

Data item name	Mnemonic
Pretax Income	PI
Appropriations to Untaxed Reserves	AUTXR
Income Taxes	
Income Taxes – Current	TXC
Deferred Taxes (Income Account)	TXDI
Income Taxes – Other	TXO
Income Taxes – Total	TXT
Minority Interest (Income Account)	MII
Net Items	
Equity in Earnings – After Tax	EIEA
Preacquisition Profits	PACQP
Net Items – Other	NITO
Net Items – Total	NIT
Income Before Extraordinary Items	IB
Extraordinary Items	XI
Dividends	
Dividends – Preferred	DVP
Dividends – Common/Ordinary	DVC
Dividends – Share Capital – Other	DVSCO
Dividends – Total	DVT

Financial Services Income Statement – Combined Industry Format

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Data item name Mnemonic

Revenues

Insurance Premiums – Total (Insurance) IPTI

Interest and Related Income (Insurance) 91651.(IRITI) JTm0.0007 Tc-0.0019 Tw[]-2958.1()-3317.4
 a –Unre 5Insu5 a 5)

Investment Income – Total (Insurance) 13533(IVTI) J0 -1.5449 TD-0 Tc0 Tw()Tj34.1317 0 TD()Tj-34.13

Investment Income (Real Estate)-394(late) 1608-394IIREI

Interest and Divs.5i

Data item name	Mnemonic
Commissions and Fees – Other	CFO
Trading/Dealing Securities – Gain (Loss)	TDSG
Investment Securities – Gain (Loss) – Realized	ISGR
Investment Securities – Gain (Loss) – Unrealized	ISGU
Investment Securities – Gain (Loss) – Total	ISGT
Revenue/Income – Sundry	RIS
Revenue – Total	REVT
Expenses	
Benefits and Claims – Total (Insurance)	BCT
Dividends and Bonuses Paid to Policyholders	DVPDP
Commissions Expense (Insurance)	XCOMI
Amortization of Deferred Policy Acquisition Costs	ADPAC
Investment Expense (Insurance)	XIVI
Expense – Other (Insurance)	XOI
Expense – Investment (Real Estate)	XIVRE
Expense – Development (Real Estate)	XDVRE
Expense – Other (Real Estate)	XORE
Brokerage, Clearing, and Exchange Fees	BCEF
Communications Expense	XCOM
Expense – Other (Broker/Dealer)	XOBD
Interest Expense	
Interest Expense – Deposits – Customer	XINDC
Interest Expense – Deposits – Banks	XINDB
Interest Expense – Short-term Borrowings	XINST
Interest Expense on Long-term Debt	XINTD
Interest Expense – Sundry	XINS
Interest Expense – Total	XINT
Provision – Credit Losses (Income Account)	PCL

Data item name	Mnemonic
Administrative and General Expense	
Staff Expense – Total	XSTF
Equipment and Occupancy Expense	XEQO
Administrative and General Expense – Other	XAGO
Administrative and General Expense – Total	XAGT
Commissions and Fees Paid – Other	CFPDO
Expense – Sundry	XS
Expense – Total	XT
Foreign Currency Adjustment	FCA
Special Items	SPI
Provisions – Other	PVO
Pretax Income	PI
Appropriations to Untaxed Reserves	AUTXR
Income Taxes	
Income Taxes – Current	TXC
Deferred Taxes (Income Account)	TXDI
Income Taxes – Other	TXDO
Income Taxes – Total	TXT
Minority Interest (Income Account)	MII
Net Items	
Capital Gains – After Tax	CGA
Equity in Earnings – After Tax	EIEA
Net Items – Other	NIO
Net Items – Total	NIT
Income Before Extraordinary Items	IB
Extraordinary Items	XI

Supplementary Income Statement Information

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Data item name			Mnemonic
			ESUB
			CSTKE
			XSTFWS
			XSTFO
			XLR
			XPR
			EMOL
			RMUN
			TXVA
			TXE
			TXO
			TXFO
			XRD
			XRENT
			IRENT
			AMDC
			FCA
			SPI

