



BANKA QENDRORE E REPUBLIKËS SË KOSOVËS
CENTRALNA BANKA REPUBLIKE KOSOVA
CENTRAL BANK OF THE REPUBLIC OF KOSOVO

Statistical Bank Report

Reporting Instructions

V e r s i o n 2 . 0

BANKA QENDRORE E REPUBLIKËS SË KOSOVËS
CENTRALNA BANKA REPUBLIKE KOSOVA
CENTRAL BANK OF THE REPUBLIC OF KOSOVO

STATISTICAL BANK REPORT

REPORTING INSTRUCTIONS

(Version 2.0)

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1. GENERAL INSTRUCTIONS

1.1. Introduction

The principal objectives of the CBK are to foster soundness, solvency, and efficient functioning of the financial system as well as to support general economic policies with a view to contributing to an efficient allocation of resources. In line with CBK Rule XI (Reporting of Banks and Kosovar Branches of Foreign Banks), CBK compiles monetary and financial statistics, and external sector statistics.

Consistent with this, the CBK has put in place the Statistical Bank Report (SBR) to obtain information on banks financial position. Compilation of SBR is based on the international standards, such as Monetary and Financial Statistics Manual (MFSM 2000), Monetary and Financial Statistics Compilation Guide (MFSG 2008), European System of National and Regional Accounts (ESA 95), System of National Accounts (SNA 93), and other country practices.

1.2. Frequency and Coverage

The SBR should be reported on monthly basis, describing the financial position of the bank at the last working day of the month. Saturday will be considered as a working day. The SBR will contain solely the position of the bank units located in Kosovo. SBR is reported on a gross basis so neither netting nor compensating is allowed, except for the reciprocal claims or liabilities among the units belonging to the reporting bank in the SBR concerned.

1.3. Modes and Deadlines

SBR shall be submitted in paper form and on electronic copy. The submission must contain all schedules required for a particular reporting period and should be fully consistent with the Reporting Instructions provided in this document. Initially, only the electronic copy of SBR should be delivered by email to Statistics Directorate of the CBK. After validation is completed successfully, statistician should confirm by email or telephone and ask for paper form of the SBR from the respective bank. The paper form of this report should be delivered to:

Statistics Directorate
Central Bank of the Republic of Kosovo
33 Garibaldi Prishtina, 10000
Republic of Kosovo

at the latest 15 calendar days after the expiry of the reference month.

The delivery must contain the cover page of SBR signed by authorized persons and stamped by respective bank.

Before sending the SBR to CBK, data must reflect the correct financial position and the amounts declared in the SBR shall be cross-checked by the reporter, i.e. amounts of particular items shall be the same amounts of corresponding items elsewhere in the SBR.

The validation rules, presented in Appendix 1 of these Reporting Instructions, will guide the reporters to fulfill these conditions. Errors against this instruction will be communicated to the reporting bank implying a new submission. In case of any discrepancy or change compared to a previous report, a brief explanation must be attached to the submitted SBR. Banks shall retain track of data reported in the SBR. Should the CBK detect serious errors in the SBR, it may require necessary correction or clarification of the data.

Questions concerning SBR and interpretations of any part of these Reporting Instructions shall be addressed to the CBK. Such explanations and interpretations are particularly useful in the case of business events, which have not been specially described in these Reporting Instructions. Should the CBK interpretation of these instructions differ from that of the commercial bank, the CBK may require the bank to prepare its SBR in accordance with the CBK interpretation and to amend the previous reports.

1.4. Technical Instructions

All amounts must be reported in thousands of euro rounded to the nearest thousand (e.g. items that are below 500 euro shall be reported as zero). Even if all data in SBR are expressed in euro, the coverage of currency may differ by schedule. Three cases are possible and must be mentioned in the upper part of the reporting forms. The schedules refer to outstanding amount in either:

- Only euro;
- Only currencies other than euro, but converted into euro for the reporting purposes;
- Euro mixed with currencies other than euro, but converted into euro for the reporting purposes;
- Rounding differences - the sum of components does not necessarily give exactly the total of the reported amount.

No item in the SBR may be left blank. An entry must be made for each item, i.e. an amount (e.g. a zero). All negative entries must be preceded by the minus sign (-). The amounts in currencies other than euro shall be converted into euro currency applying the CBK exchange rate, sent to the banks in the last calendar day for the particular period, for SBR reporting purpose only. For currencies not on that list, exchange rates must be collected by the reporting bank referring to the rates that prevail at the last bank working day of the reference month.

The breakdown of assets and liabilities shall be made on the basis of the currency in which the asset or liability item is denominated. Assets and liabilities in negotiable gold must be recorded as in foreign currency. Immovable property is expressed in the currency of the country in which the property is located. Unless otherwise stated, the breakdown of assets and liabilities by maturity must be based on the length of the original maturity of the asset or liability concerned. They remain within that category regardless the residual maturity. The geographical breakdown of assets/liabilities is based on the main residence of the debtor/creditor. In case of companies (financial and nonfinancial corporations) this means the registered office.

The breakdown by institutional sector is presented in the Appendix 2 (Institutional sectors). The detailed table provides the overview and degree of detail for the breakdown by institutional sector.

2. SCHEDULE AND LINE ITEM INSTRUCTIONS

2.1. Balance sheet (*Schedule BS*)

A. General Instructions

Table BS reports assets and liabilities and forms the centerpiece of the SBR to which most of the other tables refer. The balance sheet in the SBR contains seven columns. The first column shall contain all asset or liability items in euro or euro equivalent. The amounts in first column are split into asset or liability items in euro (second column) and asset or liability items denominated in non-euro currencies (third column). The amounts in the second column are further broken down into two columns (fourth and fifth column) according to the residency (domestic or abroad) of the counterparts. In the same way, the amounts in the third column are broken down into two columns (sixth and seventh column).

B. Line Item Instruction

ASSETS

119. Cash and balances with CBK

112. Cash

Cash consists of notes and coins that are of fixed nominal values and are issued usually by central banks. Cash (currency) is divided into separate categories for national currency and foreign currency and is composed of *cash in vault* and *cheque and other evidence of payments*. *Cash in vault* represents the amount of notes and coins in euro and other currencies, provided that they are legal tender in Kosovo, or in their respective country of issue. It includes also funds held with delegates in respect of their activities as agents (representatives) of the reporting bank. *Cheque and other evidences of payments* represent the amount of cheques and other payment instruments that are in vault or in transit. Each of these instruments must be payable immediately upon presentation and drawn on another financial institution.

115. Balances with CBK

115-1. Reserve and current account with CBK

This heading covers mandatory reserves held with the CBK. All cash assets paid in the bank's allocated reserve requirement account with the CBK are to be reported. In addition, all current account balances should be reported (e.g. cash assets held in the bank's settlement account with the CBK).

115-3. Other deposits with CBK

This item includes the total amount of all other deposits held with the CBK, other than reserve and current account.

129. Balances with commercial banks

This heading covers commercial banks claims. They do not include transferable securities (to be reported in heading 139) nor claims being part of the fixed assets (to be reported in heading 179).

121. Current accounts

This item represents immediately receivable balances of the reporting bank's current accounts with commercial banks. These include claims, whether or not guaranteed, resulting from loans for a fixed or possibly renewable term of up to one working day or with a period of notice of one working day.

125. Time deposits

This item, registers all other types of inter-bank claims (other than current accounts) resulting from the regular activities with commercial banks. This heading contains claims with a fixed term exceeding one working day or a period of notice exceeding one working day and claims resulting from mobilizations and advances (rediscounting of trade bills, repurchase agreements, advances with or without collateral, overdrafts on current accounts).

128. Other placements

This category includes all inter-bank activities not included apart from current accounts and times deposits. This category includes inter-bank loans, credit lines, and related. However this item should not include any type of securities. This item is counterpart of the item 215. Other borrowings.

139. Securities

This heading covers the negotiable instruments, regardless the maturity of the instrument, and are broken down into investment or trading.

132. Investment portfolio

This heading covers the negotiable instruments, short- and long-term, when they are acquired by the reporting institution for considerations of yield and are in principle held until maturity. Those instruments can be acquired at issue or in the secondary market. Negotiable instruments considered as being part of the fixed assets are excluded from this heading and to be reported under item 171. All types of securities are confounded under this item: shares, short term securities (e.g. commercial paper, treasury bills issued by government, financial institutions, non-financial institutions and the rest of the world), long term securities (e.g. bonds), etc.

By convention, the securities to be placed, when the bank is part of an issue-panel are registered also under this item during the subscription period. After the expiry of that period, the bank can decide to transfer them to the trading portfolio. The portfolio is broken down according to the institutional sector the issuer belongs. Only the government and the enterprises, broken down into financial and nonfinancial, are considered.

135. Trading portfolio

This heading covers the negotiable instruments, short- and long-term, when they are acquired by the reporting institution with a view to resale for considerations of short-term yield over a period not exceeding 6 months and a shorter maturity than the residual maturity of the instrument. Those instruments can be acquired at issue or in the secondary market and can be held for resale. All types are confounded under this heading: shares, short term securities (e.g. commercial paper, treasury bills issued by government, financial institutions, non-financial institutions and the rest of the world), long-term securities (e.g. bonds). The portfolio is broken down according to the institutional sector the issuer belongs. Only the government sector and the enterprises, broken down into financial and nonfinancial, are considered.

149. Gross loans

Loans are financial assets that are created when a creditor lends funds directly to a debtor and are evidenced by non-negotiable documents. This item includes loans granted to clients other than commercial banks and central bank. Under this heading reporting bank should report the full amount of all types of credits and provide a breakdown according to the institutional sector the beneficiary belongs. All loans must be reported in gross basis. Loans do not include negotiable securities nor claims reported as part of the fixed assets (see section under securities). The loans do include a multitude of instruments. Trade bills which the reporting institution has acquired in connection with the discounting of credits, claims resulting from consumer credits, mortgage loans with reconstitution of the capital or with amortization and the term loans including the investment loans to enterprises and other claims such as suspense accounts, balances in nostro account against financial institutions other than commercial banks. The own acceptances are not included as they have to be reported under the heading 183.

149-1. Provisions on loans

All deductions for specific reserves for identified losses for each particular loan under heading 149 must be reported. As it is the case in the reporting of gross loans, the provisions have to be broken down by institutional sector.

150. Lease financing

It is a commercial arrangement where lessor (bank) will purchase an asset (equipment, vehicle, software, etc.) as requested from the lessee (customer or borrower). Borrower will use the asset during the lease period and pay to the bank series of rentals or

installments. The bank will recover a large part or all of the cost of the asset plus earn interest from the rentals paid by the borrower. In order to be treated a financial lease, a commercial arrangement should fulfill the following criteria: (i) ownership of the asset is transferred to the borrower at the end of the lease term; (ii) lease term is for the major part of the economic life of the asset, even if title is not transferred; (iii) the leased assets are of a specialized nature such that only the lessee can use them without major modifications being made.

150-1. Provisions on lease financing

All deductions for specific reserves for identified losses for each particular financial lease arrangement under heading 150 must be reported.

179. Fixed assets

This headings contains the financial, tangible and intangible fixed assets of the reporting institution. The value of tangible assets (e.g. land, buildings, plant and equipment, furniture, vehicles and similar assets) will be reported in net values, i.e. including the accumulated depreciation from previous years, the depreciation from the current year as well as revaluation amounts. Construction in progress shall also be included.

171. Financial fixed assets

Under this heading are reported assets on affiliated enterprises as well as on all enterprises linked by participating interests and corporate shares in enterprises, other than affiliated or a participating interest, when there is a lasting holding of these shares.

Affiliated enterprises are enterprises which the reporting institution controls, is controlled by or forms a consortium with. The control is assumed:

- when it results from the holding of the majority of the voting rights attached to the total number of shares in the enterprise concerned;
- when a partner is entitled to appoint or dismiss the majority of the directors or managers;
- when a partner has a right of control by virtue of the bylaws and articles of the enterprise in question or of agreements concluded with it;
- when, as a result of agreements concluded with other partners in the enterprise in question, a partner holds the majority of the voting rights attaching to all the shares or partners' rights;
- in cases of joint control.

In any case, in the absence of proof to the contrary, a partner in a enterprise is deemed to have de facto control if at the enterprise's next-to-last and last general meeting, his voting rights represent the majority of the votes attaching to the shares represented at those meetings.

Other enterprises linked by participating interests are regarded as other enterprises (other than affiliated enterprises):

- in which the reporting institution directly holds a participating interest;
- in which, to the knowledge of the managing body of the commercial bank, directly holds a participating interest;
- in which, to the knowledge of the commercial banks managing body, are subsidiaries of enterprises mentioned under the previous point.

A participating interest is assumed when the corporate rights represent, directly or indirectly, one tenth of the capital.

The valuations of this kind of assets should be based on market prices or fair values. The financial fixed assets are regrouped according to three categories:

- loans;
- participations; and
- all other financial fixed assets.

173. Tangible and intangible fixed assets

Tangible assets include the land, buildings, plant, machines, tools, furniture, vehicles and leasing rights. This will be reported in net values, i.e. including the accumulated depreciation from previous years, the depreciation from the current year as well as revaluation amounts. Intangible fixed assets are research and development expenses, franchises, patents, licenses, goodwill, and so on. This heading includes also expenses relating to incorporation, development or restructuring the enterprise which are considered as assets.

174. Own shares

Shares and other equity comprise all instruments and records acknowledging, after the claims of all creditors have been met, claims on the residual value of a corporation. Ownership of equity is usually evidenced by shares, stocks, participations, or similar documents. This category includes proprietors' net equity in quasi corporations, as well as shares and equity in corporations. It also includes preferred stocks or shares that provide for participation in the residual value on dissolution of an incorporated enterprise.

Shares (often called common stock) of a corporation may be widely held among many investors, closely held among a few investors, held within a single family, or held exclusively by one corporation or an individual. Shares in a corporation may be actively or inactively traded on a securities exchange, traded in an over-the-counter market, or nontrade.

183. Customers liabilities on acceptances outstanding

It contains claims of the reporting bank on customers resulting from acceptances. This item mainly represents un-matured drafts and bills. It is used by accepting drafts drawn by customers for payments for third parties. This item includes acceptances and guarantees, and own acceptances and promissory notes outstanding.

185. Other assets

This item is residual against all previous entries in the asset side of the balance sheet. This item includes: precious metals, real estate for resale, taxes, social contributions, accrued income, deferred charges, and intangible assets not booked as fixed. This kind of assets should be valued on basis of market prices.

LIABILITIES

219. Balances from other banks

On the liability side, balances from other banks include all deposits and borrowings received from banks, including the central bank. The amount of deposits from banks is reported according to their type:

- Current accounts;
- Saving accounts;
- Time deposits;
- Other borrowings.

211. Current accounts

This item includes immediately payable balances on banks current accounts of other commercial banks, and overnight deposits.

212. Saving accounts

Saving accounts include the sub-item balances, which represents an account maintained by a client with a bank for the purpose of accumulating funds over a period of time. Funds deposited in a savings account may be withdrawn only by the account owner or a duly authorized agent, or on the owner's nontransferable order. The account may be owned by one or more persons. Some accounts require funds to be kept on deposit for a minimum length of time, while others permit unlimited access to funds.

213. Time deposits

This item comprise all other types of liabilities, except current and saving accounts, resulting from the normal activities with banks. This item contains liability with a fixed term exceeding one working day or a period of notice exceeding one working day, non-negotiable CDs, claims resulting from mobilizations and advances (rediscounting of trade bills, repurchase agreements, advances with or without collateral, and overdrafts on current accounts).

215. Other borrowings

Borrowings are sources of funds obtained from banks that have defined repayment terms and conditions and which are not current accounts, overnight facilities nor securities. This category includes intra-bank loans, credit lines, and related. This item is counterpart of the item 128. Other placements.

229. Debts to clients

Under this heading the amounts of debts to clients (defined as all persons other than central bank and commercial banks) are reported according to their type:

- deposits;
- other borrowings.

The deposits are further broken down according to the institutional sector the depositor belongs.

221. Deposits

Include all types of deposits such as current accounts, saving accounts, and time deposits, excluding the non-negotiable CDs.

223. Other borrowings

This heading include amount of all borrowings and non-negotiable CD's from non-banks and also excluding deposits. It includes also the bear position of the portfolio of negotiable securities, suspense accounts, amounts received as cover for documentary credit, deposits which came to maturity and were not renewed.

239. Debt issued

This heading contains the amount, at nominal value, of the securities issued by the reporting bank.

The amount is broken down according to the general classes of securities:

- Negotiable CD's issued by bank for which there is an organized secondary market;
- Notes that are debt securities, short and long term, issued by bank;
- Bonds that are long term debt securities issued at specified occasions, with a limited period for subscription, by bank.

The breakdown domestic/abroad is based solely on the information available to the bank at the time of issue.

249. Write - downs, provisions

Amounts written down are entered in the accounts in order to cover the risk of loss of claims with an uncertain future which have been recorded under the headings 129, 139,

149, and 150 at the asset side of the balance sheet there is no distinction between the commercial risk assessed on or not on an individual basis.

Provisions cover different forms. Provisions for pensions, fiscal charges, credit commitments, position in foreign currencies. The heading includes also the deferred taxes and the contingency funds for risk. The latter deals with provisions which the institution has built up to safeguard the solvency of the reporting institution against future risk which are not yet known. In practice part of these funds are known as the "Fund for general banking risks".

259. Other liabilities

This heading forms a residual item of the liabilities not specified elsewhere on the balance sheet. They may consist of tax, wage and salary and social liabilities, dividends and other accounts payable, accrued charges and deferred income (of which positive balance of valuation differences).

269. Subordinated debt and debentures

This heading includes the value of subordinated note or debenture in a form of debt issued by the reporting bank. This item mainly includes the instruments which are not described under the point 219 until 259. Mainly there are called senior debt and there are unsecured debts and lower priority which differs from the deposit and securities instruments. The subordinated debts imply the claims of the creditors in its assets and earnings. This item usually is long term maturity and it has higher risk and return yield.

279. Bank's liabilities on acceptances outstanding

Contains the liabilities of the bank on acceptances before the maturity of the contract.

289. Own resources

This heading consists of:

- Share capital;
- Contingency reserve;
- General and other reserves;
- Profit/loss of the year;
- Retained profit/loss.

281. Share capital

The total of paid-in capital for the issued common and preferred shares, including a surplus (the premium), if any, received at the time of the issuance of shares (the surplus equals the difference between the realized sales price and the par value of a share). This item should be valued at their book value. That is, valued as the nominal amount of the proceeds from the initial and any subsequent issuances of ownership shares.

283. Contingency reserve

This is a special reserve to provide additional protection, but from the effects of losses that may arise from specific activities of the corporation or quasi-corporation.

284. General and other reserves

These are appropriations of retained earnings and include financial equity instruments which are not derivative of income earnings by banks but it affects directly in the owner equity, by rising or decreasing the value of equity in case of investments of these instruments. They may be required by law to provide the entity and its creditors with an additional protection from the effects of losses. General and other reserves should be valued and recorded as the nominal amount in the time of investment and respective month and differences gain or loss is matter of income earnings which is represented separately in the profit or loss of the year for such reserves.

285. Profit/loss of the year

Profit/loss of the year includes the amount of the financial result of the operations of the current year.

286. Retained profit/loss

Reports the amount of net profit or loss incurred over previous years for which no final allocation is given in the accounting of bank. Retained profit/loss should be valued as the nominal amount of earnings that have been retained.

Memorandum item:

287. Export of physical cash

This item includes the amount of physical cash exported from bank only for the particular month (monthly flow data required). Cash export should be reported separately for euro and non-euro currencies, converted into euro based on exchange rate provided by CBK at the end of the month. This category includes only direct exports of physical cash abroad, and should not include cash exported abroad through any intermediary institution (e.g. if bank A exports physical cash abroad through the bank B in amount of euro 10 million, then this amount should be reported as cash export only from bank B, and not reported from bank A). Also cash exported to the CBK should not be treated as cash export.

288. Import of physical cash

This item includes the amount of physical cash imported from bank only for that particular month (monthly flow data required). Cash import should be reported separately for euro and non-euro currencies, converted into euro based on exchange rate provided by

CBK at the end of the month. This category includes only direct import of physical cash from abroad, and should not include cash imported through any intermediary institution (e.g. if bank A imports physical cash from abroad through the bank B in amount of euro 15 million, then this amount should be reported as cash import only from bank B, and not to be reported from bank A). Also cash imported from the CBK should not be treated as cash import.

2.2. Loans by economic activities (*Schedule BS/LBI*)

A. General Instructions

The schedule contains the book value of all credits, denominated in euro and in other currencies, according to the industry breakdown. All loans and extensions of credit must be reported in gross basis. The term loan means any kind of loan such as commercial loan, mortgage loan, consumer loan, line of credit, acceptance credit, claims based on paid guarantees and other guarantees-like-instruments, etc., excluding accounts receivable. In this schedule amounts shall be reported in the original maturity

B. Line Item instructions

Breakdown of loans by economic activity is based on NACE classification (Appendix 3: NACE Classification). The breakdown of loans by economic categories is shown below:

Agriculture – include loans for the purpose of financing multitude of agricultural purposes.

Industry, energy and construction – include loans of the types listed below:

- Mining and quarrying activities;
- Manufacturing;
- Energy, gas, oil products;
- Industry of water and other water related activities.
- Construction.

Services – include services as shown below:

- Trade (wholesale and retail trade);
- Transport and storage;
- Accommodation and other related services (accommodations hotels, motels, food restaurants and beverages services);
- Information and communication activities (publishing activities, TV and radio publishing, productions and programs, telecommunications, etc.);
- Financial and insurance activities (financial activities, pension and funding and social finance activities, insurance activities);
- Real estate and rent activities;
- Professional, science and technical activities (legal and accounting activities, architectural, engineering and science research activities, etc);
- Public activities, social and administrative activities (administrative service activities, public administration, and defense social security, education, etc);
- Other services activities (membership organization activities and other personal services).

