 | Financial institutions for small businesses | 125 |
| 郵便貯金 (2007/3Qまで) | Postal savings (through 2007/3Q) | 126 |
| 合同運用信託 | Collectively managed trusts | 127 |
| 証券投資信託 | Securities investment trusts | 160 |
| 公社債投信 | Bond investment trusts | 161 |
| うちMMF・MRF | Of which: MMF and MRF | 162 |
| 株式投信 | Stock investment trusts | 163 |
| 保険・年金基金 | Insurance and pension funds | 130 |
| 保険 | Insurance | 131 |
| 生命保険 | Life insurance | 132 |
| うち民間生命保険会社 (2007/3Qまで) | Of which: private life insurance companies (through 2007/3Q) | 133 |
| 非生命保険 | Nonlife insurance | 134 |
| うち民間損害保険会社 | Of which: private nonlife insurance companies | 135 |
| うち定型保証機関 | Of which: standardized guarantee institutions | 137 |
| 共済保険 | Mutual aid insurance | 136 |
| 年金基金 | Pension funds | 140 |
| 企業年金 | Corporate pensions | 141 |
| 確定給付型年金 | Defined benefit schemes | 143 |
| 確定拠出型年金 | Defined contribution schemes | 144 |
| その他年金 | Other pensions | 142 |
| その他金融仲介機関 | Other financial intermediaries | 150 |
| ノンバンク | Nonbanks | 170 |
| ファイナンス会社 | Finance companies | 171 |
| 特別目的会社・信託 | Structured-financing special purpose companies and trusts | 172 |
| 公的金融機関 | Public financial institutions | 180 |
| 財政融資資金 | Fiscal Loan Fund | 181 |
| 政府系金融機関 | Government financial institutions | 182 |
| ディーラー・ブローカー | Financial dealers and brokers | 190 |
| うち証券会社 | Of which: securities companies | 191 |
| 非仲介型金融機関 | Financial auxiliaries (financial institutions other than intermediaries) | 300 |
| うち金融持株会社 | Of which: financial holding companies | 301 |
| 公的専属金融機関 | Public captive financial institutions | 210 |
| 非金融法人企業 | Nonfinancial corporations | 410 |
| 民間非金融法人企業 | Private nonfinancial corporations | 411 |
| 公的非金融法人企業 | Public nonfinancial corporations | 412 |
| 一般政府 | General government | 420 |
| 中央政府 | Central government | 421 |
| 地方公共団体 | Local governments | 422 |
| 社会保障基金 | Social security funds | 423 |
| うち公的年金 | Of which: public pensions | 424 |
| 家計 | Households | 430 |
| 対家計民間非営利団体 | Private nonprofit institutions serving households | 440 |
| 海外 | Overseas | 500 |
| 合計 | Total | 700 |
| 国内非金融部門 | Domestic nonfinancial sector | 400 |
| 年金計 | Pension total | 800 |

List of transaction items (2008SNA)

| 取引項目名 | Name of transaction items | Code |
|---------------------|---|------|
| 現金・預金 | Currency and deposits | 100 |
| 現金 | Currency | 110 |
| 日銀預け金 | Deposits with the Bank of Japan | 120 |
| 政府預金 | Government deposits | 130 |
| 流動性預金 | Transferable deposits | 140 |
| 定期性預金 | Time and savings deposits | 150 |
| 譲渡性預金 | Certificates of deposit | 160 |
| 外貨預金 | Foreign currency deposits | 170 |
| 財政融資資金預託金 | Deposits with the Fiscal Loan Fund | 190 |
| 貸出 | Loans | 200 |
| 日銀貸出金 | Bank of Japan loans | 210 |
| コール・手形 | Call loans and bills | 220 |
| 民間金融機関貸出 | Loans by private financial institutions | 240 |
| 住宅貸付 | Housing loans | 241 |
| 消費者信用 | Consumer credit | 242 |
| 企業・政府等向け | Loans to companies and governments | 243 |
| 公的金融機関貸出 | Loans by public financial institutions | 250 |
| うち住宅貸付 | Of which: housing loans | 251 |
| 非金融部門貸出金 | Loans by the nonfinancial sector | 260 |
| 割賦債権 | Installment credit (not included in consumer credit) | 270 |
| 現先・債券貸借取引 | Repurchase agreements and securities lending transactions | 280 |
| 債務証券 | Debt securities | 300 |
| 国庫短期証券 | Treasury discount bills | 310 |
| 国債・財投債 | Central government securities and FILP bonds | 311 |
| 地方債 | Local government securities | 312 |
| 政府関係機関債 | Public corporation securities | 313 |
| 金融債 | Bank debentures | 314 |
| 事業債 | Industrial securities | 315 |
| 居住者発行外債 | External securities issued by residents | 316 |
| C P | Commercial paper | 317 |
| 信託受益権 | Trust beneficiary rights | 319 |
| 債権流動化関連商品 | Structured-financing instruments | 320 |
| 株式等・投資信託受益証券 | Equity and investment fund shares | 334 |
| 株式等 | Equity | 330 |
| 上場株式 | Listed shares | 331 |
| 非上場株式 | Unlisted shares | 332 |
| その他の持分 | Other equity | 333 |
| 投資信託受益証券 | Investment trust beneficiary certificates | 318 |
| 保険・年金・定型保証 | Insurance, pension and standardized guarantees | 400 |
| 非生命保険準備金 | Non-life insurance technical reserves | 401 |
| 生命保険受給権 | Life insurance reserves | 402 |
| 年金保険受給権 | Annuity entitlements | 403 |
| 年金受給権 | Pension entitlements | 404 |
| 年金基金の対年金責任者債権 | Claims by pension funds on pension managers | 405 |
| 定型保証支払引当金 | Provisions for calls under standardized guarantees | 406 |
| 金融派生商品・雇用者ストックオプション | Financial derivatives and employee stock options | 340 |
| フォワード系 | Forward-type instruments | 341 |
| オプション系 | Option-type instruments | 342 |
| 雇用者ストックオプション | Employee stock options | 343 |
| 預け金 | Deposits money | 500 |
| 企業間・貿易信用 | Trade credits and foreign trade credits | 510 |
| 未収・未払金 | Accounts receivable/payable | 520 |
| 対外直接投資 | Outward direct investment | 530 |
| 対外証券投資 | Outward investment in securities | 540 |
| その他対外債権債務 | Other external claims and debts | 550 |
| うち金・SDR等 | Of which: gold and SDRs etc. | 555 |
| その他 | Others | 600 |
| 資金過不足 | Financial surplus or deficit | |
| 金融資産・負債差額 | Difference between financial assets and liabilities | 700 |
| 調整差額 | Difference in reconciliation amounts | |
| 合計 | Total | 900 |
| 外貨準備 | Foreign exchange reserves | 551 |