Data item name	Mnemonic
Fixed Assets (Tangible) and Investments – Disposals – Gain (Loss)	FATD
Discontinued Operations	DO

Balance Sheet Models

Full Detail Balance Sheet

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Data item name	Mnemonic
Assets	
Cash and Due from Banks	CH
Short-term Investments – Total	IVST
Cash and Short-term Investments	CHSTI
Accounts Receivable/Debtors – Trade	RECTR
Accounts Receivable/Debtors – Other	RECCO
Accounts Receivable/Debtors – Total	RECT
Inventories/Stocks	
Inventories/Stocks – Raw Materials	INVRM
Inventories/Stocks – Work in Progress	INWIP
Inventories/Stocks – Finished Goods	INVFG
Inventories/Stocks – Other	INVO
Inventories/Stocks – Total	INVT
Current Assets – Other	
Prepaid Expense	XPP
Treasury Stock (Current Assets)	TSCA
Current Assets – Other Excluding Prepaid Expense	ACOX
Current Assets – Other – Total	ACO
Current Assets – Total	ACT

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Data item name	Mnemonic
Current Liabilities – Other	
Accrued Expenses	XACC
Taxes Payable	TXP
Accounts Payable/Creditors – Other	APO
Proposed Dividends	PRODV
Current Liabilities – Other – Excluding Accrued Expense	LCOX
Current Liabilities – Other	LCO
Current Liabilities – Total	LCT
Deferred Taxes (Balance Sheet)	TXDB
Long-term Debt – Total	DLTT
Minority Interest (Balance Sheet)	MIB
Reserves – Untaxed	RVUTX
Liabilities – Other	
Accrued Expense & Deferred Income	AEDI
Government Grants	GOVGR
Taxes – Noncurrent	TXNC
Provision – Pension Liabilities	PVPL
Provisions – Other	PVO
Exchange Adjustments (Liabilities)	EXCADJ
Unappropriated Net Profit (Shareholders' Equity)	UNNPL
Liabilities – Sundry	LS
Liabilities – Other	LO
Liabilities – Total	LT
Shareholders' Equity	
Preferred Stock – Redeemable	PSTKR
Preferred Stock – Nonredeemable	PSTKN
Preferred Stock – Total	PSTK
Common Stock	CSTK
Share Capital – Other	SCO

Data item name	Mnemonic
Participation Rights Certificates	PRC
Treasury Stock – All Capital – Total	TSTK
Capital Surplus/Share Premium Reserve	CAPS
Revaluation Reserve	RVLRV
Retained Earnings	RE
Unappropriated Net Profit (Shareholders' Equity)	UNNP
Equity Reserves – Other	ERO
Cumulative Translation Adjustment	TRANSA
Shareholders' Equity – Total	SEQ

Financial Services Balance Sheet – Combined Industry Format

T T F S (\$F).
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Data item name	Mnemonic
Assets	
Cash and Due from Banks	CH
Cash and Deposits – Segregated	CHS
Short-term Investments	
Federal Funds Sold	FFS
Resale Agreements	RAGR
Short-term Investments – Other	STIO
Short-term Investments – Total	IVST
Loans/Claims/Advances	
Loans/Claims/Advances – Short-term (Banks)	LCAST
Loans/Claims/Advances – Long-term (Banks)	LCALT
Loans/Claims/Advances – Total (Banks)	LCAT
Loans/Claims/Advances – Government	LCAG
Loans/Claims/Advances – Banks and Government – Total	LCABG
Investment Assets	
Investment Assets – Fixed Income Securities (Insurance)	IAFXI
Investment Assets – Equity Securities (Insurance)	IAEQI