2.3. Securities portfolio composition (*Schedule BS/SPC*)

A. General Instructions

This table includes the breakdown of the securities portfolio for own account of the reporting institution. The distinction between investment and trading, as it was the case in the balance sheet, is kept. The investment portfolio is completed with the securities booked as fixed financial assets. Securities must further be broken down by type of security - the same structure is retained for investment and trading portfolio - and by institutional sector of the issuer, according to the structure presented in the Appendix 2.

The amounts reported are those retained in the balance sheet for trading in market value. The same principle applies for the valuation of the investment portfolio and fixed financial assets, but other valuation schemes may be permitted. The part on investment portfolio and fixed financial assets refer to the data in the balance sheet items 132 and 171 partim (participations and other shares; other financial fixed assets). The part on trading portfolio refers to the balance sheet item 135.

B. Line Item instructions

Bonds are long term securities and are to be reported in making a distinction between (i) bonds with a fixed interest rate for the whole maturity of the bond, and (ii) bonds with a floating rate, for which the rate varies from time to time, whether different fixed interest rates by sub period announced at issue or an interest rate which is adjusted from time to time to the development of a reference interest rate. Subordinated bonds, for which the holder will be subordinated to other non-preferential creditors of the issuer. To compensate that risk a higher interest rate is attributed. Commercial paper is a security issued in the framework of commercial paper programs to institutional units, mostly other than credit institutions. They are normally short-term securities. Certificates are short-term securities mostly issued by government agencies or credit institutions.

2.4. Loans by maturity (*Schedule BS/LBM*)

A. General Instructions

The schedule presents total granted loans by counterpart, broken down according the institutional sector (domestic sector, foreign sector divided on banks and non-banks and UNMIK/EULEX) and by maturity. This table introduces the residual maturity, which must be provided for the total of all loans and is broken down in time buckets. The original maturity, also broken down in time buckets, is required separately for the gross secured loans, gross unsecured loans and the balances with banks.

Within the part on the original maturity the CBK and commercial banks are excluded for the subpart on secured and unsecured loans, and lease financing, as they are the sole counterparts in the subpart on deposits and placements with banks. This means

that the data in the part on original maturity refer to the balance sheet items 149, 150, and 171 partim (loans to non-banks), respectively the balance sheet items 115, 129, and 171 partim (loans to banks). Within the part on residual maturity CBK and commercial banks are not treated separately and do form an integral part of the counterparts to be reported. As a consequence the data in this part refer to the balance sheet items 115, 129, 149, 150, and 171 (loans). Tables must be delivered for the loans in euro and loans in other currencies, converted into euro.

B. Line Item instructions

Loans by maturity for the purposes of SBR are divided into gross secured loans and gross unsecured loans. A secured loan is a loan in which the borrower pledges an asset (e.g. a car, house, or other property) as collateral for the loan borrowed. Thus, debt is secured against the asset pledged, for possible default of the borrower. In that case, the creditor takes possession of the particular asset used as collateral and may sell it to satisfy the debt by regaining the amount originally lent to the borrower. Generally, secured loans are those loans backed with collateral. The opposite of secured loan is unsecured loan, which is not connected to any specific pledge.

2.5. Deposits by maturity (*Schedule BS/DBM*)

A. General Instructions

The schedule represents total received deposits by counterpart according to the institutional sector they belong to (domestic sector, foreign sector divided on banks and non-banks and UNMIK/EULEX as separate sector) and by maturity (original and residual maturity).

The data to be reported in each of these subparts refer to the balance sheet items respectively 211 and 221 partim (current accounts), the items 212, 213 and 221 partim (deposits other than current account), and finally the items 215 and 223. The subordinated loans/deposits issued by the reporting bank, reported in balance sheet item 269, are, by convention, to be reported in the subpart dealing with the other borrowings. In the residual maturity the sum of all deposits and borrowings is considered. By this, the data in this part refer to the balance sheets items 219 and 229, but also by convention balance sheet item 269. The table must be delivered for deposits in euro and for deposits in other currencies, converted into euro.

B. Line Item instructions

Deposits by maturity are broken down in current accounts, saving accounts, time deposits and other borrowings. Current account includes the amount of total deposits from all sectors that are immediately receivable without any penalty or related. Saving deposits represent money deposited at a bank for non-immediate use and bank pays interest in a saving account. In majority of cases, saving deposits can be withdrawn at any time with the interest calculated up to the date money is withdrawn from saving account. Time deposits are fixed term deposits that cannot be withdrawn before the agreed period of time between

the customer and bank. It includes term deposits, and non-negotiable certificate of deposits. Includes the amount of all borrowings (from banks and non-banks) excluding current, saving, and time deposits.

2.6. Debt issued by bank (*Schedule BS/DS*)

A. General Instructions

This schedule represents debt issued by bank and classified by counterpart according the institutional sector it belong to (domestic sector, foreign sector divided on banks and non-banks and other) and by maturity. The schedule BS/DS includes tables for reporting of debt securities issued by the respective bank in euro and non euro but converted into euro. The data which must be reported in these subparts part refer (should match) to nominal value of the balance sheets items 239.

B. Line Item instructions

The debt securities are also broken down by main types of securities (i) Negotiable CDs, (ii) Notes, and (iii) Bonds. Negotiable CDs are securities issued by a bank and which in contrast to a time deposit, are negotiable during the lifetime of certificate. Notes are a type of financial instrument very similar to certificate of deposit but are in principle not negotiable. Bonds are long term financial instruments (3 to 5 years), issued by the bank. They are in principle negotiable. They are comparable to the negotiable CDs except for their initial maturity. They bear a fixed or variable interest rate and can be subordinated (in which case they will bear an interest rate higher than the one on non-subordinated bonds, because of the higher risk).

2. VALIDATION RULES

Validation Rules are an instrument of quantity and quality control of the data. There are rules which validate the consistency of a single schedule (intra schedule rules) but also between the different schedules (inter schedule rules), whether within the same reference period or between different reference periods.

Validation rules can take different forms: *algebraic*, *logical* and *conditional*. In a first stage the validation rules will concentrate on algebraic rules. This means that they will only be accepted if they fulfill an algebraic formula. A simple example is that elements of a total must add up to that total. Detailed validation rules included in the Reporting Instructions, are presented in the Appendix 1.

3. REPORTING FORMS

The Statistical Bank Report consists of a cover page and master schedules, of which BS/LBM and BS/DBM are broken down in function of the currency of the loans respectively the deposits bringing the total number of schedules to eight, such as:

- **Cover page;**
- **Balance Sheet (BS):** Euro and non-euro converted in euro;
- **Loans by industry (BS/LBI):** Euro and non-euro converted in euro;
- **Securities portfolio composition (BS/ SPC):** Euro and non-euro converted in euro;
- **Loans by maturity (BS/ LBM):** Euro and non-euro converted into euro;
- **Deposits by maturity (BS/ DBM):** Euro and non-euro converted into euro;
- **Debt securities (BS/ DS):** Euro and non-euro converted into euro;

The cover page must be filled and signed by authorized person(s). The first electronic submission for a given reference month must contain all schedules. Each schedule in SBR is identified by a set of information:

- The name of the reporting bank ('Bank Name');
- The 'Currency code' explaining the currency composition of the data reported in the schedule:
 - Only euro (code 1);
 - Only currencies other than euro, but converted into euro for the reporting (code 3);

- Euro combined with currencies other than euro, but converted into euro for the reporting (code 5);
- The code of the 'Reference month' of the data in the report (YY/MM);
- The 'Date of Report' represents the date the report has been sent (YY/MM/DD).



STATISTICAL BANK REPORT

(Version 2.0)

Bank name

The last day of the reporting period and the report number

Note: The Statistical Bank Report must be signed by the officer of the bank responsible for preparing it and at least one member of the institution's management board.

To be fulfilled by commercial bank:

As an authorized officer or management board member of the bank, I hereby declare that this Statistical Bank Report has been prepared in accordance with the Reporting Instructions issued by the Central Bank of the Republic of Kosovo and is complete and true to the best of my knowledge and belief.

Signature of responsible officer

Signature of Management Board Member

Date

Date

To be fulfilled by CBK:

Signature of Statistician

Signature of the Director of Statistics

Date

Date

Central Bank of the Republic of Kosovo		Bank Name:		Currency Code:		Reference Month:		Date of Report:		PAGE					
		BS - Balance Sheet		5						2					
		Total [1]=[2]+[3]		Euro [2]=[4]+[5]		Other Currencies [3]=[6]+[7]		Euro Domestic [4] Abroad [5]		Other Currencies Domestic [6] Abroad [7]					
219.	Balances from other banks	145	0	245	0	345	0	445	0	545	0	645	0	745	0
211.	Current accounts	146	0	246	0	346	0	446	0	546	0	646	0	746	0
213.	Saving accounts	147	0	247	0	347	0	447	0	547	0	647	0	747	0
215.	Time deposits	148	0	248	0	348	0	448	0	548	0	648	0	748	0
229.	Other borrowings	149	0	249	0	349	0	449	0	549	0	649	0	749	0
221.	Debits to clients	150	0	250	0	350	0	450	0	550	0	650	0	750	0
	Deposits	151	0	251	0	351	0	451	0	551	0	651	0	751	0
	Government	152	0	252	0	352	0	452	0	552	0	652	0	752	0
	Financial sector	153	0	253	0	353	0	453	0	553	0	653	0	753	0
	Non financial sector	154	0	254	0	354	0	454	0	554	0	654	0	754	0
	Households	155	0	255	0	355	0	455	0	555	0	655	0	755	0
	NPISH	156	0	256	0	356	0	456	0	556	0	656	0	756	0
223.	Other borrowings	157	0	257	0	357	0	457	0	557	0	657	0	757	0
239.	Debits issued	158	0	258	0	358	0	458	0	558	0	658	0	758	0
	Negotiable CD	159	0	259	0	359	0	459	0	559	0	659	0	759	0
	Notes	160	0	260	0	360	0	460	0	560	0	660	0	760	0
	Bonds	161	0	261	0	361	0	461	0	561	0	661	0	761	0
249.	Write-downs, provisions	162	0	262	0	362	0	462	0	562	0	662	0	762	0
259.	Other liabilities	163	0	263	0	363	0	463	0	563	0	663	0	763	0
269.	Subordinated debt	164	0	264	0	364	0	464	0	564	0	664	0	764	0
279.	Bank's liabilities on acceptances outstanding	165	0	265	0	365	0	465	0	565	0	665	0	765	0
289.	Own resources	166	0	266	0	366	0	466	0	566	0	666	0	766	0
281.	Share capital	167	0	267	0	367	0	467	0	567	0	667	0	767	0
283.	Contingency reserve	168	0	268	0	368	0	468	0	568	0	668	0	768	0
284.	General and other reserves	169	0	269	0	369	0	469	0	569	0	669	0	769	0
285.	Profit/loss of the year	170	0	270	0	370	0	470	0	570	0	670	0	770	0
286.	Retained profit/loss	171	0	271	0	371	0	471	0	571	0	671	0	771	0
	Total Liabilities	172	0	272	0	372	0	472	0	572	0	672	0	772	0
Memo															
287.	Physical cash export	173	0	273	0	373	0								
288.	Physical cash import	174	0	274	0	374	0								

Central Bank of the Republic of Kosovo		1		P		PAGE P		3				
		Bank Name:	Currency Code:	Reference Month:	Date of Report:	Over 1 month and up to 3 months (>1 m ≤ 3 m)	Over 3 months and up to 6 months (>3 m ≤ 6 m)	Over 6 months and up to 1 year (>6 m ≤ 1 y)	Over 1 year and up to 2 years (>1 y ≤ 2 y)	Over 2 years and up to 5 years (>2 y ≤ 5 y)	Over 5 years and up to 10 years (>5 y ≤ 10 y)	Over 10 years (>10 y)
NACE Classification	Schedule: BS/LBI - Nonfinancial Corporations Loans by economic activities, excluding Households and NPISH (in 000 euro)	101	201	301	401	501	601	701	801			
A	Agriculture	0	0	0	0	0	0	0	0	0	0	0
B	Industry, manufacture, energy and construction	102	202	302	402	502	602	702	802	0	0	0
	Mining and quarrying	103	203	303	403	503	603	703	803			
	Manufacturing	104	204	304	404	504	604	704	804			
	Energy, gas and oils sectors	105	205	305	405	505	605	705	805			
	Water industry and related activities	106	206	306	406	506	606	706	806			
	Construction	107	207	307	407	507	607	707	807			
F	Services	108	208	308	408	508	608	708	808	0	0	0
G	Trade	109	209	309	409	509	609	709	809			
F	Transport and storage	110	210	310	410	510	610	710	810			
I	Accommodation, hotels and restaurant activities	111	211	311	411	511	611	711	811			
J	Information and communication	112	212	312	412	512	612	712	812			
K	Financial and insurance services	113	213	313	413	513	613	713	813			
K	Rent and real estate services	114	214	314	414	514	614	714	814			
M	Professional, science and technical services	115	215	315	415	515	615	715	815			
N, O, P, Q, R	Public, social and administrative activities	116	216	316	416	516	616	716	816			
S	Other services	117	217	317	417	517	617	717	817			
Total		118	218	318	418	518	618	718	818	0	0	0

Central Bank of the Republic of Kosovo Schedule: BS/SPC - Securities Portfolio Composition (in 10,000€)		PAGE P 4		PAGE P 5																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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		Central		Local			Central Bank		Other			ODC		Commercial Banks			CHI		Insurance Companies			Person-Fin		Auxiliaries			Social Owned			Public Owned			Private Owned			Households			NPSH			ODC			Non-ODC																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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1222	1223	1224	1225	1226	1227	1228	1229	1230	1231	1232	1233	1234	1235	1236	1237	1238	1239	1240	1241	1242	1243	1244	1245	1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260	1261	1262	1263	1264	1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1290	1291	1292	1293	1294	1295	1296	1297	1298	1299	1300	1301	1302	1303	1304	1305	1306	1307	1308	1309	1310	1311	1312	1313	1314	1315	1316	1317	1318	1319	1320	1321	1322	1323	1324	1325	1326	1327	1328	1329	1330	1331	1332	1333	1334	1335	1336	1337	1338	1339	1340	1341	1342	1343	1344	1345	1346	1347	1348	1349	1350	1351	1352	1353	1354	1355	1356	1357	1358	1359	1360	1361	1362	1363	1364	1365	1366	1367	1368	1369	1370	1371	1372	1373	1374	1375	1376	1377	1378	1379	1380	1381	1382	1383	1384	1385	1386	1387	1388	1389	1390	1391	1392	1393	1394	1395	1396	1397	1398	1399	1400	1401	1402	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1415	1416	1417	1418	1419	1420	1421	1422	1423	1424	1425	1426	1427	1428	1429

ORIGINAL MATURITY	DOMESTIC SECTOR																	UNMUNICIPAL
	GOVERNMENT					FINANCIAL CORPORATIONS					NONFINANCIAL CORPORATIONS					FOREIGN SECTOR		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166		
167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183		
184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200		
201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217		
218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234		
235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251		
252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268		
269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285		
286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302		
303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319		
320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336		
337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353		
354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370		
371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387		
388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404		
405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421		
422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438		
439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455		
456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472		
473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489		
490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506		
507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523		
524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540		
541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557		
558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574		
575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591		
592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608		
609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625		
626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642		
643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659		
660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676		
677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693		
694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710		
711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727		
728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744		
745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761		
762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778		
779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795		
796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812		
813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829		
830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846		
847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863		
864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880		
881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897		
898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914		
915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931		
932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948		
949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965		
966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982		
983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999		
1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016		
1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033		
1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050		
1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067		
1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084		
1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101		
1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118		
1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135		
1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152		
1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169		
1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186		
1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203		
1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220		
1221	1222	1223	1224	1225	1226	1227	1228	1229	1230	1231	1232	1233	1234	1235	1236	1237		
1238	1239	1240	1241	1242	1243	1244	1245	1246	1247	1248	1249	1250	1251	1252	1253	1254		
1255	1256	1257	1258	1259	1260	1261	1262	1263	1264	1265	1266	1267	1268	1269	1270	1271		
1272	1273	1274	1275	1276	1277	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288		
1289	1290	1291	1292	1293	1294	1295	1296	1297	1298	1299	1300	1301	1302	1303	1304	1305		
1306	1307	1308	1309	1310	1311	1312	1313	1314	1315	1316	1317	1318	1319	1320	1321	1322		
1323	1324	1325	1326	1327	1328	1329	1330	1331	1332	1333	1334	1335	1336	1337	1338	1339		
1340	1341	1342	1343	1344	1345	1346	1347	1348	1349	1350	1351	1352	1353	1354	1355	1356		
1357	1358	1359	1360	1361	1362	1363	1364	1365	1366	1367	1368	1369	1370	1371	1372	1373		
1374	1375	1376	1377	1378	1379	1380	1381	1382	1383	1384	1385	1386	1387	1388	1389	1390		
1391	1392	1393	1394	1395	1396	1397	1398	1399	1400	1401	1402	1403	1404	1405	1406	1407		
1408	1409	1410	1411	1412	1413	1414	1415	1416	1417	1418	1419	1420	1421	1422	1423	1424		
1425	1426	1427	1428	1429	1430	1431	1432	1433	1434	1435	1436	1437	1438	1439	1440	1441		
1442	1443	1444	1445	1446	1447	1448	1449	1450	1451	1452	1453	1454	1455	1456	1457	1458		
1459	1460	1461	1462	1463	1464	1465	1466	1467	1468	1469	1470	1471	1472	1473	1474	1475		
1476	1477	1478	1479	1480	1481	1482	1483	1484	14									

DOMESTIC SECTOR	NON-FINANCIAL CORPORATIONS										FINANCIAL CORPORATIONS			GOVERNMENT			UNMK/VELJEX	
	Entreprises:					Avalanches:					Insurance Companies			Central Bank				Foreign Sector
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
101	201	301	401	501	601	701	801	901	1001	1101	1201	1301	1401	1501	1601	1701	1801	
102	202	302	402	502	602	702	802	902	1002	1102	1202	1302	1402	1502	1602	1702	1802	
103	203	303	403	503	603	703	803	903	1003	1103	1203	1303	1403	1503	1603	1703	1803	
104	204	304	404	504	604	704	804	904	1004	1104	1204	1304	1404	1504	1604	1704	1804	
105	205	305	405	505	605	705	805	905	1005	1105	1205	1305	1405	1505	1605	1705	1805	
106	206	306	406	506	606	706	806	906	1006	1106	1206	1306	1406	1506	1606	1706	1806	
107	207	307	407	507	607	707	807	907	1007	1107	1207	1307	1407	1507	1607	1707	1807	
108	208	308	408	508	608	708	808	908	1008	1108	1208	1308	1408	1508	1608	1708	1808	
109	209	309	409	509	609	709	809	909	1009	1109	1209	1309	1409	1509	1609	1709	1809	
110	210	310	410	510	610	710	810	910	1010	1110	1210	1310	1410	1510	1610	1710	1810	
111	211	311	411	511	611	711	811	911	1011	1111	1211	1311	1411	1511	1611	1711	1811	
112	212	312	412	512	612	712	812	912	1012	1112	1212	1312	1412	1512	1612	1712	1812	
113	213	313	413	513	613	713	813	913	1013	1113	1213	1313	1413	1513	1613	1713	1813	
114	214	314	414	514	614	714	814	914	1014	1114	1214	1314	1414	1514	1614	1714	1814	
115	215	315	415	515	615	715	815	915	1015	1115	1215	1315	1415	1515	1615	1715	1815	
116	216	316	416	516	616	716	816	916	1016	1116	1216	1316	1416	1516	1616	1716	1816	
117	217	317	417	517	617	717	817	917	1017	1117	1217	1317	1417	1517	1617	1717	1817	
118	218	318	418	518	618	718	818	918	1018	1118	1218	1318	1418	1518	1618	1718	1818	
119	219	319	419	519	619	719	819	919	1019	1119	1219	1319	1419	1519	1619	1719	1819	
120	220	320	420	520	620	720	820	920	1020	1120	1220	1320	1420	1520	1620	1720	1820	
121	221	321	421	521	621	721	821	921	1021	1121	1221	1321	1421	1521	1621	1721	1821	
122	222	322	422	522	622	722	822	922	1022	1122	1222	1322	1422	1522	1622	1722	1822	
123	223	323	423	523	623	723	823	923	1023	1123	1223	1323	1423	1523	1623	1723	1823	
124	224	324	424	524	624	724	824	924	1024	1124	1224	1324	1424	1524	1624	1724	1824	
125	225	325	425	525	625	725	825	925	1025	1125	1225	1325	1425	1525	1625	1725	1825	
126	226	326	426	526	626	726	826	926	1026	1126	1226	1326	1426	1526	1626	1726	1826	
127	227	327	427	527	627	727	827	927	1027	1127	1227	1327	1427	1527	1627	1727	1827	
128	228	328	428	528	628	728	828	928	1028	1128	1228	1328	1428	1528	1628	1728	1828	
129	229	329	429	529	629	729	829	929	1029	1129	1229	1329	1429	1529	1629	1729	1829	
130	230	330	430	530	630	730	830	930	1030	1130	1230	1330	1430	1530	1630	1730	1830	
131	231	331	431	531	631	731	831	931	1031	1131	1231	1331	1431	1531	1631	1731	1831	
132	232	332	432	532	632	732	832	932	1032	1132	1232	1332	1432	1532	1632	1732	1832	
133	233	333	433	533	633	733	833	933	1033	1133	1233	1333	1433	1533	1633	1733	1833	
134	234	334	434	534	634	734	834	934	1034	1134	1234	1334	1434	1534	1634	1734	1834	
135	235	335	435	535	635	735	835	935	1035	1135	1235	1335	1435	1535	1635	1735	1835	
136	236	336	436	536	636	736	836	936	1036	1136	1236	1336	1436	1536	1636	1736	1836	
137	237	337	437	537	637	737	837	937	1037	1137	1237	1337	1437	1537	1637	1737	1837	
138	238	338	438	538	638	738	838	938	1038	1138	1238	1338	1438	1538	1638	1738	1838	
139	239	339	439	539	639	739	839	939	1039	1139	1239	1339	1439	1539	1639	1739	1839	
140	240	340	440	540	640	740	840	940	1040	1140	1240	1340	1440	1540	1640	1740	1840	
141	241	341	441	541	641	741	841	941	1041	1141	1241	1341	1441	1541	1641	1741	1841	
142	242	342	442	542	642	742	842	942	1042	1142	1242	1342	1442	1542	1642	1742	1842	
143	243	343	443	543	643	743	843	943	1043	1143	1243	1343	1443	1543	1643	1743	1843	
144	244	344	444	544	644	744	844	944	1044	1144	1244	1344	1444	1544	1644	1744	1844	
145	245	345	445	545	645	745	845	945	1045	1145	1245	1345	1445	1545	1645	1745	1845	
146	246	346	446	546	646	746	846	946	1046	1146	1246	1346	1446	1546	1646	1746	1846	
147	247	347	447	547	647	747	847	947	1047	1147	1247	1347	1447	1547	1647	1747	1847	
148	248	348	448	548	648	748	848	948	1048	1148	1248	1348	1448	1548	1648	1748	1848	
149	249	349	449	549	649	749	849	949	1049	1149	1249	1349	1449	1549	1649	1749	1849	
150	250	350	450	550	650	750	850	950	1050	1150	1250	1350	1450	1550	1650	1750	1850	
151	251	351	451	551	651	751	851	951	1051	1151	1251	1351	1451	1551	1651	1751	1851	
152	252	352	452	552	652	752	852	952	1052	1152	1252	1352	1452	1552	1652	1752	1852	
153	253	353	453	553	653	753	853	953	1053	1153	1253	1353	1453	1553	1653	1753	1853	
154	254	354	454	554	654	754	854	954	1054	1154	1254	1354	1454	1554	1654	1754	1854	
155	255	355	455	555	655	755	855	955	1055	1155	1255	1355	1455	1555	1655	1755	1855	
156	256	356	456	556	656	756	856	956	1056	1156	1256	1356	1456	1556	1656	1756	1856	
157	257	357	457	557	657	757	857	957	1057	1157	1257	1357	1457	1557	1657	1757	1857	
158	258	358	458	558	658	758	858	958	1058	1158	1258	1358	1458	1558	1658	1758	1858	
159	259	359	459	559	659	759	859	959	1059	1159	1259	1359	1459	1559	1659	1759	1859	
160	260	360	460	560	660	760	860	960	1060	1160	1260	1360	1460	1560	1660	1760	1860	
161	261	361	461	561	661	761	861	961	1061	1161	1261	1361	1461	1561	1661	1761	1861	
162	262	362	462	562	662	762	862	962	1062	1162	1262	1362	1462	1562	1662	1762	1862	
163	263	363	463	563	663	763	863	963	1063	1163	1263	1363	1463	1563	1663	1763	1863	
164	264	364	464	564	664	764	864	964	1064	1164	1264	1364	1464	1564	1664	1764	1864	
165	265	365	465	565	665	765	865	965	1065	1165	1265	1365	1465	1565	1665	1765	1865	
166	266	366	466	566	666	766	866	966	1066	1166	1266	1366	1466	1566	1666	1766	1866	
167	267	367	467	567	667	767	867	967	1067	1167	1267	1367	1467	1567	1667	1767	1867	
168	268	368	468	568	668	768	868	968	1068	1168	1268	1368	1468	1568	1668	1768	1868	
169	269	369	469	569	669	769	869	969	1069	1169	1269	1369	1469	1569	1669	1769	1869	
170	270	370	470	570	670	770	870	970	1070	1170	1270	1370	1470	1570	1670	1770	1870	
171	271	371	471	571	671	771	871	971	1071	1171	1271	1371	1471	1571	1671	1771	1871	
172	272	372	472	572	672	772	872	972	1072	1172	1272	1372	1472	1572	1672	1772	1872	
173	273	373	473	573	673	773	873	973	1073	1173	1273	1373	1473	1573	1673	1773	1873	
174	274	374	474	574	674	774	874	974	1074	1174	1274	1374	1474	1574	1674	1774	1874	
175	275	375	475	575	675	775	875	975										

Bank Name: 1
 Currency Code: 1
 Reference Month: 1
 Date of Report:

Bank Name: 1
 Currency Code: 1
 Reference Month: 1
 Date of Report:

	DOMESTIC SECTOR																	FOREIGN SECTOR			
	GOVERNMENT			FINANCIAL CORPORATIONS				NON-FINANCIAL CORPORATIONS				HOUSEHOLDS			UNMIK/KEULEX						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
	Central	Local	Central Bank	Commercial Banks	ODC	Other	CFI	Insurance Companies	Pension Funds	Auxiliaries	Social Owned	Public Owned	Enterprises	Private Owned	Households	NPISH	ODC	Non-ODC			
ORIGINAL MATURITY																					
Current accounts	101	201	301	401	501	601	701	801	901	1001	1101	1201	1301	1401	1501	1601	1701				
Saving accounts	102	202	302	402	502	602	702	802	902	1002	1102	1202	1302	1402	1502	1602	1702				
Time deposits	103	203	303	403	503	603	703	803	903	1003	1103	1203	1303	1403	1503	1603	1703				
up to 1 month (≤ 1 m)	104	204	304	404	504	604	704	804	904	1004	1104	1204	1304	1404	1504	1604	1704				
over 1 month and up to 3 months (> 1 m ≤ 3 m)	105	205	305	405	505	605	705	805	905	1005	1105	1205	1305	1405	1505	1605	1705				
over 3 months and up to 6 months (> 3 m ≤ 6 m)	106	206	306	406	506	606	706	806	906	1006	1106	1206	1306	1406	1506	1606	1706				
over 6 months and up to 1 years (> 6 m ≤ 1 y)	107	207	307	407	507	607	707	807	907	1007	1107	1207	1307	1407	1507	1607	1707				
over 1 year and up to 2 years (> 1 y ≤ 2 y)	108	208	308	408	508	608	708	808	908	1008	1108	1208	1308	1408	1508	1608	1708				
over 2 years (> 2 y)	109	209	309	409	509	609	709	809	909	1009	1109	1209	1309	1409	1509	1609	1709				
Other borrowings	110	210	310	410	510	610	710	810	910	1010	1110	1210	1310	1410	1510	1610	1710				
up to 1 month (≤ 1 m)	111	211	311	411	511	611	711	811	911	1011	1111	1211	1311	1411	1511	1611	1711				
over 1 month and up to 3 months (> 1 m ≤ 3 m)	112	212	312	412	512	612	712	812	912	1012	1112	1212	1312	1412	1512	1612	1712				
over 3 months and up to 6 months (> 3 m ≤ 6 m)	113	213	313	413	513	613	713	813	913	1013	1113	1213	1313	1413	1513	1613	1713				
over 6 months and up to 1 years (> 6 m ≤ 1 y)	114	214	314	414	514	614	714	814	914	1014	1114	1214	1314	1414	1514	1614	1714				
over 1 year and up to 2 years (> 1 y ≤ 2 y)	115	215	315	415	515	615	715	815	915	1015	1115	1215	1315	1415	1515	1615	1715				
over 2 years (> 2 y)	116	216	316	416	516	616	716	816	916	1016	1116	1216	1316	1416	1516	1616	1716				
RESIDUAL MATURITY																					
All deposits and borrowings	117	217	317	417	517	617	717	817	917	1017	1117	1217	1317	1417	1517	1617	1717				
up to 1 month (≤ 1 m)	118	218	318	418	518	618	718	818	918	1018	1118	1218	1318	1418	1518	1618	1718				
over 1 month and up to 3 months (> 1 m ≤ 3 m)	119	219	319	419	519	619	719	819	919	1019	1119	1219	1319	1419	1519	1619	1719				
over 3 months and up to 6 months (> 3 m ≤ 6 m)	120	220	320	420	520	620	720	820	920	1020	1120	1220	1320	1420	1520	1620	1720				
over 6 months and up to 1 years (> 6 m ≤ 1 y)	121	221	321	421	521	621	721	821	921	1021	1121	1221	1321	1421	1521	1621	1721				
over 1 year and up to 2 years (> 1 y ≤ 2 y)	122	222	322	422	522	622	722	822	922	1022	1122	1222	1322	1422	1522	1622	1722				
over 2 years (> 2 y)	123	223	323	423	523	623	723	823	923	1023	1123	1223	1323	1423	1523	1623	1723				
Total	124	224	324	424	524	624	724	824	924	1024	1124	1224	1324	1424	1524	1624	1724				

		DOMESTIC SECTOR										NONFINANCIAL CORPORATIONS					FINANCIAL CORPORATIONS			GOVERNMENT			FOREIGN SECTOR		UNMIK/KEULEX				
		Central Bank		Commercial Banks		Other		OCI		Insurance Companies		Pension Funds		Auxiliaries		Social Owned		Public Owned		Private Owned		Households		NPISH		Non-ODC			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
ORIGINAL MATURITY																													
Current accounts		101	201	301	401	501	601	701	801	901	1001	1101	1201	1301	1401	1501	1601	1701	1801	1901	2001	2101	2201	2301	2401	2501	2601	2701	2801
Savings accounts		102	202	302	402	502	602	702	802	902	1002	1102	1202	1302	1402	1502	1602	1702	1802	1902	2002	2102	2202	2302	2402	2502	2602	2702	2802
Time deposits		103	203	303	403	503	603	703	803	903	1003	1103	1203	1303	1403	1503	1603	1703	1803	1903	2003	2103	2203	2303	2403	2503	2603	2703	2803
up to 1 month (≤ 1 m)		104	204	304	404	504	604	704	804	904	1004	1104	1204	1304	1404	1504	1604	1704	1804	1904	2004	2104	2204	2304	2404	2504	2604	2704	2804
over 1 month and up to 3 months (2 m ≤ 3 m)		105	205	305	405	505	605	705	805	905	1005	1105	1205	1305	1405	1505	1605	1705	1805	1905	2005	2105	2205	2305	2405	2505	2605	2705	2805
over 3 months and up to 6 months (3 m ≤ 6 m)		106	206	306	406	506	606	706	806	906	1006	1106	1206	1306	1406	1506	1606	1706	1806	1906	2006	2106	2206	2306	2406	2506	2606	2706	2806
over 6 months and up to 1 year (6 m ≤ 1 y)		107	207	307	407	507	607	707	807	907	1007	1107	1207	1307	1407	1507	1607	1707	1807	1907	2007	2107	2207	2307	2407	2507	2607	2707	2807
over 1 year and up to 2 years (1 y ≤ 2 y)		108	208	308	408	508	608	708	808	908	1008	1108	1208	1308	1408	1508	1608	1708	1808	1908	2008	2108	2208	2308	2408	2508	2608	2708	2808
over 2 years (≥ 2 y)		109	209	309	409	509	609	709	809	909	1009	1109	1209	1309	1409	1509	1609	1709	1809	1909	2009	2109	2209	2309	2409	2509	2609	2709	2809
Other borrowings		110	210	310	410	510	610	710	810	910	1010	1110	1210	1310	1410	1510	1610	1710	1810	1910	2010	2110	2210	2310	2410	2510	2610	2710	2810
up to 1 month (≤ 1 m)		111	211	311	411	511	611	711	811	911	1011	1111	1211	1311	1411	1511	1611	1711	1811	1911	2011	2111	2211	2311	2411	2511	2611	2711	2811
over 1 month and up to 3 months (1 m ≤ 3 m)		112	212	312	412	512	612	712	812	912	1012	1112	1212	1312	1412	1512	1612	1712	1812	1912	2012	2112	2212	2312	2412	2512	2612	2712	2812
over 3 months and up to 6 months (3 m ≤ 6 m)		113	213	313	413	513	613	713	813	913	1013	1113	1213	1313	1413	1513	1613	1713	1813	1913	2013	2113	2213	2313	2413	2513	2613	2713	2813
over 6 months and up to 1 year (6 m ≤ 1 y)		114	214	314	414	514	614	714	814	914	1014	1114	1214	1314	1414	1514	1614	1714	1814	1914	2014	2114	2214	2314	2414	2514	2614	2714	2814
over 1 year and up to 2 years (1 y ≤ 2 y)		115	215	315	415	515	615	715	815	915	1015	1115	1215	1315	1415	1515	1615	1715	1815	1915	2015	2115	2215	2315	2415	2515	2615	2715	2815
over 2 years (≥ 2 y)		116	216	316	416	516	616	716	816	916	1016	1116	1216	1316	1416	1516	1616	1716	1816	1916	2016	2116	2216	2316	2416	2516	2616	2716	2816
RESIDUAL MATURITY																													
All deposits and borrowings		117	217	317	417	517	617	717	817	917	1017	1117	1217	1317	1417	1517	1617	1717	1817	1917	2017	2117	2217	2317	2417	2517	2617	2717	2817
up to 1 month (≤ 1 m)		118	218	318	418	518	618	718	818	918	1018	1118	1218	1318	1418	1518	1618	1718	1818	1918	2018	2118	2218	2318	2418	2518	2618	2718	2818
over 1 month and up to 3 months (1 m ≤ 3 m)		119	219	319	419	519	619	719	819	919	1019	1119	1219	1319	1419	1519	1619	1719	1819	1919	2019	2119	2219	2319	2419	2519	2619	2719	2819
over 3 months and up to 6 months (3 m ≤ 6 m)		120	220	320	420	520	620	720	820	920	1020	1120	1220	1320	1420	1520	1620	1720	1820	1920	2020	2120	2220	2320	2420	2520	2620	2720	2820
over 6 months and up to 1 year (6 m ≤ 1 y)		121	221	321	421	521	621	721	821	921	1021	1121	1221	1321	1421	1521	1621	1721	1821	1921	2021	2121	2221	2321	2421	2521	2621	2721	2821
over 1 year and up to 2 years (1 y ≤ 2 y)		122	222	322	422	522	622	722	822	922	1022	1122	1222	1322	1422	1522	1622	1722	1822	1922	2022	2122	2222	2322	2422	2522	2622	2722	2822
over 2 years (≥ 2 y)		123	223	323	423	523	623	723	823	923	1023	1123	1223	1323	1423	1523	1623	1723	1823	1923	2023	2123	2223	2323	2423	2523	2623	2723	2823
Total		124	224	324	424	524	624	724	824	924	1024	1124	1224	1324	1424	1524	1624	1724	1824	1924	2024	2124	2224	2324	2424	2524	2624	2724	2824

DOMESTIC SECURITY		FINANCIAL CORPORATIONS										NON-FINANCIAL CORPORATIONS				HOUSEHOLDS			FOREIGN SECTOR		
		Central	Local	Bank	Commercial Banks	ODC	Other	CFI	Insurance Companies	Pension Funds	Awards	Social Owned	Public Owned	Private Owned	Households	NFSI	ODC	Non-ODC	UMMK/EULEK		
<p>Central Bank of the Republic of Kosovo Bank Name: 183 Currency Code: 183 Reference Month: 183 Date of Report:</p>																					
<p>GOVERNMENT</p>																					
101	201	301	401	501	601	701	801	901	1001	1101	1201	1301	1401	1501	1601	1701	1801	1901	2001		
102	202	302	402	502	602	702	802	902	1002	1102	1202	1302	1402	1502	1602	1702	1802	1902	2002		
103	203	303	403	503	603	703	803	903	1003	1103	1203	1303	1403	1503	1603	1703	1803	1903	2003		
104	204	304	404	504	604	704	804	904	1004	1104	1204	1304	1404	1504	1604	1704	1804	1904	2004		
105	205	305	405	505	605	705	805	905	1005	1105	1205	1305	1405	1505	1605	1705	1805	1905	2005		
106	206	306	406	506	606	706	806	906	1006	1106	1206	1306	1406	1506	1606	1706	1806	1906	2006		
107	207	307	407	507	607	707	807	907	1007	1107	1207	1307	1407	1507	1607	1707	1807	1907	2007		
108	208	308	408	508	608	708	808	908	1008	1108	1208	1308	1408	1508	1608	1708	1808	1908	2008		
109	209	309	409	509	609	709	809	909	1009	1109	1209	1309	1409	1509	1609	1709	1809	1909	2009		
110	210	310	410	510	610	710	810	910	1010	1110	1210	1310	1410	1510	1610	1710	1810	1910	2010		
111	211	311	411	511	611	711	811	911	1011	1111	1211	1311	1411	1511	1611	1711	1811	1911	2011		
112	212	312	412	512	612	712	812	912	1012	1112	1212	1312	1412	1512	1612	1712	1812	1912	2012		
113	213	313	413	513	613	713	813	913	1013	1113	1213	1313	1413	1513	1613	1713	1813	1913	2013		
114	214	314	414	514	614	714	814	914	1014	1114	1214	1314	1414	1514	1614	1714	1814	1914	2014		
115	215	315	415	515	615	715	815	915	1015	1115	1215	1315	1415	1515	1615	1715	1815	1915	2015		
116	216	316	416	516	616	716	816	916	1016	1116	1216	1316	1416	1516	1616	1716	1816	1916	2016		
117	217	317	417	517	617	717	817	917	1017	1117	1217	1317	1417	1517	1617	1717	1817	1917	2017		
118	218	318	418	518	618	718	818	918	1018	1118	1218	1318	1418	1518	1618	1718	1818	1918	2018		
119	219	319	419	519	619	719	819	919	1019	1119	1219	1319	1419	1519	1619	1719	1819	1919	2019		
Total																					
<p>HOLDERSHIP, (Issued in Non-EUR Currency)</p>																					
120	220	320	420	520	620	720	820	920	1020	1120	1220	1320	1420	1520	1620	1720	1820	1920	2020		
121	221	321	421	521	621	721	821	921	1021	1121	1221	1321	1421	1521	1621	1721	1821	1921	2021		
122	222	322	422	522	622	722	822	922	1022	1122	1222	1322	1422	1522	1622	1722	1822	1922	2022		
123	223	323	423	523	623	723	823	923	1023	1123	1223	1323	1423	1523	1623	1723	1823	1923	2023		
124	224	324	424	524	624	724	824	924	1024	1124	1224	1324	1424	1524	1624	1724	1824	1924	2024		
125	225	325	425	525	625	725	825	925	1025	1125	1225	1325	1425	1525	1625	1725	1825	1925	2025		
126	226	326	426	526	626	726	826	926	1026	1126	1226	1326	1426	1526	1626	1726	1826	1926	2026		
127	227	327	427	527	627	727	827	927	1027	1127	1227	1327	1427	1527	1627	1727	1827	1927	2027		
128	228	328	428	528	628	728	828	928	1028	1128	1228	1328	1428	1528	1628	1728	1828	1928	2028		
129	229	329	429	529	629	729	829	929	1029	1129	1229	1329	1429	1529	1629	1729	1829	1929	2029		
130	230	330	430	530	630	730	830	930	1030	1130	1230	1330	1430	1530	1630	1730	1830	1930	2030		
131	231	331	431	531	631	731	831	931	1031	1131	1231	1331	1431	1531	1631	1731	1831	1931	2031		
132	232	332	432	532	632	732	832	932	1032	1132	1232	1332	1432	1532	1632	1732	1832	1932	2032		
133	233	333	433	533	633	733	833	933	1033	1133	1233	1333	1433	1533	1633	1733	1833	1933	2033		
134	234	334	434	534	634	734	834	934	1034	1134	1234	1334	1434	1534	1634	1734	1834	1934	2034		
135	235	335	435	535	635	735	835	935	1035	1135	1235	1335	1435	1535	1635	1735	1835	1935	2035		
136	236	336	436	536	636	736	836	936	1036	1136	1236	1336	1436	1536	1636	1736	1836	1936	2036		
137	237	337	437	537	637	737	837	937	1037	1137	1237	1337	1437	1537	1637	1737	1837	1937	2037		
138	238	338	438	538	638	738	838	938	1038	1138	1238	1338	1438	1538	1638	1738	1838	1938	2038		
Total																					

Appendix 1: Validation Rules

No.	Code	Description
1	1001	DS 520= sum(521:525)
2	1002	DS 532= sum(533:537)
3	1003	DS 538= 520+526+532
4	1004	DS 601= sum(602:606)
5	1005	DS 607= sum(608:612)
6	1006	DS 613= sum(614:618)
7	1007	DS 619= 601+607+613
8	1008	DS 620= sum(621:625)
9	1009	DS 626= sum(627:631)
10	1010	DS 627= sum(628:631)
11	1011	DS 638= 620+626+632
12	1012	DS 701= sum(702:706)
13	1013	DS 707= sum(708:712)
14	1014	DS 713= sum(714:718)
15	1015	DS 719= 701+707+713
16	1016	DS 720= sum(721:725)
17	1017	DS 726= sum(727:731)
18	1018	DS 732= sum(733:737)
19	1019	DS 738= 720+726+732
20	1020	DS 801= sum(802:806)
21	1021	DS 807= sum(808:812)
22	1022	DS 1538=1520+1526+1532
23	1023	DS 1601=sum(1602:1606)
24	1024	DS 1607=sum(1608:1612)
25	1025	DS 1613=sum(1614:1618)
26	1026	DS 1619=1601+1607+1613
27	1027	DS 1620=sum(1621:1625)
28	1028	DS 1626=sum(1627:1631)
29	1029	DS 1632=sum(1633:1637)
30	1030	DS 168=1620+1626+1632
31	1031	DS 1701=sum(1702:1706)
32	1032	DS 1707=sum(1708:1712)
33	1033	DS 1713=sum(1714:1718)
34	1034	DS 1719=1701+1707+1713
35	1035	DS 1720=sum(1721:1725)
36	1036	DS 1726=sum(1727:1731)
37	1037	DS 1732=sum(1733:1737)
38	1038	DS 1738=1720+1726+1732
39	1039	BS vs LBM(1) 507+508+509 =1528
40	1040	BS vs LBM(1) 407+408+409+437 >= 428
41	1041	BS vs DBM(1) 550<=1624+1724
42	1042	BS vs DBM(1) 251<=sum(124:224)+sum(524+1424)+sum(1624:1724)
43	1043	BS vs DBM(3) 750 >= 1624+1724
44	1044	BS vs DS(1&3) 158= sum(119:1719)+sum(138:1738)
45	1045	BS vs DS(1&3) 159= sum(101:1701)+sum(120:1720)
46	1046	BS vs DS(1&3) 160= sum(107:1707)+sum(126:1726)
47	1047	BS vs DS(1&3) 161= sum(113:1713)+sum(132:1732)
48	1048	BS vs DS(1&3) 258= sum(119:1719)
49	1049	BS vs DS(1&3) 259= sum(101:1701)
50	1050	BS vs DS(1&3) 260= sum(107:1707)
51	1051	BS vs DS(1&3) 261= sum(113:1713)