Data item name	Mnemonic
Investment Assets – Securities – Sundry (Insurance)	IASSI
Investment Assets – Securities – Total (Insurance)	IASTI
Investment Assets – Mortgage Loans (Insurance)	IAMLI
Investment Assets – Policy Loans (Insurance)	IAPLI
Investment Assets – Loans – Other (Insurance)	IALOI
Investment Assets – Loans – Total (Insurance)	IALTI
Investment Assets – Real Estate (Insurance)	IAREI
Investment Assets – Other (Insurance)	IAOI
Investments Assets – Total (Insurance)	IATI
Trading/Dealing Account Securities	
Governments Trading/Dealing Account Securities – National	TDSNG
Trading/Dealing Account Securities – Local Governments	TDSLGL
Trading/Dealing Account Securities – Corporate Debt	TDSCD
Trading/Dealing Account Securities – Corporate Equity	TDSCE
Trading/Dealing Account Securities – Money Market	TDSMM
Trading/Dealing Account Securities – Sundry	TDSS
Trading/Dealing Account Securities – Other	TDSO
Trading/Dealing Account Securities – Total	TDST
Investment Securities	
Investment Securities – National Governments	ISNG
Investment Securities – Local Governments	ISLG
Investment Securities – Fixed Income	ISFI
Investment Securities – Equity	ISEQ
Investment Securities – Sundry	ISSU
Investment Securities – Other	ISOTH
Investment Securities – Total	IST
Loans/Claims/Advances	
Loans/Claims/Advances – Consumer	LCACR
Loans/Claims/Advances – Commercial	LCACL
Loans/Claims/Advances – Mortgage	LCAM

Data item name	Mnemonic
Loans/Claims/Advances – Lease	LCAL
Loans/Claims/Advances – Other	LCAO
Reserves for Credit Losses (Assets)	RCL
Unearned Income	UI
Loans/Claims/Advances – Customers	LCACU
Investment Property	IP
Accounts Receivable/Debtors	
Accounts Receivable/Debtors – Brokers, Dealers, and Clearing Org.	ARB
Accounts Receivable/Debtors – Customer	ARC
Accounts Receivable/Debtors – Trade	RECTR
Accounts Receivable/Debtors – Other	AROFs
Accounts Receivable/Debtors – Total	ARTFS
Reinsurance Assets	
Reinsurance Assets – Receivables/Debtors (Insurance)	RARI
Reinsurers' Liability for Reserves (Insurance)	RLRI
Reinsurance Assets – Deposits and Other (Insurance)	RADP
Reinsurance Assets – Total (Insurance)	RATI
Inventories/Stocks	
Inventories/Stocks – Real Estate Held for Development	INVREH
Inventories/Stocks – Real Estate Under Development	INVREI
Inventories/Stocks – Real Estate Held for Sale	INVRES
Inventories/Stocks – Other	INVOFS
Inventories/Stocks – Total	INVT
Investments – Permanent	
Investments and Advances – Equity Method	IVAEQ
Investments – Permanent – Associated Companies	IVPAC
Investments – Permanent – Other	IVPO
Investments – Permanent – Total	IVPT

Data item name	Mnemonic
Fixed Assets	
Fixed Assets (Tangible) – Property	FATP
Fixed Assets (Tangible) – Buildings	FATB
Fixed Assets (Tangible) – Equipment and Other	FATE
Fixed Assets (Tangible) – Assets for Leases	FATL
Depreciation and Amortization (Accumulated) (–)	DPACT
Investment Grants and Other Deductions (–)	IVGOD
Property, Plant, and Equipment (Net) – Total	PPENT
Goodwill	GDWL
Intangible Assets – Other	INTAO
Intangibles	INTAN
Deferred Policy Acquisition Costs	DFPAC
Separate Account Assets	SAA
Foreign Exchange Assets	FEA
Customers' Acceptances	CA
Securities in Custody	SC
Assets – Other	
Prepaid Expenses	XPP
Treasury Stock (Assets)	TSA
Unappropriated Net Loss	UNL
Exchange Adjustments (Assets)	EA
Deferred Charges	DC
Assets – Other – Excluding Deferred Charges	AOX
Assets – Other – Total	AO
Assets – Total	AT
Liabilities	
Reserves	
Reserves – For Benefits – Life – Policy (Insurance)	RVBPI
Reserves – For Benefits – Life – Claims (Insurance)	RVBCI