52	1052	BS vs DS(1&3) 358= sum(138:1738)
53	1053	BS vs DS(1&3) 359= sum(120:1720)
54	1054	BS vs DS(1&3) 360= sum(126:1726)
55	1056	BS vs DS(1&3) 261= sum(132:1732)
56	1057	BS vs DS(1&3) 459= sum(101:1401)
57	1058	BS vs DS(1&3) 460= sum(107:1407)
58	1059	BS vs DS(1&3) 461= sum(113:1413)
59	1060	BS vs DS(1&3) 559= sum(1501:1701)
60	1061	BS vs DS(1&3) 560= sum(1507:1707)
61	1062	BS vs DS(1&3) 561= sum(1513:1713)
62	1063	BS vs DS(1&3) 659= sum(120:1420)
63	1064	BS vs DS(1&3) 660= sum(126:1426)
64	1065	BS vs DS(1&3) 661= sum(132:1432)
65	1066	BS vs DS(1&3) 759= sum(1520:1720)
66	1067	BS vs DS(1&3) 760= sum(1526:1726)
67	1068	BS vs DS(1&3) 761= sum(1532:1732)
68	1069	DS 813=sum(814:818)
69	1070	DS 819= 801+807+813
70	1071	DS 820=sum(821:825)
71	1072	DS 826=sum(827:831)
72	1073	DS 832=sum(833:837)
73	1074	DS 838=820+826+832
74	1075	DS 901=sum(902:906)
75	1076	DS 907=sum(908:912)
76	1078	DS 913=sum(914:918)
77	1079	DS 919=901+907+913
78	1080	DS 920=sum(921:925)
79	1081	DS 926=sum(927:931)
80	1082	DS 932=sum(933:937)
81	1083	DS 938=920+926+932
82	1084	DS 1001=sum(1002:1006)
83	1085	DS 1007=sum(1008:1012)
84	1086	DS 1013=sum(1014:1018)
85	1087	DS 1019=1001+1007+1013
86	1088	DS 1020=sum(1021:1025)
87	1089	DS 1026=sum(1027:1031)
88	1090	DS 1032=sum(1033:1037)
89	1091	DS 1038=1020+1026+1032
90	1092	DS 1101=sum(1102:1106)
91	1093	DS 1107=sum(1108:1112)
92	1094	DS 1113=sum(1114:1118)
93	1095	DS 1119=1101+1107+1113
94	1096	DS 1120=sum(1121:1125)
95	1097	DS 1126=sum(1127:1131)
96	1098	DS 1132=sum(1133:1137)
97	1099	DS 1138=1120+1126+1132
98	1100	DS 1201=sum(1202:1206)
99	1101	DS 1207=sum(1208:1212)
100	1102	DS 1213=sum(12142:1218)
101	1103	DS 1219=1201+1207+1213
102	1104	DS 1220=sum(1221:1225)
103	1105	DS 1226=sum(1227:1231)
104	1106	DS 1232=sum(1233:1237)
105	1107	DS 1238=1220+1226+1232
106	1108	DS 1301=sum(1302:1306)

107	1109	DS 1307=sum(1308:1312)
108	1110	DS 1313=sum(1314:1318)
109	1111	DS 1316=1301+1307+1313
110	1112	DS 1320=sum(1321:1325)
111	1113	DS 1326=sum(1327:1331)
112	1114	DS 1332=sum(1333:1337)
113	1115	DS 1338=1320+1326+1333
114	1116	DS 1401=sum(1402:1406)
115	1118	DS 1413=sum(1414:1418)
116	1119	DS 1419=1401+1407+1413
117	1120	DS 1420=sum(1421:1425)
118	1121	DS 1426=sum(1427:1431)
119	1122	DS 1432=sum(1433:1437)
120	1123	DS 1438=1420+1426+1433
121	1124	DS 1501=sum(1502:1506)
122	1125	DS 1507=sum(1508:1512)
123	1126	DS 1513=sum(1514:1518)
124	1127	DS 1516=1501+1507+1513
125	1128	DS 1520=sum(1521:1525)
126	1129	DS 1526=sum(1527:1531)
127	1130	DS 1532=sum(1533:1537)
128	1406	DS 1407=sum(1408:1412)
129	2001	BS 101= BS 201+BS 301
130	2002	BS 102= BS 202+BS 302
131	2003	BS 103= BS 203+BS 303
132	2004	BS 104= BS 204+BS 304
133	2005	BS 105= BS 205+BS 305
134	2006	BS 106= BS 206+BS 306
135	2007	BS 107= BS 207+BS 307
136	2008	BS 108= BS 208+BS 308
137	2009	BS 109= BS 209+BS 309
138	2010	BS 110= BS 210+BS 310
139	2011	BS 111= BS 211+BS 311
140	2012	BS 112= BS 212+BS 312
141	2013	BS 113= BS 213+BS 313
142	2014	BS 114= BS 214+BS 314
143	2015	BS 115= BS 215+BS 315
144	2016	BS 116= BS 216+BS 316
145	2017	BS 117= BS 217+BS 317
146	2018	BS 118= BS 218+BS 318
147	2019	BS 119= BS 219+BS 319
148	2020	BS 120=BS 220+BS 320
149	2021	BS 121=BS 221+BS 321
150	2022	BS 122=BS 222+BS 322
151	2023	BS 123=BS 223+BS 323
152	2024	BS 124=BS 224+BS 324
153	2025	BS 125=BS 225+BS 325
154	2026	BS 126=BS 226+BS 326
155	2027	BS 127=BS 227+BS 327
156	2028	BS 128=BS 228+BS 328
157	2029	BS 129=BS 229+BS 329
158	2030	BS 130=BS 230+BS 330
159	2031	BS 131=BS 231+BS 331
160	2032	BS 132=BS 232+BS 332
161	2034	BS 142 =BS 242 + BS 342

162	2035	BS 242=BS 442 + BS 542
163	2036	BS 342=BS 642 + BS 742
164	2037	BS 143=BS 243 + BS 343
165	2038	BS 243=BS 443 + BS 543
166	2039	BS 343=BS 643 + BS 743
167	2040	BS 144=BS 172
168	2041	BS 144=BS 244 + BS 344
169	2042	BS 244=BS 444 + BS 544
170	2043	BS 344= BS 644 + BS 744
171	2044	BS 145= BS 245 + BS 345
172	2045	BS 146= BS 246 + BS 346
173	2046	BS 147= BS 247 + BS 347
174	2047	BS 148= BS 248 + BS 348
175	2048	BS 149= BS 249 + BS 349
176	2049	BS 150= BS 250 + BS 350
177	2050	BS 151= BS 251 + BS 351
178	2051	BS 152 = BS 252 + BS 352
179	2052	BS 153 = BS 253 + BS 353
180	2053	BS 154 = BS 254 + BS 354
181	2054	BS 155 = BS 255 + BS 355
182	2055	BS 156 = BS 256 + BS 356
183	2056	BS 157 = BS 257 + BS 357
184	2057	BS 158 = BS 258 + BS 358
185	2058	BS 159 = BS 259 + BS 359
186	2059	BS 160 = BS 260 + BS 360
187	2060	BS 161 = BS 261 + BS 361
188	2061	BS 162 = BS 262 + BS 362
189	2062	BS 163 = BS 263 + BS 363
190	2063	BS 164 = BS 264 + BS 364
191	2064	BS 165 = BS 265 + BS 365
192	2065	BS 166 = BS 266 + BS 366
193	2066	BS 167 = BS 267 + BS 367
194	2067	BS 168 = BS 268 + BS 368
195	2068	BS 169 = BS 269 + BS 369
196	2069	BS 170 = BS 270 + BS 370
197	2070	BS 171 = BS 271 + BS 371
198	2071	BS 172 = BS 272 + BS 372
199	2072	BS 201=BS 401+BS 501
200	2073	BS 202=BS 402+BS 502
201	2075	BS 204=BS 404 + BS 504
202	2076	BS 205=BS 405 + BS 505
203	2077	BS 206=BS 406 + BS 506
204	2078	BS 207=BS 407 + BS 507
205	2079	BS 208=BS 408 + BS 508
206	2080	BS 209=BS 409 + BS 509
207	2081	BS 210=BS 410 + BS 510
208	2082	BS 211=BS 411 + BS 511
209	2083	BS 212=BS 412 + BS 512
210	2084	BS 213=BS 413 + BS 513
211	2085	BS 214=BS 414 + BS 514
212	2086	BS 215=BS 415 + BS 515
213	2087	BS 216=BS 416 + BS 516
214	2088	BS 217=BS 417 + BS 517
215	2089	BS 218=BS 418 + BS 518
216	2090	BS 219=BS 419 + BS 519

217	2091	BS 220=BS 420 + BS 520
218	2092	BS 221=BS 421 + BS 521
219	2093	BS 222=BS 422 + BS 522
220	2094	BS 223=BS 423 + BS 523
221	2095	BS 224=BS 424 + BS 524
222	2096	BS 225=BS 425 + BS 525
223	2097	BS 226=BS 426 + BS 526
224	2098	BS 227=BS 427 + BS 527
225	2099	BS 228=BS 428 + BS 528
226	2100	BS 229=BS 429 + BS 529
227	2101	BS 230=BS 430 + BS 530
228	2102	BS 231=BS 431 + BS 531
229	2103	BS 232=BS 432 + BS 532
230	2115	BS 245 = BS 445 + BS 545
231	2116	BS 246 = BS 446 + BS 546
232	2117	BS 247 = BS 447 + BS 547
233	2118	BS 248 = BS 448 + BS 548
234	2119	BS 249 = BS 449 + BS 549
235	2120	BS 251 = BS 451 + BS 551
236	2121	BS 252 = BS 452 + BS 552
237	2122	BS 253 = BS 453 + BS 553
238	2123	BS 254 = BS 454 + BS 554
239	2124	BS 255 = BS 455 + BS 555
240	2125	BS 256 = BS 456 + BS 556
241	2126	BS 257 = BS 457 + BS 557
242	2127	BS 258 = BS 458 + BS 558
243	2128	BS 259 = BS 459 + BS 559
244	2129	BS 260 = BS 460 + BS 560
245	2130	BS 261 = BS 462 + BS 562
246	2131	BS 262 = BS 462 + BS 562
247	2132	BS 263 = BS 463 + BS 563
248	2133	BS 264 = BS 464 + BS 564
249	2134	BS 265 = BS 465 + BS 565
250	2135	BS 266 = BS 466 + BS 566
251	2136	BS 267 = BS 467 +567
252	2137	BS 268 = BS 468 + BS 568
253	2138	BS 269 = BS 467 + BS 569
254	2139	BS 270 = BS 470 + BS 570
255	2140	BS 271 = BS 471 + BS 571
256	2141	BS 272 = BS 472+BS 572
257	2142	BS 301=BS 601 + BS 701
258	2143	BS 302=BS 602 + BS 702
259	2144	BS 303=BS 603 + BS 703
260	2145	BS 304=BS 604 + BS 704
261	2146	BS 305=BS 605 + BS 705
262	2147	BS 306=BS 606 + BS 706
263	2148	BS 307=BS 607 + BS 707
264	2149	BS 308=BS 608 + BS 708
265	2150	BS 309=BS 609 + BS 709
266	2151	BS 310 = BS 610 + BS 710
267	2152	BS 311 = BS 611 + BS 711
268	2153	BS 312 = BS 612 + BS 712
269	2154	BS 313 = BS 613 + BS 713
270	2155	BS 314 = BS 614 + BS 714
271	2156	BS 315 = BS 615 + BS 715

272	2157	BS 316 = BS 616 + BS 716
273	2158	BS 317 = BS 617 + BS 717
274	2159	BS 318 = BS 618 + BS 718
275	2160	BS 319 = BS 619 + BS 719
276	2161	BS 320 = BS 620 + BS 720
277	2162	BS 321 = BS 621 + BS 721
278	2163	BS 322 = BS 622 + BS 722
279	2164	BS 323 = BS 623 + BS 723
280	2165	BS 324 = BS 624 + BS 724
281	2166	BS 325 = BS 625 + BS 725
282	2167	BS 326 = BS 626 + BS 726
283	2168	BS 327 = BS 627 + BS 727
284	2169	BS 328 = BS 628 + BS 728
285	2170	BS 329 = BS 629 + BS 729
286	2171	BS 330 = BS 630 + BS 730
287	2172	BS 331 = BS 631 + BS 731
288	2173	BS 332 = BS 632 + BS 732
289	2174	BS 333 = BS 633 + BS 733
290	2175	BS 334 = BS 634 + BS 734
291	2176	BS 335 = BS 635 + BS 735
292	2177	BS 336 = BS 636 + BS 736
293	2178	BS 337 = BS 637 + BS 737
294	2179	BS 338 = BS 638 + BS 738
295	2180	BS 339 = BS 639 + BS 739
296	2181	BS 340 = BS 640 + BS 740
297	2182	BS 341 = BS 641 + BS 741
298	2183	BS 342 = BS 642 + BS 742
299	2184	BS 343 = BS 643 + BS 743
300	2185	BS 344 = BS 644 + BS 744
301	2186	BS 345 = BS 645 + BS 745
302	2187	BS 346 = BS 646 + BS 746
303	2188	BS 347 = BS 647 + BS 747
304	2189	BS 348 = BS 648 + BS 748
305	2190	BS 349 = BS 649 + BS 749
306	2191	BS 350 = BS 650 + BS 750
307	2192	BS 351 = BS 651 + BS 751
308	2193	BS 352 = BS 652 + BS 752
309	2194	BS 353 = BS 653 + BS 753
310	2195	BS 354 = BS 654 + BS 754
311	2196	BS 355 = BS 655 + BS 755
312	2197	BS 356 = BS 656 + BS 756
313	2198	BS 357 = BS 657 + BS 757
314	2199	BS 358 = BS 658 + BS 758
315	2200	BS 359 = BS 659 + BS 759
316	2201	BS 360 = BS 660 + BS 760
317	2202	BS 361 = BS 661 + BS 761
318	2203	BS 362 = BS 662 + BS 762
319	2204	BS 363 = BS 663 + BS 763
320	2205	BS 364 = BS 664 + BS 764
321	2206	BS 365 = BS 665 + BS 765
322	2207	BS 366 = BS 666 + BS 766
323	2208	BS 367 = BS 667 + BS 767
324	2209	BS 368 = BS 668 + BS 768
325	2210	BS 369 = BS 669 + BS 769
326	2211	BS 370 = BS 670 + BS 770

327	2215	BS 401 = BS 403
328	2216	BS 501 = BS 502 + BS 503
329	2217	BS 601 = BS 603
330	2218	BS 701 = BS 702 + BS 703
331	2222	BS 403 = BS 404 + BS 405
332	2223	BS 503 = BS 504 + BS 505
333	2224	BS 603 = BS 604 + BS 605
334	2225	BS 703 = BS 704 + BS 705
335	2229	BS 406 = BS 407 + BS 408 + BS 409
336	2230	BS 506 = BS 507 + BS 508 + BS 509
337	2231	BS 606 = BS 607 + BS 608 + BS 609
338	2232	BS 706 = BS 707 + BS 708 + BS 707
339	2233	BS 110 = BS 210 + 310
340	2234	BS 210 = BS 410 + 510
341	2235	BS 310 = BS 610 + 710
342	2236	BS 410 = BS 411 + BS 416
343	2237	BS 510 = BS 511 + BS 516
344	2238	BS 610 = BS 611 + BS 616
345	2239	BS 710 = BS 711 + BS 716
346	2240	BS 111 = BS 211 + 311
347	2241	BS 211 = BS 411 + 511
348	2242	BS 311 = BS 611 + 711
349	2243	BS 411 = BS 412 + BS 413 + BS 414 + BS 415
350	2244	BS 511 = BS 512 + BS 513 + BS 514 + BS 515
351	2245	BS 611 = BS 612 + BS 613 + BS 614 + BS 615
352	2246	BS 711 = BS 712 + BS 713 + BS 714 + BS 715
353	2247	BS 116 = BS 216 + 316
354	2248	BS 216 = BS 416 + 516
355	2249	BS 316 = BS 616 + 716
356	2250	BS 416 = BS 417 + BS 418 + BS 419 + BS 420
357	2251	BS 516 = BS 517 + BS 518 + BS 519 + BS 520
358	2252	BS 616 = BS 617 + BS 618 + BS 619 + BS 620
359	2253	BS 716 = BS 717 + BS 718 + BS 719 + BS 720
360	2254	BS 121 = BS 221 + 321
361	2255	BS 221 = BS 421 + 521
362	2256	BS 321 = BS 621 + 721
363	2257	BS 421 = BS 422 + BS 423 + BS 424 + BS 425 + BS 426
364	2258	BS 521 = BS 522 + BS 523 + BS 524 + BS 525 + BS 526
365	2259	BS 621 = BS 622 + BS 623 + BS 624 + BS 625 + BS 626
366	2260	BS 721 = BS 722 + BS 723 + BS 724 + BS 725 + BS 726
367	2261	BS 127 = BS 227 + 327
368	2262	BS 227 = BS 427 + 527
369	2263	BS 327 = BS 627 + 727
370	2264	BS 427 = BS 428 + BS 429 + BS 430 + BS 431 + BS 432
371	2265	BS 527 = BS 528 + BS 529 + BS 530 + BS 531 + BS 532
372	2266	BS 627 = BS 628 + BS 629 + BS 630 + BS 631 + BS 632
373	2267	BS 727 = BS 728 + BS 729 + BS 730 + BS 731 + BS 732
374	2268	BS 133= BS 233+ BS 333
375	2269	BS 233= BS 433 + BS 533
376	2270	BS 333= BS 633 + BS 733
377	2275	BS 135= BS 235 + 335
378	2276	BS 235= BS 435 + 535
379	2277	BS 335= BS 635 + 735
380	2278	BS 435= BS 436 + BS 440 + BS 441
381	2279	BS 535= BS 536 + BS 540 + BS 541

382	2280	BS 635= BS 636 + BS 640 + BS 641
383	2281	BS 735= BS 736 + BS 740+ BS 741
384	2282	BS 136= BS 236 + 336
385	2283	BS 236= BS 436 + 536
386	2284	BS 336= BS 636 + 736
387	2285	BS 436= BS 437 + BS 438 + BS 439
388	2286	BS 536= BS 537 + BS 538 + BS 539
389	2287	BS 636= BS 637 + BS 638 + BS 639
390	2288	BS 736= BS 737 + BS 738 + BS 739
391	2289	BS 144 = BS 101 + BS 106 + BS 110 + BS 120 - BS 127 + BS 133 - BS 134 + BS 135 + BS 142 + BS 143
392	2290	BS 244= BS 201 + BS 206 + BS 210 + BS 221 - BS 227 + BS 233 - BS 234 + BS 235 + BS 242 + BS 243
393	2291	BS 344= BS 301 + BS 306 + BS 310 + BS 321- BS 327 + BS 333 - BS 334 + BS 335 + BS 342 + BS 343
394	2292	BS 444= BS 401 + BS 406 + BS 410 + BS 421 - BS 427 + BS 433 - BS 434 + BS 435 + BS 442 + BS 443
395	2293	BS 544= BS 501 + BS 506 + BS 510 + BS 521 - BS 527 + BS 533 - BS 534 + BS 535 + BS 542 + BS 543
396	2294	BS 644= BS 601 + BS 606 + BS 610 + BS 621 - BS 627 + BS 633 - BS 634 + BS 635 + BS 642 + BS 643
397	2295	BS 744= BS 701 + BS 706 + BS 710 + BS 721 - BS 727 + BS 733 - BS 734 + BS 735 + BS 742 + BS 743
398	2296	BS 145= BS 245 + 345
399	2297	BS 245=BS 445 + 545
400	2298	BS 345=BS 645 + 745
401	2299	BS 445= BS 446 + BS 447 + BS 448 + BS 449
402	2300	BS 545= BS 546 + BS 547 + BS 548 + BS 549
403	2301	BS 645= BS 646 + BS 647 + BS 648 + BS 649
404	2302	BS 745= BS 746 + BS 747 + BS 748 + BS 749
405	2303	BS 150 = BS 250 + 350
406	2304	BS 250= BS 450 + 550
407	2305	BS 350 = BS 650 + 750
408	2306	BS 450 = BS 451 + BS 457
409	2307	BS 550 = BS 551 + BS 557
410	2308	BS 650 = BS 651 + BS 657
411	2309	BS 750 = BS 751 + BS 757
412	2310	BS 151= BS 251 + 351
413	2311	BS 251 = BS 451 + 551
414	2312	BS 351 = BS 651 + 751
415	2313	BS 451 = BS 452 + BS 453+ BS 454 + BS 455 + BS 456
416	2314	BS 551 = BS 552 + BS 553+ BS 554 + BS 555 + BS 556
417	2315	BS 651 = BS 652 + BS 653 + BS 654 + BS 655 + BS 656
418	2316	BS 751 = BS 752 + BS 753+ BS 754 + BS 755 + BS 756
419	2317	BS 158 = BS 258 + 358
420	2318	BS 258 = BS 458 + 558
421	2319	BS 358 = BS 658 + 758
422	2320	BS 458 = BS 459 + BS 460 + BS 461
423	2321	BS 558 = BS 559 + BS 560 + BS 561
424	2322	BS 658= BS 659 + BS 660 + BS 661
425	2323	BS 758 = BS 759 + BS 760 +BS 761
426	2324	BS 164 = BS 264 + 364
427	2325	BS 264 = BS 464 + 564
428	2326	BS 364 = BS 664 +764
429	2327	BS 466 = BS 467 + BS 468 +BS 469 +BS 470 +BS 471
430	2328	BS 566 = BS 567 + BS 568 +BS 569 +BS 570 +BS 571
431	2329	BS 666 = BS 667 + BS 668 +BS 669 +BS 670 +BS 671
432	2330	BS 766 = BS 767 + BS 768 +BS 769 +BS 770 +BS 771
433	2331	BS 172 = BS 145 + BS 150 +BS 158 + BS 162 +BS 163+ BS 164 + BS 165 + BS 166
434	2332	BS 272 = BS 245 + BS 250 +BS 258 + BS 262 +BS 263+ BS 264 + BS 265 + BS 266
435	2333	BS 372 = BS 345 + BS 350 + BS 358 + BS 362 +BS 363+ BS 364 + BS 365 + BS 366
436	2334	BS 472 = BS 445 + BS 450 +BS 458 + BS 462 +BS 463+ BS 464 + BS 465 + BS 466

437	2335	BS 572 = BS 545 + BS 550 +BS 558 + BS 562 +BS 563+ BS 564 + BS 565 + BS 566
438	2336	BS 672 = BS 645 + BS 650 +BS 658 + BS 662 +BS 663+ BS 664 + BS 665 + BS 666
439	2337	BS 772 = BS 745 + BS 750 +BS 758 + BS 762 +BS 763+ BS 764 + BS 765 + BS 766
440	2338	LBI 102 = LBI 103 + LBI 104+ LBI 105 + LBI 406 + LBI 107
441	2339	LBI 108 = LBI 109 + LBI 110+ LBI 111 + LBI 112 + LBI 113 + LBI 114 + LBI 115 + LBI 116 + LBI 117
442	2340	LBI 118 = LBI 101 + LBI 102+ LBI 108
443	2341	LBI 202 = LBI 203 + LBI 204+ LBI 205 + LBI 206 + LBI 207
444	2342	LBI 208 = LBI 209 + LBI 210+ LBI 211 + LBI 212 + LBI 213 + LBI 214 + LBI 215 + LBI 216 + LBI 217
445	2343	LBI 218= LBI 201 + LBI 202 + LBI 208
446	2344	LBI = 302= LBI 303 + LBI 304 + LBI 305 + LBI 306 + LBI 307
447	2345	LBI 308 = LBI 309 + LBI 310+ LBI 311 + LBI 312 + LBI 313 + LBI 314 + LBI 314 + LBI 315 + LBI 316 + LBI 317
448	2346	LBI 318= LBI 301 + LBI 302+ LBI 308
449	2347	LBI 402 = LBI 403 + LBI 404 + LBI 405 + LBI 406 + LBI 407
450	2348	LBI 408 = LBI 409 + LBI 410+ LBI 411 + LBI 412 + LBI 413 + LBI 414 + LBI 415 + LBI 416 + LBI 417
451	2349	LBI 418 = LBI 401 + LBI 402+ LBI 408
452	2350	LBI 502 = LBI 503 + LBI 504 + LBI 505 + LBI 506 +LBI 507
453	2351	LBI 508 = LBI 509 + LBI 510 + LBI 511 + LBI 512 + LBI 513 + LBI 514 + LBI 515 + LBI 516 + LBI 517
454	2352	LBI 518 = LBI 501 + LBI 502+ LBI 508
455	2353	LBI 602= LBI 603 + LBI 604+ LBI 605 +LBI 606 + LBI 607
456	2354	LBI 608 = LBI 608 + LBI 609+ LBI 610 + LBI 611 + LBI 612 + LBI 613 + LBI 614 + LBI 615 + LBI 616 + LBI 617
457	2355	LBI 618= LBI 601 + LBI 602 + LBI 608
458	2356	LBI 702 = LBI 703 + LBI 704 + LBI 705 + LBI 706 + LBI 707
459	2357	LBI 708 = LBI 709 + LBI 710 + LBI 711 + LBI 712 + LBI 713 + LBI 714 + LBI 715 + LBI 716 + LBI 717
460	2358	LBI 718 = LBI 701 + LBI 702 + LBI 708
461	2359	LBI 802 = LBI 803 + LBI 804+ LBI 805+ LBI 806+ LBI 807
462	2360	LBI 808 = LBI 809 + LBI 810 + LBI 811 + LBI 812 + LBI 813 + LBI 814 + LBI 815 + LBI 816 + LBI 817
463	2362	LBI 818 = LBI 801 + LBI 802+ LBI 808
464	2365	SPC 101 = SPC 102 +SPC 106 + SPC 107 + SPC 108 +SPC 109
465	2366	SPC 201 = SPC 202 +SPC 206 + SPC 207 + SPC 208 +SPC 209
466	2367	SPC 301 = SPC 302 +SPC 306 + SPC 307 + SPC 308 +SPC 309
467	2368	SPC 401 = SPC 402 +SPC 406 + SPC 407 + SPC 408 +SPC 409
468	2369	SPC 501 = SPC 502 +SPC 506 + SPC 507 + SPC 508 +SPC 509
469	2370	SPC 601 = SPC 602 +SPC 606 + SPC 607 + SPC 608 +SPC 609
470	2371	SPC 701 = SPC 702 + SPC 706 + SPC 707 + SPC 708 +SPC 709
471	2372	SPC 801 = SPC 802 +SPC 806 + SPC 807 + SPC 808 +SPC 809
472	2373	SPC 901 = SPC 902 +SPC 906 + SPC 907 + SPC 908 +SPC 909
473	2374	SPC 1001 = SPC 1002 +SPC 1006 + SPC 1007 + SPC 1008 +SPC 1009
474	2375	SPC 1101 = SPC 1102 +SPC 1106 + SPC 1107 + SPC 1108 +SPC 1109
475	2376	SPC 1201 = SPC 1202 +SPC 1206 + SPC 1207 + SPC 1208 +SPC 1209
476	2377	SPC 1301 = SPC 1302 +SPC 1306 + SPC 1307 + SPC 1308 +SPC 1309
477	2378	SPC 1401 = SPC 1402 +SPC 1406 + SPC 1407 + SPC 1408 +SPC 1409
478	2379	SPC 1501 = SPC 1502 +SPC 1506 + SPC 1507 + SPC 1508 +SPC 1509
479	2380	SPC 1601 = SPC 1602 +SPC 1606 + SPC 1607 + SPC 1608 +SPC 1609
480	2381	SPC 102 = SPC 103 +SPC 104 + SPC 105
481	2382	SPC 202 = SPC 203 +SPC 204 + SPC 205
482	2383	SPC 302 = SPC 303 +SPC 304 + SPC 305
483	2384	SPC 402 = SPC 403 +SPC 404 + SPC 405
484	2385	SPC 502 = SPC 503 +SPC 504 + SPC 505
485	2386	SPC 602 = SPC 603 +SPC 604 + SPC 605
486	2387	SPC 702 = SPC 703 + SPC 704 + SPC 705
487	2388	SPC 802 = SPC 803 +SPC 804 + SPC 805
488	2389	SPC 902 = SPC 903 +SPC 904 + SPC 905
489	2390	SPC 1002 = SPC 1003 +SPC 1004 + SPC 1005
490	2391	SPC 1102 = SPC 1103 +SPC 1104 + SPC 1105
491	2392	SPC 1202 = SPC 1203 +SPC 1204 + SPC 1205

492	2393	SPC 1302 = SPC 1303 +SPC 1304 + SPC 1305
493	2394	SPC 1402 = SPC 1403 +SPC 1404 + SPC 1405
494	2395	SPC 1502 = SPC 1503 +SPC 1504 + SPC 1505
495	2396	SPC 1602 = SPC 1603 +SPC 1604 + SPC 1605
496	2397	SPC 110 = SPC 111 +SPC 115 + SPC 116 + SPC 117 + SPC 118
497	2398	SPC 210 = SPC 211 +SPC 215 + SPC 216 + SPC 217 + SPC 218
498	2399	SPC 310 = SPC 311 +SPC 315 + SPC 316 + SPC 317 + SPC 318
499	2400	SPC 410 = SPC 411 +SPC 415 + SPC 416 + SPC 417 + SPC 418
500	2401	SPC 510 = SPC 511 +SPC 515 + SPC 516 + SPC 517 + SPC 518
501	2402	SPC 710 = SPC 711 + SPC 715 + SPC 716 + SPC 717 + SPC 718
502	2403	SPC 810 = SPC 811 +SPC 815 + SPC 816 + SPC 817 + SPC 818
503	2404	SPC 910 = SPC 911 +SPC 915 + SPC 916 + SPC 917 + SPC 918
504	2405	SPC 1010 = SPC 1011 +SPC 1015 + SPC 1016 + SPC 1017 + SPC 1018
505	2406	SPC 1110 = SPC 1111 +SPC 1115 + SPC 1116 + SPC 1117 + SPC 1118
506	2407	SPC 1210 = SPC 1211 +SPC 1215 + SPC 1216 + SPC 1217 + SPC 1218
507	2408	SPC 1310 = SPC 1311 +SPC 1315 + SPC 1316 + SPC 1317 + SPC 1318
508	2409	SPC 1410 = SPC 1411 +SPC 1415 + SPC 1416 + SPC 1417 + SPC 1418
509	2410	SPC 1510 = SPC 1511 +SPC 1515 + SPC 1516 + SPC 1517 + SPC 1518
510	2411	SPC 1610 = SPC 1611 +SPC 1615 + SPC 1616 + SPC 1617 + SPC 1618
511	2412	SPC 111 = SPC 112 +SPC 113 + SPC 114
512	2413	SPC 211 = SPC 212 +SPC 213 + SPC 214
513	2414	SPC 311 = SPC 312 +SPC 313 + SPC 314
514	2415	SPC 411 = SPC 412 +SPC 413 + SPC 414
515	2416	SPC 511 = SPC 512 +SPC 513 + SPC 514
516	2417	SPC 611 = SPC 612 +SPC 613 + SPC 614
517	2418	SPC 711 = SPC 712 + SPC 713 + SPC 714
518	2419	SPC 811 = SPC 812 + SPC 813 + SPC 814
519	2420	SPC 911 = SPC 912 +SPC 913 + SPC 914
520	2421	SPC 1011 = SPC 1012 +SPC 1013 + SPC 1014
521	2422	SPC 1111 = SPC 1112 +SPC 1113 + SPC 1114
522	2423	SPC 1211 = SPC 1212 +SPC 1213 + SPC 1214
523	2424	SPC 1311 = SPC 1312 +SPC 1313 + SPC 1314
524	2425	SPC 1411 = SPC 1412 +SPC 1413 + SPC 1414
525	2426	SPC 1511 = SPC 1512 +SPC 1513 + SPC 1514
526	2427	SPC 1611 = SPC 1612 + SPC 1613 +SPC 1610
527	2428	SPC 119 = SPC 101 +SPC 110
528	2429	SPC 219 = SPC 201 +SPC 210
529	2430	SPC 319 = SPC 301 +SPC 310
530	2431	SPC 419 = SPC 401 +SPC 410
531	2432	SPC 519 = SPC 501 +SPC 510
532	2433	SPC 619 = SPC 601 +SPC 610
533	2434	SPC 719 = SPC 701 +SPC 710
534	2435	SPC 819 = SPC 801 +SPC 810
535	2436	SPC 919 = SPC 901 +SPC 910
536	2437	SPC 1019 = SPC 1001 +SPC 1010
537	2438	SPC 1119 = SPC 1101 +SPC 1110
538	2439	SPC 1219 = SPC 1201 +SPC 1210
539	2440	SPC 1319 = SPC 1301 +SPC 1310
540	2441	SPC 1419 = SPC 1401 +SPC 1410
541	2442	SPC 1519 = SPC 1501 +SPC 1510
542	2443	SPC 1619 = SPC 1601 + SPC 1610
543	2444	LBM (1) 101 = sum (102 : 109)
544	2445	LBM (1) 201 = sum (202 : 209)
545	2446	LBM (1) 301 = sum (302 : 309)
546	2447	LBM (1) 401 = sum (402 : 409)

547	2448	LBM (1) 501 = sum (502 : 509)
548	2449	LBM (1) 601 = sum (602 : 609)
549	2450	LBM (1) 701 = sum (702 : 709)
550	2451	LBM (1) 801 = sum (802 : 809)
551	2452	LBM (1) 901 = sum (902 : 909)
552	2453	LBM (1) 1001 = sum (1002 : 1009)
553	2454	LBM (1) 1101 = sum (1102 : 1109)
554	2455	LBM (1) 1201 = sum (1202 : 1209)
555	2456	LBM (1) 1301 = sum (1302 : 1309)
556	2457	LBM (1) 1401 = sum (1402 : 1409)
557	2458	LBM (1) 1501 = sum (1502 : 1509)
558	2459	LBM (1) 1601= sum(1602:1606)
559	2460	LBM (1) 110 = sum (111: 118)
560	2461	LBM (1) 210 = sum (211: 218)
561	2462	LBM (1) 310 = sum (311: 318)
562	2463	LBM (1) 410 = sum (411: 418)
563	2464	LBM (1) 510 = sum (511: 518)
564	2465	LBM (1) 610 = sum (611: 618)
565	2466	LBM (1) 710 = sum (711: 718)
566	2467	LBM (1) 810 = sum (811: 818)
567	2468	LBM (1) 910 = sum (911: 918)
568	2469	LBM (1) 1010 = sum (1011: 1018)
569	2470	LBM (1) 1110 = sum (1111: 1118)
570	2471	LBM (1) 1210 = sum (1211: 1218)
571	2472	LBM (1) 1310 = sum (1311: 1318)
572	2473	LBM (1) 1410 = sum (1411: 1418)
573	2474	LBM (1) 1510 = sum (1511: 1518)
574	2475	LBM (1) 1610 = sum(1611 : 1618)
575	2476	LBM (1) 119 = sum (120 : 127)
576	2477	LBM (1) 219 = sum (220 : 227)
577	2478	LBM (1) 319 = sum (320 : 327)
578	2479	LBM (1) 419 = sum (420 : 427)
579	2480	LBM (1) 519 = sum (520 : 527)
580	2481	LBM (1) 619 = sum (620 : 627)
581	2482	LBM (1) 719 = sum (720 : 727)
582	2483	LBM (1) 819 = sum (820 : 827)
583	2484	LBM (1) 919 = sum (920 : 927)
584	2485	LBM (1) 1019 = sum (1020 : 1027)
585	2486	LBM (1) 1119 = sum (1120 : 1127)
586	2487	LBM (1) 1219 = sum (1220 : 1227)
587	2488	LBM (1) 1319 = sum (1320 : 1327)
588	2489	LBM (1) 1419 = sum (1420 : 1427)
589	2490	LBM (1) 1519 = sum (1520 : 1527)
590	2491	LBM (1) 1619 = sum (1620: 1627)
591	2492	LBM (1) 137 = sum (138 : 145)
592	2493	LBM (1) 237= sum (238 : 245)
593	2494	LBM (1) 337 = sum (338 : 345)
594	2495	LBM (1) 437 = sum (438 : 445)
595	2496	LBM (1) 537 = sum (538 : 545)
596	2497	LBM (1) 637 = sum (638 : 645)
597	2498	LBM (1) 737 = sum (738 : 745)
598	2499	LBM (1) 837 = sum (838 : 845)
599	2500	LBM (1) 937 = sum (938 : 945)
600	2501	LBM (1) 1037 = sum (1038 : 1045)
601	2502	LBM (1) 1137 = sum (1138 : 1145)

602	2503	LBM (1)	1237= sum (1238 : 1245)
603	2504	LBM (1)	1337 = sum (1338 : 1345)
604	2505	LBM (1)	1437 = sum (1438 : 1445)
605	2506	LBM (1)	1537 = sum (1538 : 1545)
606	2507	LBM (1)	1637 = sum (1638 : 1645)
607	2508	LBM (1)	146= sum (101 + 110 + 119)
608	2509	LBM (1)	246 = sum (201 + 210 + 219)
609	2510	LBM (1)	346 = 301 + 310 + 319 + 328
610	2511	LBM (1)	446 = sum (401 + 410 + 419 + 428)
611	2512	LBM (1)	546= sum (501 + 510 + 519)
612	2513	LBM (1)	646 = sum (601 + 610 + 619)
613	2514	LBM (1)	746 = sum (701 + 710 + 719)
614	2515	LBM (1)	846= sum (801 + 810 + 819)
615	2516	LBM (1)	946 = sum (901 + 910 + 919)
616	2517	LBM (1)	1046 = sum (1001 + 1010 + 1019)
617	2518	LBM (1)	1146= sum (1101 + 1110 + 1119)
618	2519	LBM (1)	1246 = sum (1201 + 1210 + 1219)
619	2520	LBM (1)	1346 = sum (1301 + 1310 + 1319)
620	2521	LBM (1)	1446 = sum (1401 + 1410 + 1419 +1428)
621	2522	LBM (1)	1546 = sum (1501 + 1510 + 1519 +1528)
622	2523	LBM (1)	1646= sum (1601 + 1610 + 1619)
623	2524	LBM (1)	146 = 137
624	2525	LBM (1)	246 = 237
625	2526	LBM (1)	346 = 337
626	2527	LBM (1)	446 = 437
627	2528	LBM (1)	546 = 537
628	2529	LBM (1)	646 = 637
629	2530	LBM (1)	746 = 737
630	2531	LBM (1)	846 = 837
631	2532	LBM (1)	946 = 937
632	2533	LBM (1)	1046 = 1037
633	2534	LBM (1)	1146 = 1137
634	2535	LBM (1)	1246 = 1237
635	2536	LBM (1)	1346 = 1337
636	2537	LBM (1)	1446 = 1437
637	2538	LBM (1)	1546 = 1537
638	2539	LBM (1)	1646 = 1637
639	2540	LBM (1)	138 >= 102 + 111 + 120
640	2541	LBM (1)	238 >= 202 + 211 + 220
641	2542	LBM (1)	338 >= 302 + 311 + 320 +329
642	2543	LBM (1)	438>= 402 + 411 + 420 +429
643	2544	LBM (1)	538 >= 502 + 511 + 520
644	2545	LBM (1)	638 >= 602 + 611 +620
645	2546	LBM (1)	738>= 702 + 711 + 720
646	2547	LBM (1)	838>= 802 + 811 + 820
647	2548	LBM (1)	938 >= 902 + 911 + 920
648	2549	LBM (1)	1038>= 1002 + 1011 + 1020
649	2550	LBM (1)	1138 >= 1102 + 1111 + 1120
650	2551	LBM (1)	1238 >= 1202 + 1211 + 1220
651	2552	LBM (1)	1338 >= 1302 + 1311 + 1320
652	2553	DBM (1)	1145 <= 1109 + 1118 + 1127
653	2554	LBM (1)	1438 >= 1402 + 1411 + 1420 +1429
654	2555	LBM (1)	1538 >= 1502 + 1511 + 1520 + 1529
655	2556	LBM (1)	1638 >= 1602 + 1611 + 1620
656	2557	LBM (1)	145 <= 109 + 118 + 127

657	2558	LBM (1)	$245 \leq 209 + 218 + 227$
658	2559	LBM (1)	$345 \leq 309 + 318 + 327 + 336$
659	2560	LBM (1)	$445 \leq 409 + 418 + 427 + 436$
660	2561	LBM (1)	$545 \leq 509 + 511 + 527$
661	2562	LBM (1)	$745 \leq 709 + 718 + 727$
662	2563	LBM (1)	$845 \leq 809 + 818 + 827$
663	2564	LBM (1)	$945 \leq 909 + 918 + 927$
664	2565	LBM (1)	$1045 \leq 1009 + 1018 + 1027$
665	2566	LBM (1)	$1245 \leq 1209 + 1218 + 1227$
666	2567	LBM (1)	$1345 \leq 1309 + 1318 + 1327$
667	2568	LBM (1)	$1445 \leq 1409 + 1418 + 1427 + 1436$
668	2569	LBM (1)	$1545 \leq 1509 + 1518 + 1527 + 1536$
669	2570	LBM (1)	$1646 \leq 1609 + 1618 + 1627$
670	2571	LBM (3)	$101 = \text{sum} (102 : 109)$
671	2572	LBM (3)	$201 = \text{sum} (202 : 209)$
672	2573	LBM (3)	$301 = \text{sum} (302 : 309)$
673	2574	LBM (3)	$401 = \text{sum} (402 : 409)$
674	2575	LBM (3)	$501 = \text{sum} (502 : 509)$
675	2576	LBM (3)	$601 = \text{sum} (602 : 609)$
676	2577	LBM (3)	$701 = \text{sum} (702 : 709)$
677	2578	LBM (3)	$801 = \text{sum} (802 : 809)$
678	2579	LBM (3)	$901 = \text{sum} (902 : 909)$
679	2580	LBM (3)	$1001 = \text{sum} (1002 : 1009)$
680	2581	LBM (3)	$1101 = \text{sum} (1102 : 1109)$
681	2582	LBM (3)	$1201 = \text{sum} (1202 : 1209)$
682	2583	LBM (3)	$1301 = \text{sum} (1302 : 1309)$
683	2584	LBM (3)	$1401 = \text{sum} (1402 : 1409)$
684	2585	LBM (3)	$1501 = \text{sum} (1502 : 1509)$
685	2586	LBM (3)	$1601 = \text{sum} (1602 : 1609)$
686	2587	LBM (3)	$110 = \text{sum} (111 : 118)$
687	2588	LBM (3)	$210 = \text{sum} (211 : 218)$
688	2589	LBM (3)	$310 = \text{sum} (311 : 318)$
689	2590	LBM (3)	$410 = \text{sum} (411 : 418)$
690	2591	LBM (3)	$510 = \text{sum} (511 : 518)$
691	2592	LBM (3)	$610 = \text{sum} (611 : 618)$
692	2593	LBM (3)	$710 = \text{sum} (711 : 718)$
693	2594	LBM (3)	$810 = \text{sum} (811 : 818)$
694	2595	LBM (3)	$910 = \text{sum} (911 : 918)$
695	2596	LBM (3)	$1010 = \text{sum} (1011 : 1018)$
696	2597	LBM (3)	$1110 = \text{sum} (1111 : 1118)$
697	2598	LBM (3)	$1210 = \text{sum} (1211 : 1218)$
698	2599	LBM (3)	$1310 = \text{sum} (1311 : 1318)$
699	2600	LBM (3)	$1410 = \text{sum} (1411 : 1418)$
700	2601	LBM (3)	$1510 = \text{sum} (1511 : 1518)$
701	2602	LBM (3)	$1610 = \text{sum} (1611 : 1618)$
702	2605	LBM (3)	$328 = \text{sum} (329 : 336)$
703	2607	LBM (3)	$428 = \text{sum} (429 : 436)$
704	2616	LBM (3)	$1428 = \text{sum} (1429 : 1436)$
705	2617	LBM (3)	$1528 = \text{sum} (1529 : 1536)$
706	2619	LBM (3)	$137 = \text{sum} (138 : 145)$
707	2620	LBM (3)	$237 = \text{sum} (238 : 245)$
708	2621	LBM (3)	$337 = \text{sum} (338 : 345)$
709	2622	LBM (3)	$437 = \text{sum} (438 : 445)$
710	2623	LBM (3)	$537 = \text{sum} (538 : 545)$
711	2624	LBM (3)	$637 = \text{sum} (638 : 645)$

712	2625	LBM (3) 737 = sum (738 : 745)
713	2626	LBM (3) 837 = sum (838 : 845)
714	2627	LBM (3) 937 = sum (937 : 945)
715	2628	LBM (3) 1037 = sum (1038 : 1045)
716	2629	LBM (3) 1137 = sum (1138 : 1145)
717	2630	LBM (3) 1237 = sum (1238 : 1245)
718	2631	LBM (3) 1337 = sum (1338 : 1345)
719	2632	LBM (3) 1437 = sum (1438 : 1445)
720	2633	LBM (3) 1537= sum (1538 : 1545)
721	2634	LBM (3) 1637 = sum (1638 : 1645)
722	2635	LBM (3) 146 = 101 + 110 + 119
723	2636	LBM (3) 246 = 201 + 210 + 219
724	2637	LBM (3) 346 = 301 + 310 + 319 + 328
725	2638	LBM (3) 446 = 401 + 410 + 419 + 428
726	2639	LBM (3) 546 = 501 + 510 + 519
727	2640	LBM (3) 646 = 601 + 610 + 619
728	2641	LBM (3) 746 = 701 + 710 + 719
729	2642	LBM (3) 846 = 801 + 810 + 819
730	2643	LBM (3) 946 = 901 + 910 + 919
731	2644	LBM (3) 1046 = 1001 + 1010 + 1019
732	2645	LBM (3) 1246 = 1201 + 1210 + 1219
733	2646	LBM (3) 1346 = 1301 + 1310 + 1319
734	2647	LBM (3) 1446 = 1401 + 1410 + 1419 + 1428
735	2648	LBM (3) 1546 = 1501 + 1510 + 1519+1528
736	2649	LBM (3) 1646 = 1601 + 1610 + 1619
737	2650	LBM (3) 146 = 137
738	2651	LBM (3) 246 = 237
739	2652	LBM (3) 346 = 337
740	2653	LBM (3) 446 = 437
741	2654	LBM (3) 646 = 637
742	2655	LBM (3) 746 = 737
743	2656	LBM (3) 846 = 837
744	2657	LBM (3) 946= 937
745	2658	LBM (3) 1046 = 1037
746	2659	LBM (3) 1146 = 1137
747	2660	LBM (3) 1246 = 1237
748	2661	LBM (3) 1346 = 1337
749	2662	LBM (3) 1446= 1437
750	2663	LBM (3) 1546 = 1537
751	2664	LBM (3) 1646 = 1637
752	2665	LBM (3) 138 > = 102 + 111 + 120
753	2666	LBM (3) 238 > = 202 + 211 + 220
754	2667	LBM (3) 338 > = 302 + 311 + 320 +329
755	2668	LBM (3) 438 > = 402 + 411 + 420 + 429
756	2669	LBM (3) 538 > = 502 + 511 + 520
757	2670	LBM (3) 638 > = 602 + 611 +620
758	2671	LBM (3) 738> = 702 + 711 + 720
759	2672	LBM (3) 838 > = 802 + 811 + 820
760	2673	LBM (3) 938 > = 902 + 911 + 920
761	2674	LBM (3) 1038 > = 1002 + 1011 + 1020
762	2675	LBM (3) 1138 > = 1102 + 1111 + 1120
763	2676	LBM (3) 1238 > = 1202 + 1211 + 1220
764	2677	LBM (3) 1338 > = 1302 + 1311 + 1320
765	2678	LBM (3) 1438 > = 1402 + 1411 + 1420 + 1429
766	2679	LBM (3) 1538> = 1502 + 1511 + 1520 + 1529

767	2680	LBM (3)	$1638 \geq 1602 + 1611 + 1620$
768	2681	LBM (3)	$145 \leq 109 + 118 + 127$
769	2682	LBM (3)	$245 \leq 209 + 218 + 227$
770	2683	LBM (3)	$345 \leq 309 + 318 + 327 + 336$
771	2684	LBM (3)	$445 \leq 409 + 418 + 427 + 436$
772	2685	LBM (3)	$545 \leq 509 + 518 + 527$
773	2686	LBM (3)	$645 \leq 609 + 618 + 627$
774	2687	LBM (3)	$745 \leq 709 + 718 + 727$
775	2688	LBM (3)	$845 \leq 809 + 818 + 827$
776	2689	LBM (3)	$945 \leq 909 + 918 + 927$
777	2690	LBM (3)	$1045 \leq 1009 + 1018 + 1027$
778	2691	LBM (3)	$1145 \leq 1109 + 1118 + 1127$
779	2692	LBM (3)	$1245 \leq 1209 + 1218 + 1227$
780	2693	LBM (3)	$1345 \leq 1309 + 1318 + 1327$
781	2694	LBM (3)	$1445 \leq 1409 + 1418 + 1427 + 1436$
782	2695	LBM (3)	$1545 \leq 1509 + 1518 + 1527 + 1536$
783	2696	LBM (3)	$1645 \leq 1609 + 1618 + 1627$
784	2697	DBM (1)	$103 = \text{sum} (104 : 109)$
785	2698	DBM (1)	$203 = \text{sum} (204 : 209)$
786	2699	DBM (1)	$403 = \text{sum} (404 : 409)$
787	2700	DBM (1)	$603 = \text{sum} (604 : 609)$
788	2701	DBM (1)	$703 = \text{sum} (704 : 709)$
789	2702	DBM(1)	$803 = \text{sum}(804 : 809)$
790	2703	DBM (1)	$903 = \text{sum} (904 : 909)$
791	2704	DBM (1)	$1003 = \text{sum} (1004 : 1009)$
792	2705	DBM (1)	$1103 = \text{sum} (1104 : 1109)$
793	2706	DBM (1)	$1203 = \text{sum} (1204 : 1209)$
794	2707	DBM (1)	$1303 = \text{sum} (1304 : 1309)$
795	2708	DBM (1)	$1403 = \text{sum} (1404 : 1409)$
796	2709	DBM (1)	$1503 = \text{sum} (1504 : 1509)$
797	2710	DBM (1)	$1603 = \text{sum} (1604 : 1609)$
798	2711	DBM (1)	$110 = \text{sum} (111 : 116)$
799	2712	DBM (1)	$210 = \text{sum} (211 : 216)$
800	2713	DBM (1)	$410 = \text{sum} (411 : 416)$
801	2714	DBM (1)	$610 = \text{sum} (611 : 616)$
802	2715	DBM (1)	$710 = \text{sum} (711 : 716)$
803	2716	DBM (1)	$810 = \text{sum} (811 : 816)$
804	2717	DBM (1)	$910 = \text{sum} (911 : 916)$
805	2718	DBM (1)	$1010 = \text{sum} (1011 : 1016)$
806	2719	DBM (1)	$1110 = \text{sum} (1111 : 1116)$
807	2720	DBM (1)	$1210 = \text{sum} (1211 : 1216)$
808	2721	DBM (1)	$1310 = \text{sum} (1311 : 1316)$
809	2722	DBM (1)	$1410 = \text{sum} (1411 : 1416)$
810	2723	DBM (1)	$1510 = \text{sum} (1511 : 1516)$
811	2724	DBM (1)	$1610 = \text{sum} (1611 : 1616)$
812	2725	DBM (1)	$117 = \text{sum} (118 : 123)$
813	2726	DBM (1)	$217 = \text{sum} (218 : 223)$
814	2727	DBM (1)	$317 = \text{sum} (418 : 423)$
815	2728	DBM (1)	$617 = \text{sum} (618 : 623)$
816	2729	DBM (1)	$717 = \text{sum} (718 : 723)$
817	2730	DBM (1)	$817 = \text{sum} (818 : 823)$
818	2731	DBM (1)	$917 = \text{sum} (918 : 923)$
819	2732	DBM (1)	$1017 = \text{sum} (1018 : 1023)$
820	2733	DBM (1)	$1117 = \text{sum} (1118 : 1123)$
821	2734	DBM (1)	$1217 = \text{sum} (1218 : 1223)$

822	2735	DBM (1)	1317 = sum (1318 : 1323)
823	2736	DBM (1)	1417 = sum (1418 : 1423)
824	2737	DBM (1)	1517= sum (1518 : 1523)
825	2738	DBM (1)	1617 = sum (1618 : 1623)
826	2739	DBM (1)	124 = 117
827	2740	DBM (1)	224 = 217
828	2741	DBM (1)	424 = 417
829	2742	DBM (1)	624 = 617
830	2743	DBM (1)	724 = 717
831	2744	DBM (1)	824 = 817
832	2745	DBM (1)	924 = 917
833	2746	DBM (1)	1024 = 1017
834	2747	DBM (1)	1124 = 1117
835	2748	DBM (1)	1224 = 1217
836	2749	DBM (1)	1324 = 1317
837	2750	DBM (1)	1424 = 1417
838	2751	DBM (1)	1524 = 1517
839	2752	DBM (1)	1624 = 1617
840	2753	DBM (1)	123 <= 109 + 116
841	2754	DBM (1)	223 <= 209 + 216
842	2755	DBM (1)	423 <= 409 + 416
843	2756	DBM (1)	623 <= 609 + 616
844	2757	DBM (1)	723 <= 709 + 716
845	2758	DBM (1)	823 <= 809 + 816
846	2759	DBM (1)	923 <= 909 + 916
847	2760	DBM (1)	1023 <= 1009 + 1016
848	2761	DBM (1)	1123 <= 1109 + 1116
849	2762	DBM (1)	1223 <= 1209 + 1216
850	2763	DBM (1)	1323 <= 1309 + 1316
851	2764	DBM (1)	1423 <= 1409 + 1416
852	2765	DBM (1)	1523 <= 1509 + 1516
853	2766	DBM (1)	1623 <= 1609 + 1616
854	2767	DBM (1)	118 >= 101 +102 + 104 +111
855	2768	DBM (1)	218 >= 201 + 202 + 204 +211
856	2769	DBM (1)	418 >= 401 + 402 + 404 + 411
857	2770	DBM (1)	618 >= 601 + 602 + 604 +611
858	2771	DBM (1)	718 >=701 +702 + 704 +711
859	2772	DBM (1)	818 >= 801 +802 + 804 +811
860	2773	DBM (1)	918 >= 901 +902 + 904 +911
861	2774	DBM (1)	1018 >= 1001 + 1002 1004 +1011
862	2775	DBM (1)	1118 >= 1101 + 1102 +1104 +1111
863	2776	DBM (1)	1218 >= 1201 + 1202 +1204 +1211
864	2777	DBM (1)	1318 >= 1301 + 1302 +1304 +1311
865	2778	DBM (1)	1418 >= 1401 + 1402 +1404 + 1411
866	2779	DBM (1)	1518 >= 1501 + 1502 +1504+1511
867	2780	DBM (1)	1618 >= 1601 + 1602 +1604+1611
868	2781	DBM (3)	103 = sum (104 : 109)
869	2782	DBM (3)	203 = sum (204 : 209)
870	2783	DBM (3)	403 = sum (404 : 409)
871	2784	DBM (3)	603 = sum (604 : 609)
872	2785	DBM (3)	703 = sum (704 : 709)
873	2786	DBM (3)	803 = sum (804 : 809)
874	2787	DBM (3)	903 = sum (904 : 909)
875	2788	DBM (3)	1003 = sum (1004 : 1009)
876	2789	DBM (3)	1103 = sum (1104 : 1109)

877	2790	DBM (3)	1203 = sum (1204 : 1209)
878	2791	DBM (3)	1303 = sum (1304 : 1309)
879	2792	DBM (3)	1403 = sum (1404 : 1409)
880	2793	DBM (3)	1503 = sum (1504: 1509)
881	2794	DBM (3)	1603 = sum (1604 : 1609)
882	2795	DBM (3)	110 = sum (111 : 116)
883	2796	DBM (3)	210 = sum (211 : 216)
884	2797	DBM (3)	410 = sum (411 : 416)
885	2798	DBM (3)	610 = sum (611 : 616)
886	2799	DBM (3)	710 = sum (711 : 716)
887	2800	DBM (3)	810 = sum (811 :816)
888	2801	DBM (3)	910 = sum (911 : 916)
889	2802	DBM (3)	1010 = sum (1011 : 1016)
890	2803	DBM (3)	1110 = sum (1111 : 1116)
891	2804	DBM (3)	1310 = sum (1311 : 1316)
892	2805	DBM (3)	1410 = sum (1411 : 1416)
893	2806	DBM (3)	1510 = sum (1511 : 1516)
894	2807	DBM (3)	1610 = sum (1611 : 1616)
895	2808	DBM (3)	117 = sum (118 : 123)
896	2809	DBM (3)	217 = sum (218 : 223)
897	2810	DBM (3)	417 = sum (418 :423)
898	2811	DBM (3)	617 = sum (618 : 623)
899	2812	DBM (3)	717 = sum (718 : 723)
900	2813	DBM (3)	817 = sum (818 : 823)
901	2814	DBM (3)	917 = sum (918 : 923)
902	2815	DBM (3)	1017 = sum (1018 : 1023)
903	2816	DBM (3)	1117 = sum (1118 : 1123)
904	2817	DBM (3)	1217 = sum (1218 : 1223)
905	2818	DBM (3)	1317 = sum (1318 : 1323)
906	2819	DBM (3)	1417 = sum (1418 : 1423)
907	2820	DBM (3)	1517 = sum (1518 : 1523)
908	2821	DBM (3)	1617 = sum (1618 : 1623)
909	2822	DBM (3)	124 = 117
910	2823	DBM (3)	224 = 217
911	2824	DBM (3)	424 = 417
912	2825	DBM (3)	624 =617
913	2826	DBM (3)	724 = 717
914	2827	DBM (3)	824 = 817
915	2828	DBM (3)	924 =917
916	2829	DBM (3)	1024 = 1017
917	2831	DBM (3)	1224 = 1217
918	2832	DBM (3)	1324 = 1317
919	2833	DBM (3)	1424 = 1417
920	2834	DBM (3)	1524 = 1517
921	2835	DBM (3)	1624 = 1617
922	2836	DBM (3)	123 < = 109 + 116
923	2837	DBM (3)	223 < = 209 + 216
924	2838	DBM (3)	423 < = 409 + 416
925	2839	DBM (3)	623 < = 609 + 616
926	2840	DBM (3)	723 < = 709 + 716
927	2841	DBM (3)	823 < = 809 + 816
928	2842	DBM (3)	923 < = 909 + 916
929	2843	DBM (3)	1023 < = 109 + 1016
930	2844	DBM (3)	1123 < = 1109 + 1116
931	2845	DBM (3)	1223< = 1209 + 1216

932	2846	DBM (3)	$1323 \leq 1309 + 1316$
933	2847	DBM (3)	$1423 \leq 1409 + 1416$
934	2848	DBM (3)	$1523 \leq 1509 + 1516$
935	2849	DBM (3)	$1623 \leq 1609 + 1616$
936	2850	DBM (3)	$118 \geq 101 + 102 + 104 + 111$
937	2851	DBM (3)	$218 \geq 201 + 202 + 204 + 211$
938	2852	DBM (3)	$418 \geq 401 + 402 + 404 + 411$
939	2853	DBM (3)	$618 \geq 601 + 602 + 604 + 611$
940	2854	DBM (3)	$723 \geq 701 + 702 + 704 + 711$
941	2855	DBM (3)	$823 \geq 801 + 802 + 804 + 811$
942	2856	DBM (3)	$923 \geq 901 + 902 + 904 + 911$
943	2857	DBM (3)	$1023 \geq 1001 + 1002 + 1004 + 1011$
944	2858	DBM (3)	$1123 \geq 1101 + 1102 + 1104 + 1111$
945	2859	DBM (3)	$1223 \geq 1201 + 1202 + 1204 + 1211$
946	2860	DBM (3)	$1323 \geq 1301 + 1302 + 1304 + 1311$
947	2861	DBM (3)	$1423 \geq 1401 + 1402 + 1404 + 1411$
948	2862	DBM (3)	$1523 \geq 1501 + 1502 + 1504 + 1511$
949	2863	DBM (3)	$1618 \geq 1601 + 1602 + 1604 + 1611$
950	2932	SPC 1711	$= \text{SPC } 1712 + 1713 + 1710$
951	2933	SPC 1701	$= \text{SPC } 1702 + 1706 + 1707 + 1708 + 1709$
952	2934	SPC 1702	$= \text{SPC } 1703 + 1704 + 1705$
953	2935	SPC 1710	$= \text{SPC } 1711 + 1715 + 1716 + 1717 + 1718$
954	2964	DS 101	$= \text{sum}(102:106)$
955	2965	DS 107	$= \text{sum}(108:112)$
956	2966	DS 113	$= \text{sum}(114:118)$
957	2967	DS 119	$= 101 + 107 + 113$
958	2968	DS 120	$= \text{sum}(121:125)$
959	2969	DS 126	$= \text{sum}(127:131)$
960	2970	DS 132	$= \text{sum}(133:137)$
961	2971	DS 138	$= 120 + 126 + 132$
962	2972	DS 201	$= \text{sum}(202:206)$
963	2973	DS 207	$= \text{sum}(208:212)$
964	2974	DS 213	$= \text{sum}(214:218)$
965	2975	DS 219	$= 201 + 207 + 213$
966	2976	DS 220	$= \text{sum}(221:225)$
967	2977	DS 226	$= \text{sum}(227:231)$
968	2978	DS 232	$= \text{sum}(233:237)$
969	2979	DS 238	$= 220 + 226 + 232$
970	2980	DS 301	$= \text{sum}(302:306)$
971	2981	DS 307	$= \text{sum}(308:312)$
972	2982	DS 313	$= \text{sum}(314:318)$
973	2983	DS 319	$= 301 + 307 + 313$
974	2984	DS 320	$= \text{sum}(321:325)$
975	2985	DS 326	$= \text{sum}(327:331)$
976	2986	DS 332	$= \text{sum}(333:337)$
977	2987	DS 338	$= 320 + 326 + 332$
978	2988	DS 401	$= \text{sum}(402:406)$
979	2989	DS 407	$= \text{sum}(408:412)$
980	2990	DS 413	$= \text{sum}(414:418)$
981	2991	DS 419	$= 401 + 407 + 413$
982	2992	DS 420	$= \text{sum}(421:425)$
983	2993	DS 426	$= \text{sum}(427:431)$
984	2994	DS 432	$= \text{sum}(433:437)$
985	2995	DS 438	$= 420 + 426 + 432$
986	2996	DS 501	$= \text{sum}(502:506)$

987	2997	DS 507= sum(508:512)
988	2998	DS 513= sum(514:518)
989	2999	DS 519= 501+507+513
990	4854	BS vs DBM (3) 745 +750 +764 = 1501 + 1502 + 1503 + 1510 +1601 + 1602 + 1603 + 1610 +1701+1702+1703 + 1710
991	4864	BS 422+423+424 +433 +622+623+624+433+633 = LBI sum(118:818)
992	4866	BS 412+612 <= SPC 101+201
993	4867	BS 413 + 613 + 438 + 638 + 439 + 639 <= SPC sum (301:901)
994	4868	BS 414 + 614 + 438 + 638 + 439 + 639 <= SPC sum (1001:1201)
995	4869	BS 415 + 615 + 438 + 638 + 439 + 639 <= SPC 1301+1401
996	4870	BS 511 + 711 + 538 + 738 + 539 + 739 <= SPC 1501 + 1601+1701
997	4871	BS 116 = SPC sum (110:1710)
998	4872	BS 417 + 617 = SPC 110 + 210
999	4873	BS 418 + 618 = SPC sum (310 : 910)
1000	4874	BS 419 + 619 = SPC 1010 + 1110 + 1210
1001	4875	BS 420 + 620 = SPC 1310 + 1410
1002	4876	BS 516 + 716 = SPC 1510 + 1610 +1710
1003	4877	BS 110 + 137 + 138 = SPC sum (119:1719)
1004	4878	BS vs LBM (1) BS 422 = LBM1 101 + 110 + 201 + 210
1005	4879	BS vs LBM (1) BS 423 + 436 >= LBM1 601 + 610 + 701 + 710 + 801 + 810 + 901 + 910
1006	4880	BS vs LBM (1) BS 424 = LBM1 1001 + 1010 + 1101 + 1110 + 1201 + 1210
1007	4881	BS vs LBM (1) BS 425 = LBM1 1301 + 1310
1008	4882	BS vs LBM (1) BS 426 = LBM1 1401+ 1410
1009	4883	BS 506+521+537 = LBM1 1546+1646+1746
1010	4884	BS 403 = LBM1 328
1011	4885	BS 403 + 406 + 437 >= LBM1 328 + 428
1012	4886	BS 423 + 436 >= LBM1 601 + 610 + 701 + 710 + 801 + 810
1013	4887	BS 521+ 537 >= LBM1 1601 + 1610 +1701 + 1710
1014	4888	BS 406 = LBM1 446
1015	4889	BS 506 = LBM1 1528
1016	4890	BS 203 + 206 +221 + 233 >= LBM1 sum (146 : 1746)
1017	4891	BS 622 = LBM3 101 + 110 +201 + 210
1018	4892	BS 624 = LBM3 1001 +1010 +1101 +1110 +1201 +1210
1019	4893	BS 625 = LBM3 1301 + 1310
1020	4894	BS 626 = LBM3 1401 +1410
1021	4895	BS 603 = LBM3 328
1022	4896	BS 707 + 708 + 709 = LBM3 1528
1023	4897	BS 706 + 721 + 737 = LBM3 1546 + 1646 + 1746
1024	4898	BS 623 + 636 >= LBM3 601 +610 +701 +710 + 801 +810 + 901 + 910
1025	4899	BS 721 +7367 >= LBM3 1701 +1710 + 1601 + 1610
1026	4900	BS 603 + 606 + 637 >= LBM3 328 + 428
1027	4901	BS 607 + 608 + 609 + 637 >= LBM3 428
1028	4904	606 = 425
1029	4905	BS 706 = LBM3 1528
1030	4906	BS 303 +306 + 321 +336 = LBM3 sum (146 : 1746)
1031	4907	BS 452 =DBM1 101 + 102 + +103 + 201 + 202 + 203
1032	4908	BS(1) 453 = DBM (3)601 + 602 + 603 + 701 + 702 + 703 + 801 + 802 + 803 + 901 + 902 + 903
1033	4909	BS 454 = DBM1 1001 +1002 + 1003 + 1101 + 1102 + 1103 + 1201 + 1202 +1203
1034	4910	BS 455 = DBM1 1301 + 1302 + 1303
1035	4911	BS 456 = DBM1 1401 + 1402 + 1403
1036	4912	BS 545 + 564 >= DBM1 1524
1037	4913	BS 245 + 264 >= DBM1 424 + 1524
1038	4914	BS 452 <= DBM1 124 + 224
1039	4915	BS 445 <= DBM1 324 + 424
1040	4916	BS 453 <= 524 + 624 + 724 +824 + 924
1041	4917	BS 445 +464 <= DBM1 301 + 302 + 303 + 310 + 401 + 402 + 403 + 410

1042	4918	BS 453 + 464 >= DBM1 601 + 602 + 603 + 701 + 702 + 703 + 801 + 802 + 803 + 901 + 902 + 903
1043	4919	BS 652 = DBM3 101 +102 + 103 + 201 + 202 + 203
1044	4920	BS 653 = DBM3 601+ 602 + 603 + 701 + 702 + 703 + 801+ 802 + 803 + 901 + 902 + 903
1045	4921	BS 654 = DBM (3) 1001 +1002 + 1003 + 1101 + 1102 + 1103 + 1201 + 1202 + 1203
1046	4922	BS 655 = DBM (3) 1301 + 1302 + 1303
1047	4923	BS 656 = DBM(3) 1401 + 1402 + 1403
1048	4924	BS 753 + 764 >= DBM(3) 1524
1049	4925	BS 345 + 353 + 364 >= DBM(3) 424 + 524 + 624 + 724 + 824 + 924 + 1524
1050	4926	BS 652 <= DBM(3) 124 +224
1051	4927	BS 645 <= DBM(3) 324 + 424
1052	4928	BS 653 < = DBM (3) 524 + 624 + 724 + 824 + 924
1053	4929	BS 645 + 664 = DBM(3) 301 + 302 + 303 + 401 + 402 + 403
1054	4930	BS 653 +654 >= DBM(3) 601 + 602 + 603 + 702 + 702 + 703 + 801 + 802 + 803 + 901 + 902 + 903
1055	4931	BS 134= 234 + BS 334
1056	4932	BS 234=BS 434 + BS 534
1057	4933	BS 334=BS 634 + BS 734
1058	4934	BS 137=BS 237 + BS 337
1059	4935	BS 237=BS 437 + BS 537
1060	4936	BS 337=BS 637 + BS 737
1061	4937	BS 138=BS 238 + BS 338
1062	4938	BS 238=BS 438 + BS 538
1063	4939	BS 338=BS 638 + BS 738
1064	4940	BS 139=BS 239 + BS 339
1065	4941	BS 239=BS 439 + BS 539
1066	4942	BS 339=BS 639 +BS 739
1067	4943	BS 140=BS 240 + BS 340
1068	4944	BS 240=BS 440 +BS 550
1069	4945	BS 340=BS 640 + BS 740
1070	4946	BS 141=BS 241 + BS 341
1071	4947	BS 241=BS 441 + BS 551
1072	4948	BS 341=BS 641 + BS 741
1073	4949	BS 250=BS 450 + BS 550
1074	4950	BS 371=BS 671 + BS 771
1075	4951	BS 372=BS 672 + BS 772
1076	4952	LBM (1) 1701 =sum(1702:1706)
1077	4953	LBM (1) 1710 =sum(1711:1718)
1078	4954	LBM (1) 1719 =sum(1720:1727)
1079	4955	LBM(1) 328 = sum(329:336)
1080	4956	LBM(1) 428=sum(429:436)
1081	4957	LBM(1) 1428=sum(1429:1436)
1082	4958	LBM(1) 1528 =sum(1529:1536)
1083	4959	LBM (1) 1737 = sum (1738 : 1745)
1084	4960	LBM (1) 1438 >= 1402 + 1411 + 1420 + 1429
1085	4961	LBM (1) 1538 >= 1502 + 1511 + 1520 + 1529
1086	4962	LBM (1) 1638 >= 1602 + 1611 + 1620
1087	4963	LBM (1) 1738 >= 1702 + 1711 + 1720
1088	4964	LBM(1) 1746 =1701 +1710 +1719
1089	4965	LBM(1) 1746 = 1737
1090	4967	LBM (3) 1701 = sum (1702 : 1709)
1091	4968	LBM (3) 1710 = sum(1711:1718)
1092	4969	LBM (3) 119 = sum(120 : 127)
1093	4970	LBM (3) 219 = sum(220 : 227)
1094	4971	LBM (3) 319 = sum(320 : 327)
1095	4972	LBM (3) 419 = sum(420 : 427)
1096	4973	LBM (3) 519 = sum(520 : 527)

1097	4974	LBM (3) 619 = sum (620 :627)
1098	4975	LBM (3) 719 = sum (720 :727)
1099	4976	LBM (3) 819 = sum (820 :827)
1100	4977	LBM (3) 919 = sum (920 :927)
1101	4978	LBM (3) 1019 = sum (1020 :1027)
1102	4979	LBM (3) 1119 = sum (1120 :1127)
1103	4980	LBM (3) 1219 = sum (1220 :1227)
1104	4981	LBM (3) 1319 = sum (1320 :1327)
1105	4982	LBM (3) 1419 = sum (1420 :1427)
1106	4983	LBM (3) 1519 = sum (1520 :1527)
1107	4984	LBM (3) 1619 = sum (1620 :1627)
1108	4985	LBM (3) 1719 = sum (1720 :1727)
1109	4987	LBM (3) 1737 = sum (1738 :1745)
1110	4988	LBM (3) 1146 = 1101 + 1110 + 1119
1111	4989	LBM (3) 1746 = 1701 + 1710 + 1719
1112	4990	LBM (3) 1746 = 1737
1113	4991	LBM (3) 546 = 537
1114	4992	LBM (3) 1738> = 1702 + 1711 + 1720
1115	4993	LBM (3) 1645 < = 1609 + 1618 + 1627
1116	4994	DBM (1) 303 = sum (304:309)
1117	4995	DBM (1) 310 = sum (311: 316)
1118	4996	DBM (1) 317 = sum (318: 323)
1119	4997	DBM (1) 324 =301 + 302 + 303 + 310
1120	4998	DBM (1) 324 = 317
1121	5000	DBM (1) 1703 = sum (1704: 1709)
1122	5001	DBM (1) 1710 = sum (1711 : 1716)
1123	5002	DBM (1) 1717 = sum (1718: 1723)
1124	5003	DBM (1)1724 =1701 + 1702 + 1703 + 1710
1125	5004	DBM (1) 1724 = 1717
1126	5005	DBM (1) 1723 < = 1709 + 1716
1127	5006	DBM (1) 503 = sum (504: 509)
1128	5007	DBM (1) 510 = sum (511: 516)
1129	5008	DBM (1) 517 = sum (518: 523)
1130	5009	DBM (1) 524 =501 + 502 + 503 +510
1131	5010	DBM (1) 524 = 517
1132	5011	DBM (1) 523 < = 509 + 516
1133	5012	DBM (1) 318 >= 301 +302 + 304 + 311
1134	5013	DBM (1) 518 >= 501 + 502 + 504 + 511
1135	5014	DBM (1)1718 >= 1701 + 1702 + 1704 + 1711
1136	5015	DBM (3) 303= sum(304:309)
1137	5016	DBM (3) 310 = sum(311:316)
1138	5017	DBM (3) 317 = sum(318:323)
1139	5018	DBM (3) 323 <= 309 + 316
1140	5019	DBM (3) 318 >= 301 +302 + 304 + 311
1141	5020	DBM (3) 324 = 317
1142	5021	DBM (3) 503= sum(504:509)
1143	5022	DBM (3) 510 = sum(511:516)
1144	5023	DBM (3) 517 = sum(518:523)
1145	5024	DBM (3) 523 <= 509 + 516
1146	5025	DBM (3) 518 >= 501 +502 + 504 + 511
1147	5026	DBM (3) 524 = 517
1148	5027	DBM (3) 1703= sum(1704:1709)
1149	5028	DBM (3) 1710 = sum(1711:1716)
1150	5029	DBM (3) 1717 = sum(1718:1723)
1151	5030	DBM (3) 1723 <= 1709 + 1716

1152	5031	DBM (3) 1718 \geq 1701 + 1702 + 1704 + 1711
1153	5032	DBM (3) 524 = 517
1154	5033	SPC 1719 = SPC 1701 + SPC 1710
1155	5034	DS 520 = sum(521: 525)
1156	5035	DS 526 = sum(527: 531)
1157	5036	DS 532 = sum(533: 537)
1158	5037	DS 538 = 520 + 526 + 532

Appendix 2: Institutional Sectors

Main Sector	Subsector	Description	-
Government	Central Government	Central Government is legal entity established by political processes that have legislative, judicial, or executive authority over other institutional units within specific areas.	General Assembly, Ministries and their sections (departments), Courts, etc;
	Local Government	Local Government are units of legal entities , respectively municipalities established by political processes that have legislative, judicial, or executive authority over other institutional units.	Municipalities.
Financial Corporations	DC, ODC, OFC	The financial corporations sector consist of all resident corporations and quasi-corporations principally engaged in financial intermediation or in related auxiliary financial activities	Central bank, commercial banks, insurance companies, pension funds, and the rest of financial institutions.
Depository Corporations	Depository Corporations	-	-
	Central Bank	The central bank is the national financial institution that exercises control over key aspects of the financial system and carries out such activities as issuing currency, regulating money supply and credit, managing international reserves, transacting with the IMF, and providing credit to other depository corporations.	Central bank of the Republic of Kosovo (CBK)
	Other Depository Corporations (ODC)	The other depository corporations subsector consists of all resident financial corporations (except the central bank) and quasi-corporations that are mainly engaged in financial intermediation and that issue liabilities included in the national definition of broad money	Procredit Bank, Banka Ekonomike, Raiffeisen Bank, Bank for Business, NLB Prishtina, Banka Kombëtare Tregëtare, Komercijalna Banka, Türk Ekonomik Bankasi
Other Financial Corporations	Other Financial Corporations	-	-
	Other Financial Intermediaries (OFC)	The subsector of other financial intermediaries covers a diverse group of units constituting all financial corporations other than depository corporations, insurance corporations, pension funds, and financial auxiliaries.	FINCA, KEP, Gramen Trust, Agency for Finance in Kosovo, Cordaid, Besëlidhja Micro Finance, Kreditimi Rural i Kosovës, Kosinvest World Vision, Mështekna, Centro Laici Italiani per le Mission, START, Ballkanctie, Perspektiva 4, AgroBusinees Development Unit, Koosva Aid and development, Atlantic Capital Partners, Vllesa - Co, Crimson Finance Fund.
	Pension Funds	Pension funds are established to provide retirement benefits for specific groups of employees. Pension funds hold and invest assets of contributors to cover future pension payments. Governments	KPST, Slovenian - Kosovar Pension Fund.

		sometimes organize pension plans for their employees, which are independent of the social security system. Pension plans can be established on a voluntary basis, or they can be compulsory with mandated contributions from the employee, employer, or both.	
	Insurance Companies	Insurance companies provide financial benefits to policyholders and their survivors in the event of accidents, illness, death, disasters, or incurrance of various business or personal expenses. Insurance corporations invest premiums to build up portfolios of financial assets to be used to meet future claims.	Croatia Insurance, Dardania, Dukagjini, Insignu, Kosova e Re, Sigal-Drini, Sigkos, Sigma, Siguria, Elsig, Shoqata e Sigurimeve IAK, Fondi I Garancionit GFK, CIU, Dukagjini Life.
	Financial Auxiliaries	The financial auxiliary subsector includes financial corporations that engage in activities closely related to financial intermediation but do not act as intermediaries. Activities that are auxiliary to financial intermediation are performed, on a secondary basis, by traditional financial intermediaries or by financial auxiliaries that do not engage in raising funds or extending credit on their own account.	Exchange Bureaus: Agimi, Agoni, Ari, Beni, Euro, Euro Eki, Euro Exchange, Euro-Cufa, Gipa, Indriti, Monedha, Pikon, Prizreni, Valuta, Xeni, Ximi, E-Bani, Te Gazi, Pëllumbi, Hamza, Veli, Mena. Money Transfer Agencies: DMTH, KLM Enterprises, PCB Western Union, RZBK Western Union, Union Financiar Prishtina, E&S Efikasiteti Siguria Llc. Other Financial Auxiliaries: Guarantee Fund, Slovenian-Kosovar Fund - Assets Manager.
Nonfinancial corporations	Public owned	Nonfinancial corporations are legal entities engaged in economic activities and transactions in their own rights. Such units are responsible and accountable for the economic decisions or actions they take.	PTK, KEK, Termokos, Batllava, International Prishtina Airport, etc.
	Social owned		-
	Private owned		All private nonfinancial business entities which are incorporated.
Households	-	A household may consist of an individual or more than one person. Persons constituting a single household own assets in common, assume liabilities on behalf of the whole household, and make collective decisions on expenditure.	Individuals and self employed persons running a non incorporated business
NPISH	-	Non-profit institutions serving households (NPISH) are legal or social entities created for the purpose of producing goods and services, but whose status does not permit them to be a source of income, profit, or other financial gain for the units that establish, control, or finance them.	NGOs, charitable institutions, mosques, churches, etc.
Nonresidents	-	Nonresident sub-sector consists of nonresident institutional units (corporation or household) that enter into transactions with resident units, or have other economic links with resident units.	UNMIK, EULEX, nonresident households, corporations, etc.

Appendix 3: NACE Classification

Main category		Sub-category		Details					
Agriculture	A	Agriculture, forestry and fishing	A1	Crop and animal production, hunting, and related service activities	A1.1.1	Growing of cereals (except rice), leguminous crops, oil seeds, rice, vegetables, melons, roots, tubers, sugar cane, tobacco, fibre crops, non-perennial crops.			
					A1.2.1	Growing of grapes, tropical and subtropical fruits, citrus fruits, pome fruits, stone fruits, other tree, bush fruits and nuts, oleaginous fruits, beverage crops, spices, aromatic, drug, pharmaceutical crops, perennial crops, tropical, subtropical fruits, pome fruits, stone fruits, tree, bush fruits, nuts, oleaginous fruits, beverage crops, spices, aromatic, drug and pharmaceutical crops, of other perennial crops.			
					A1.3.0	Plant propagation.			
					A1.4.1	Raising of dairy cattle, buffaloes, horses, other equines, camels, camelids, sheep, goats, swine, pigs, poultry and other animals.			
					A1.5.0	Mixed farming.			
					A1.6.1	Support activities for crop production, support activities for animal production, post-harvest crop activities, seed processing for propagation.			
					A1.7.0	Hunting, trapping and related service activities.			
					A2	Forestry and logging	A2.1.0	Silviculture and other forestry activities.	
					A2.2.0	Logging			
					A2.3.0	Gathering of wild growing non-wood products.			
					A2.4.0	Support services to forestry			
				A3	Fishing and aquaculture	A3.1.1	Marine fishing and freshwater fishing.		
						A3.2.1	Marine aquaculture and freshwater aquaculture.		
			Industry	B	Mining and quarrying	B5	Mining and quarrying	B5.1.0	Mining of hard coal.
								B5.2.0	Mining of lignite.
B6	Extraction of crude petroleum and natural gas	B6.1.0				Extraction of crude petroleum.			
		B6.2.0				Extraction of natural gas.			
B7	Mining of metal ores	B7.1.0				Mining of iron ores.			
		B7.2.1				Mining of uranium and thorium ores.			
		B7.2.9				Mining of other non-ferrous metal ores.			
B8	Other mining and quarrying	B8.1.1				Quarrying of ornamental, building stone, limestone, gypsum, chalk, slate, operation of gravel and sand pits, mining of clays and kaolin.			
		B8.9.1				Mining of chemical, fertilizer minerals, extraction of peat, salt other mining and quarrying n.e.c.			

			B9	Mining support service activities	B9.1.0	Support activities for petroleum and natural gas extraction.
					B9.9.0	Support activities for other mining and quarrying.
Industry	C	Manufacturing	C10	Manufacturing of food products	C10.1.1	Processing and preserving of meat, processing, preserving of poultry meat, production of meat and poultry meat products.
					C10.2.0	Processing, preserving of fish, crustaceans and molluscs.
					C10.3.1	Processing, manufacture of fruit, vegetable juice, other processing preserving of fruit, potatoes and vegetables.
					C10.4.1	Manufacture of oils, fats, margarine and similar edible fats.
					C10.5.1	Operation of dairies, cheese making and manufacture of ice cream.
					C10.6.1	Manufacture of grain mill products, starches and starch products.
					C10.7.1	Manufacture of bread, fresh pastry goods and cakes, rusks biscuits, manufacture of preserved pastry goods, cakes, manufacture of macaroni, noodles, couscous and similar farinaceous products.
					C10.8.1	Manufacture of sugar, cocoa, chocolate, sugar confectionery, processing of tea, coffee, condiments, seasonings, prepared meals, dishes, homogenised food preparations, dietetic food and other food products n.e.c.
					C10.9.1	Manufacture of prepared feeds for farm animals and prepared pet foods.
			C11	Manufacture of beverages	C11.0.1	Distilling, rectifying and blending of spirits, of wine from grape, cider, other fruit wines, manufacture of other non-distilled fermented beverages, beer, malt, soft drinks, production of mineral waters and other bottled waters.
			C12	Manufacture of tobacco products	C12.0.0	Manufacture of tobacco products.
					C13.1.0	Preparation and spinning of textile fibres.
					C13.2.0	Weaving of textiles.
					C13.3.0	Finishing of textiles.
					C13.9.1	Manufacture of knitted, crocheted fabrics, made-up textile articles, except apparel, carpets, rugs, cordage, rope, twine, netting, non-wovens, articles made from non-wovens, except apparel, other technical, industrial textiles and other textiles n.e.c.
			C14	Manufacture of wearing apparel	C14.1.1	Manufacture of leather clothes, workwear, other outerwear, underwear, other wearing apparel and accessories.
					C14.2.0	Manufacture of articles of fur.
					C14.3.1	Manufacture of knitted, crocheted hosiery, other knitted and crocheted apparel.
			C15	Manufacture of leather and related products	C15.1.1	Tanning and dressing of leather, dressing, dyeing of fur, luggage, handbags, saddler, harness and the like.
					C15.2.0	Manufacture of footwear.
			C16	Manufacture	C16.1.0	Sawmilling and planning of wood.

	of wood and of products of wood and cork, except furniture; manufacture of articles of cork, straw and plaiting materials	C16.2.1	Manufacture of veneer sheets and wood-based panels, assembled parquet floors, other builders' carpentry, joinery, wooden containers, other products of wood, articles of cork, straw and plaiting materials.
C17	Manufacture of paper and paper products	C17.1.1	Manufacture of pulp, paper and paperboard, household, sanitary goods toilet requisites, paper stationery, wallpaper, other articles of paper and paperboard.
C18	Printing and reproduction of recorded media	C18.1.1	Printing of newspapers, other printing, pre-press, pre-media services, binding and related services.
		C18.2.0	Reproduction of recorded media.
C19	Manufacture of coke and refined petroleum products	C19.1.0	Manufacture of coke oven products.
		C19.2.0	Manufacture of refined petroleum products.
C20	Manufacture of chemicals and chemical products	C20.1.1	Manufacture of industrial gases, dyes, pigments, other inorganic basic chemicals, other organic, fertilisers, nitrogen compounds, plastics in primary forms, synthetic rubber in primary forms.
		C20.2.0	Manufacture of pesticides and other agrochemical products.
		C20.3.0	Manufacture of paints, varnishes, similar coatings, printing ink and mastics.
		C20.4.1	Manufacture of soap, detergents, cleaning, polishing preparations, perfumes and toilet preparations.
		C20.5.1	Manufacture of explosives, glues, essential oils, and other chemical products n.e.c.
		C20.6.0	Manufacture of man-made fibres.
C21	Manufacture of basic pharmaceutical products and pharmaceutical preparations	C21.1.0	Manufacture of basic pharmaceutical products.
		C21.2.0	Manufacture of pharmaceutical preparations.
C22	Manufacture of rubber and plastic products	C22.1.1	Manufacture of rubber tyres and tubes, retreading, rebuilding of rubber tyres and other rubber products.
		C22.2.1	Manufacture of plastic plates, sheets, tubes, profiles, plastic packing goods, builders' ware of plastic and other plastic products.
C23	Manufacture of other non-metallic mineral products	C23.1.1	Manufacture of flat glass, shaping, processing of flat glass, hollow glass, glass fibres and including technical glassware.
		C23.2.0	Manufacture of refractory products.
		C23.3.1	Manufacture of ceramic tiles, flags, bricks, tiles and construction products, in baked clay.

		C23.4.1	Manufacture of ceramic household, ornamental articles, ceramic sanitary fixtures, ceramic insulators, insulating fittings and other technical ceramic products.
		C23.5.1	Manufacture of cement, lime and plaster.
		C23.6.1	Manufacture of concrete products for construction purposes, plaster products for construction purposes, ready-mixed concrete, mortars, other articles of concrete, plaster and cement.
		C23.7.0	Cutting, shaping and finishing of stone.
		C23.9.1	Production of abrasive products, other non-metallic mineral products n.e.c.
C24	Manufacture of basic metals	C24.1.0	Manufacture of basic iron, steel and of ferro-alloys.
		C24.2.0	Manufacture of tubes, pipes, hollow profiles, related fittings and steel.
		C24.3.1	Cold drawing of bars, cold rolling of narrow strip, cold forming or folding and cold drawing of wire.
		C24.4.1	Precious metals production, aluminium production, lead, zinc and tin production, copper production, other non-ferrous metal production, processing of nuclear fuel.
		C24.5.1	Casting of iron, steel, light metals, and other non-ferrous metals.
C25	Manufacture of fabricated metal products, except machinery and equipment.	C25.1.1	Manufacture of metal structures, parts of structures, doors and windows of metal.
		C25.2.1	Manufacture of central heating radiators and boilers, other tanks, reservoirs and containers of metal.
		C25.3.0	Manufacture of steam generators, except central heating hot water boilers.
		C25.4.0	Manufacture of weapons and ammunition.
		C25.5.0	Forging, pressing, stamping, roll-forming of metal and powder metallurgy.
		C25.6.1	Treatment, coating of metals and machining.
		C25.7.1	Manufacture of cutlery, locks, hinges and manufacture of tools.
		C25.9.1	Manufacture of steel drums, similar containers, light metal packaging, wire products, chain, springs, fasteners, screw machine products, fasteners, screw machine products and other fabricated metal products n.e.c.
C26	Manufacture of computer, electronic and optical products	C26.1.1	Manufacture of electronic components and loaded electronic boards.
		C26.2.0	Manufacture of computers and peripheral equipment.
		C26.3.0	Manufacture of communication equipment.
		C26.4.0	Manufacture of consumer electronics.
		C26.5.1	Manufacture of instruments, appliances for measuring, testing, navigation, watches and clocks.

		C26.6.0	Manufacture of irradiation, electromedical and electrotherapeutic equipment.
		C26.7.0	Manufacture of optical instruments and photographic equipment.
		C26.8.0	Manufacture of magnetic and optical media.
C27	Manufacture of electrical equipment	C27.1.1	Manufacture of electric motors, generators and transformers, electricity distribution and control apparatus.
		C27.2.0	Manufacture of batteries and accumulators.
		C27.3.1	Manufacture of fibre optic cables, other electronic, electric wires and cables and wiring devices.
		C27.4.0	Manufacture of electric lighting equipment.
		C27.5.1	Manufacture of electric domestic appliances and non-electric domestic appliances.
		C27.9.0	Manufacture of other electrical equipment.
C28	Manufacture of machinery and equipment n.e.c.	C28.1.1	Manufacture of engines, turbines, except aircraft, vehicle, cycle engines, fluid power equipment, other pumps, compressors, other taps, valves, bearings, gears, gearing and driving elements.
		C28.2.1	Manufacture of ovens, furnace burners, lifting and handling equipment, office machinery, equipment (except computers and peripheral equipment), power-driven hand tools, non-domestic cooling, ventilation equipment, power-driven hand tools, other general-purpose machinery n.e.c.
		C28.3.0	Manufacture of agricultural and forestry machinery.
		C28.4.1	Manufacture of metal forming machinery and other machine tools.
		C28.9.1	Manufacture of machinery for metallurgy, mining, quarrying, construction, manufacture of machinery for food, beverage, tobacco processing, machinery for textile, apparel, leather production, machinery for paper, paperboard production, plastics, rubber machinery and other special-purpose machinery n.e.c.
C29	Manufacture of motor vehicles, trailers and semi-trailers	C29.1.0	Manufacture of motor vehicles, bodies (coachwork) for motor vehicles and trailers and semi-trailers.
		C29.2.0	Manufacture of bodies (coachwork) for motor vehicles, manufacture of trailers and semi-trailers.
		C29.3.1	Manufacture of electrical, electronic equipment for motor vehicles, other parts, accessories for motor vehicles, other parts and accessories for motor vehicles.
C30	Manufacture of other transport equipment	C30.1.1	Building of ships, floating structures, pleasure and supporting boats, manufacture of railway locomotives and rolling stock.
		C30.2.0	Manufacture of railway locomotives and rolling stock.
		C30.3.0	Manufacture of air, spacecraft and related machinery.
		C30.4.0	Manufacture of military fighting vehicles.

				C30.9.1	Manufacture of motorcycles, bicycles, invalid carriages and other transport equipment n.e.c.	
		C31	Manufacture of furniture	C31.0.1	Manufacture of office shop furniture, manufacture of kitchen furniture, manufacture of mattresses, manufacture of other furniture.	
		C32	Other manufacturing	C32.1.1	Striking of coins, manufacture of jewelry, related articles, imitation jewelry and related articles.	
				C32.2.0	Manufacture of musical instruments.	
				C32.3.0	Manufacture of sports goods.	
				C32.4.0	Manufacture of games and toys.	
				C32.5.0	Manufacture of medical and dental instruments and supplies.	
				C32.9.1	Manufacture of brooms and brushes and other manufacturing n.e.c.	
		C33	Repair and installation of machinery and equipment	C33.1.1	Repair of fabricated metal products, machinery, electronic, optical equipment, maintenance of ships, boats, maintenance of aircraft and spacecraft other transport equipment and repair of other equipment.	
				C33.2.0	Installation of industrial machinery and equipment.	
Industry	D	Electricity, gas, steam and air conditioning supply	D35	Electricity, gas, steam and air conditioning supply	D35.1.1	Production of electricity, transmission of electricity and distribution of electricity.
					D35.2.1	Manufacture of gas, distribution of gaseous fuels through mains, trade of gas through mains.
					D35.3.0	Steam and air conditioning supply.
Industry	E	Water supply, sewerage, waste management and remediation activities.	E36	Water collection, treatment and supply	E36.0.0	Water collection, treatment and supply.
					E37	Sewerage
			E38	Waste collection, treatment and disposal activities, materials recovery	E38.1.1	Collection of non-hazardous waste and collection of hazardous waste.
					E38.2.1	Treatment, disposal of non-hazardous waste, treatment and disposal of hazardous waste.
					E38.3.1	Dismantling of wrecks.
					E38.3.2	Recovery of sorted materials and recovery of sorted materials.
			E39	Remediation activities and other waste management services.	E39.0.0	Remediation activities and other waste management services.
Industry	F	Construction	F41	Construction of buildings	F41.1.0	Development of building projects.
					F41.2.0	Construction of residential and non-residential buildings.

		F42	Civil engineering	F42.1.1	Construction of roads, railways and motorways, underground railways, bridges and tunnels.
				F42.2.1	Construction of utility projects for fluids, utility projects for electricity and telecommunications.
				F42.9.1	Construction of water projects, construction of other civil engineering projects n.e.c.
		F43	Specialised construction activities	F43.1.1	Demolition, site preparation, test drilling and boring.
				F43.2.1	Electrical installation, plumbing, heat and air-conditioning installation, other construction installation, building completion and finishing.
				F43.3.1	Plastering, joinery installation, floor, wall covering, painting, glazing, other building completion and finishing.
				F43.9.1	Roofing activities, other specialised construction activities n.e.c.
Services	G	G45	Wholesale and retail trade, repair of motor vehicles and motorcycles	G45.1.1	Sale of cars, light motor vehicles, sale of other motor vehicles.
				G45.2.0	Maintenance and repair of motor vehicles.
				G45.3.1	Wholesale trade of motor vehicle parts and accessories, retail trade of motor vehicle parts and accessories.
				G45.4.0	Sale, maintenance, repair of motorcycles, related parts and accessories.
		G46	Wholesale trade, except of motor vehicles and motorcycles	G46.1.1	Agents involved in the sale of agricultural raw materials, live animals, textile raw materials, semi-finished goods, agents involved in the sale of fuels, ores, metals, industrial chemicals, agents timber, machinery, building materials, industrial equipment, ships, aircraft, agents involved in the sale of furniture, household goods, hardware, ironmongery, agents involved in the sale of textiles, clothing, fur, footwear, leather goods, agents involved in the sale of food, beverages, tobacco, agents specialised in the sale of other particular products and agents involved in the sale of a variety of goods.
				G46.2.1	Wholesale of grain, unmanufactured, tobacco, seeds, animal feeds, flowers, plants, live animals, hides, skins and leather.
				G46.3.1	Wholesale of fruit and vegetables, meat products, dairy products, eggs, edible oils, fats, beverages, tobacco products, sugar, chocolate, sugar confectionery, coffee, tea, cocoa, spices, other food, including fish, crustaceans, mollusks, non-specialized food, beverages and tobacco.
				G46.4.1	Wholesale of textiles, clothing, footwear, electrical household appliances, china, glassware, cleaning materials, perfume, cosmetics and pharmaceutical goods, furniture, carpets, lightings equipment,

				watches, jewellery and other households goods.
			G46.5.1	Wholesale of computers, computer peripheral equipment, software, electronic, telecommunications equipment and parts.
			G46.6.1	Wholesale of agricultural machinery, equipment and supplies, machine tools, mining, construction, civil engineering machinery, machinery for the textile industry sewing, knitting machines, office furniture, other office machinery equipment, other machinery and equipment.
			G46.7.1	Wholesale of solid, liquid, gaseous fuels and related products, metals, metal ores, wood, construction materials, sanitary equipment, hardware, plumbing and heating equipment, supplies, chemical products, other intermediate products, waste and scrap.
			G46.9.0	Non-specialised wholesale trade
	G47	Retail trade, except of motor vehicles and motorcycles.	G47.1.1	Retail sale in non-specialised stores with food, beverages or tobacco predominating, other retail sale in non-specialised stores.
			G47.2.1	Retail sale of fruit and vegetables in specialised stores, meat products in specialised stores, fish, crustaceans, molluscs in specialised stores, bread, cakes, flour confectionery and sugar confectionery in specialised stores, retail sale of beverages in specialized, other retail sale of food in specialised stores, tobacco products in specialised stores.
			G47.3.0	Retail sale of automotive fuel in specialised stores.
			G47.4.1	Retail sale of computers, peripheral units, software in specialised stores, retail sale of telecommunications equipment in specialised stores, retail sale of audio and video equipment in specialised stores.
			G47.5.1	Retail sale of textiles in specialised stores, hardware, paints and glass in specialised stores, hardware, paints, glass in specialised stores, carpets, rugs, wall and floor coverings in specialised stores, electrical household appliances in specialised stores, furniture, lighting equipment and other household articles in specialised stores.
			G47.6.1	Retail sale of books in specialised stores, Retail sale of newspapers, stationery in specialised stores, retail sale of music video recordings in specialised stores, retail sale of sporting equipment in specialised stores, retail sale of games and toys in specialised stores.

				G47.7.1	Retail sale of clothing in specialised stores, footwear, leather goods in specialised stores, dispensing chemist in specialised stores, retail sale of medical orthopaedic goods in specialised stores, retail sale of cosmetic, toilet articles in specialised stores, retail sale of flowers, plants, seeds, fertilisers, pet animals, pet food in specialised stores, retail sale of watches, jewellery in specialised stores, other retail sale of new goods in specialised stores.	
				G47.8.1	Retail sale via stalls and markets of food, beverages, tobacco products, sale via stalls, markets of textiles, clothing, footwear and markets of other goods.	
				G47.9.1	Retail sale via mail order houses or via Internet, other retail sale not in stores, stalls or markets.	
Services	H	Transporting and storage	H49	Land transport and transport via pipelines	H49.1.0	Passenger rail transport, interurban.
					H49.2.0	Freight rail transport.
					H49.3.1	Urban and suburban passenger land transport
					H49.4.1	Freight transport by road, Removal services
					H49.5.0	Transport via pipeline
					H50	Water transport
					H50.1.0	Sea and coastal passenger water transport
					H50.2.0	Sea and coastal freight water transport.
					H50.3.0	Inland passenger water transport.
					H50.4.0	Inland freight water transport.
					H51	Air transport
					H51.1.0	Passenger air transport.
					H51.2.1	Freight air transport and space transport.
					H52	Warehousing and support activities for transportation
					H52.1.0	Warehousing and storage.
		H52.2.1	Service activities incidental to land transportation, water transportation, air transportation, cargo handling and other transportation support activities.			
		H53	Postal and courier activities			
		H53.1.0	Postal activities under universal service obligation.			
		H53.2.0	Other postal and courier activities.			
Services	I	Accommodation and food service activities	I55	Accommodation	I55.1.0	Hotels and similar accommodation.
					I55.2.0	Holiday and other short-stay accommodation.
					I55.3.0	Camping grounds, recreational vehicle parks and trailer parks.
					I55.9.0	Other accommodation
					I56	Food and beverage service activities.
					I56.1.0	Restaurants and mobile food service activities.
		I56.2.1	Event catering activities and other food service activities.			

Services	J	Information and communication	J58	Publishing activities	I56.3.0	Beverage serving activities.
					J58.1.1	Book publishing, directories, mailing lists, newspapers, journals periodicals and other publishing activities.
		J58.2.1	Publishing of computer games and other software publishing.			
		J59	Motion picture, video, television programme production, sound recording and music publishing activities.	J59.1.1	Motion picture, video and television programme distribution production activities, post-production activities, motion picture and motion picture projection activities.	
				J59.2.0	Sound recording and music publishing activities.	
		J60	Programming and broadcasting activities.	J60.1.0	Radio broadcasting.	
				J60.2.0	Television programming and broadcasting activities.	
		J61	Telecommunications	J61.1.0	Wired telecommunications activities.	
				J61.2.0	Wireless telecommunications activities.	
				J61.3.0	Satellite telecommunications activities.	
				J61.9.0	Other telecommunications activities.	
		J62	Computer programming, consultancy and related activities.	J62.0.1	Computer programming activities, consultancy activities, facilities management activities, other information technology and computer service activities.	
		J63	Information service activities	J63.1.1	Data processing, hosting, related activities and web portals.	
		Services	K	Financial and insurance activities	K64	Financial service activities, except insurance and pension funding
K64.2.0	Activities of holding companies.					
K64.3.0	Trusts, funds and similar financial entities.					
K64.9.1	Financial leasing, other credit granting, other financial service activities, except insurance and pension funding n.e.c.					
K65	Insurance, reinsurance, pension funding, except compulsory social security.			K65.1.1	Life insurance and Non-life insurance.	
				K65.2.0	Reinsurance	
				K65.3.0	Pension funding	

		K66	Activities auxiliary to financial services and insurance activities.	K66.1.1	Administration of financial markets, security, commodity contracts brokerage, other activities auxiliary to financial services, except insurance and pension funding.	
				K66.2.1	Risk and damage evaluation, activities of insurance agents and brokers, other activities auxiliary.	
				K66.3.0	Fund management activities.	
Services	L	Real estate activities	L68	Real estate activities	L68.1.0	Buying and selling of own real estate.
				L68.2.0	Renting and operating of own or leased real estate.	
				L68.3.1	Real estate agencies, management of real estate on a fee or contract basis.	
Services	M	Professional, scientific and technical activities	M69	Legal and accounting activities	M69.1.0	Legal and accounting activities.
				M69.2.0	Accounting, bookkeeping, auditing activities and tax consultancy.	
			M70	Activities of head offices; management consultancy activities	M70.1.0	Activities of head offices.
			M71	Architectural and engineering activities; technical testing and analysis	M70.2.1	Public relations and communication activities, business and other management consultancy activities.
				M71.1.1	Architectural activities, engineering activities and related technical consultancy.	
				M71.2.0	Technical testing and analysis.	
			M72	Scientific research and development	M72.1.1	Research and experimental development on biotechnology, other research, experimental development on natural sciences and engineering.
				M72.2.0	Research and experimental development on social sciences and humanities.	
			M73	Advertising and market research	M73.1.1	Advertising agencies and media representation.
				M73.2.0	Market research and public opinion polling.	
			M74	Other professional, scientific and technical activities	M74.1.0	Specialised design activities.
				M74.2.0	Photographic activities.	
				M74.3.0	Translation and interpretation activities.	
				M74.9.0	Other professional, scientific and technical activities n.e.c.	
			M75	Veterinary activities	M75.0.0	Veterinary activities.

Services	N	Administrative and support service activities	N77	Rental and leasing activities	N77.1.1	Renting and leasing of cars, light motor vehicles, renting and leasing of trucks.
					N77.2.1	Renting and leasing of recreational and sports goods, video tapes and disks, leasing of other personal and household goods.
					N77.3.1	Renting and leasing of agricultural machinery, equipment, construction and civil engineering machinery and equipment, leasing of office machinery and equipment (including computers), leasing of water transport equipment, leasing of air transport equipment, leasing of other machinery, equipment and tangible goods n.e.c.
					N77.4.0	Leasing of intellectual property, similar products and except copyrighted works.
			N78	Employment activities	N78.1.0	Activities of employment and placement agencies.
					N78.2.0	Temporary employment agency activities.
					N78.3.0	Other human resources provision.
			N79	Travel agency, tour operator and other reservation service and related activities	N79.1.1	Travel agency activities and tour operator activities.
					N79.9.0	Other reservation service and related activities.
			N80	Security and investigation activities	N80.1.0	Private security activities.
					N80.2.0	Security system services activities investigation activities.
					N80.3.0	Investigation activities.
			N81	Services to buildings and landscape activities	N81.1.0	Combined facilities support activities.
					N81.2.1	General cleaning of buildings, other building and industrial cleaning activities and other cleaning activities.
N82	Office administrative, office support and other business support activities	N82.1.1	Combined office administrative service activities, photocopying, document preparation, and other specialised office support activities.			
		N82.3.0	Organisation of conventions and trade shows.			
		N82.9.1	Activities of collection agencies and credit bureaus, packaging activities, other business support service activities n.e.c.			
Other	O	Public administration and defence; compulsory social security	O84	Public administration and defence; compulsory social security	O84.1.1	General public administration activities, regulation of the activities of providing health care, education, cultural services and other social services, excluding social security regulation of and contribution to more efficient operation of businesses.

Other	P	Education	P85	Education	O84.2.1	Foreign affairs, defence activities, justice and judicial activities, public order and safety activities, fire service activities.			
					O84.3.0	Compulsory social security activities.			
					P85.1.0	Pre-primary education			
					P85.3.1	General secondary education, technical and vocational secondary education.			
					P85.4.1	Post-secondary non-tertiary education and tertiary education.			
					P85.5.1	Sports and recreation education, cultural education, driving school activities, driving school activities, other education n.e.c.			
Other	Q	Human health and social work activities	Q86	Human health activities	Q86.1.0	Hospital activities.			
					Q86.2.1	General medical practice activities, specialist medical practice activities and dental practice activities.			
					Q86.9.0	Other human health activities.			
					Q87	Residential care activities	Q87.1.0	Residential nursing care activities, residential care activities for mental retardation, mental health and substance abuse.	
							Q87.3.0	Residential care activities for the elderly and disabled.	
							Q87.9.0	Other residential care activities.	
			Q88	Social work activities without accommodation	Q88.1.0	Social work activities without accommodation for the elderly and disabled.			
					Q88.9.1	Child day-care activities, other social work activities without accommodation n.e.c.			
			Other	R	Arts, entertainment and recreation	R90	Creative, arts and entertainment activities	R90.0.1	Performing arts, support activities to performing arts, artistic creation and operation of arts facilities.
								R91.0.1	Library and archives activities, museums activities, operation of historical sites, buildings, similar visitor attractions, botanical, zoological gardens and nature reserves activities.
						R92	Gambling and betting activities	R92.0.0	Gambling and betting activities.
R93	Sports activities and amusement and recreation activities	R93.1.1				Operation of sports facilities, activities of sport clubs, fitness facilities and other sports activities.			
Other	S	Other services activities				S94	Activities of membership organisations	S94.1.1	Activities of professional membership organisations, activities of business and employers membership organisations.
								S94.2.0	Activities of trade unions.
			S94.9.1	Activities of religious organisations, political organisations and other membership organisations n.e.c.					

		S95	Repair of computers and personal and household goods	S95.1.1	Repair of computers and peripheral equipment and communication equipment.
				S95.2.1	Repair of consumer electronics, household appliances, home, garden equipment, footwear, leather goods, furniture, home furnishings, repair of watches, clocks, jewellery, repair of other personal and household goods.
		S96	Other personal service activities.	S96.0.1	Washing and (dry-)cleaning of textile and fur products, hairdressing, other beauty treatment, funeral and related activities, physical well-being activities and other personal service activities n.e.c.
Other	T		Activities of households as employers, undifferentiated goods, services - producing activities of households for own use.	T97	Activities of households as employers of domestic personnel.
				T97.0.0	Activities of household as employer and domestic personnel.
				T98	Undifferentiated goods, services-producing activities of private households for own use.
				T98.1.0	Undifferentiated goods-producing activities of private households for own use.
Other	U		Activities of extraterritorial organisations and bodies	U99	Activities of extraterritorial organisations and bodies.
				U99.0.0	Activities of extraterritorial organisation and bodies.