Data item name	Mnemonic
Reserves – For Benefits – Life – Total (Insurance)	RVBTI
Reserves – For Claims (Losses) – Nonlife (Insurance)	CRV/NLI
Reserves – For Unearned Premiums (Insurance)	RVUPI
Reserves – Reinsurance (Insurance)	RVRI
Reserves – Sundry (Insurance)	RVSI
Reserves – Total (Insurance)	RVTI
Deposits	
Deposits – Demand – Customer	DPDC
Deposits – Savings – Customer	DPSC
Deposits – Time – Customer	DPTIC
Deposits – Total – Customer	DPTC
D e p o s i t s – S h o r t	
Deposits – Long Term Time – Banks	DPLTB
Deposits – Total Banks	DPTB
Short-term Borrowings	
Long-term Debt Due in One Year	DD1
Federal Funds Purchased	FDFR
Repurchase Agreements	RPAG
Short-term Borrowings – Other	STBO
Debt in Current Liabilities	DLC
L o n g - t e r m D e b t S u b o r d i n	
L o n g - t e r m D e b t – O t	
Long-term Debt – Total	DLTT
Loans from Securities Finance Companies for Margin Transactions	MTL
A c c o u n t l e P r a s y, /C C l r e e a d r + B g o	
Accounts Pay/Creditors – Customers	APC
Accounts Payable	AP

Data item name	Mnemonic
Reinsurance Liabilities – Payables/Creditors	RLP
Reinsurance Liabilities – Other	RLO
Reinsurance Liabilities – Total	RLT
Reserves – Untaxed	RVUTX
Provisions	
Deferred Taxes (Balance Sheet)	TXDB
Provisions – Pension Liabilities	PVPL
Provisions – Credit Losses (Balance Sheet)	PVCL
Provisions – Other	PVO
Provisions – Total	PVT
Separate Account Liabilities	SAL
Foreign Exchange Liabilities	FEL
Acceptances Outstanding	ACCO
Securities Sold Not Yet Purchased	SSNP
Securities Borrowed & Deposited by Customers	SBDC
Liabilities – Other	
Accrued Expense and Deferred Income	AEDI
Taxes Payable	TXP
Accounts Payable/Creditors – Other	APOFS

Data item name	Mnemonic
Preferred Stock – Nonredeemable	PSTKN
Preferred Stock – Total	PSTK
Common Stock	CSTK
Participation Rights Certificates	PRC
Share Capital – Other	SCO
Treasury Stock – All Capital – Total	TSTK
Capital Surplus/Share Premium Reserve	CAPS
Equity Reserves	
Retained Earnings	RE
Reserves – Distributable – Other	RVDO
Reserves – Distributable – Total	RVDT
Revaluation Reserve	REVRV
Securities Gains (Losses) – Unrealized	SECU
Reserves – Nondistributable – Other	RVNO
Reserves – Nondistributable – Total	RVNT
Equity Reserves – Total	RVEQT
Cumulative Translation Adjustment	TRANSA
Shareholders' Equity – Total	SEQ

Supplementary Balance Sheet Information

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Data item name	Mnemonic
Assets	
Goodwill	GDWL
Liabilities	
Debt and Creditors – Current – Total	DCCT
Legal Reserves	LRV

Data item name	Mnemonic
Reserves – Tax–Regulated	RVTXR
Grants – Equity Reserves	GEQRV
Consolidation Reserves	CRV
Additions to Fixed Assets	AFXA
Common/Ordinary Equity	CEQ
Invested Capital	ICAPT

Miscellaneous

Common/Ordinary Shareholders	CSHR
Employees	EMP
Treasury Stock – Dollar Amount – Common	TSTKC
Treasury Stock – Dollar Amount – Preferred	TSTKP
Treasury Stock – Share Capital Other	TSO

Statement of Cash Flows Model**Statement of Cash Flows – Format 7**

T S C F I (\$G).
T GCFLF7.

Data item name	Mnemonic
Indirect Operating Activities	
Income Before Extraordinary Items	IBC
Depreciation and Amortization	DPC
Extraordinary Items and Discontinued Operations	XIDOC
Deferred Taxes	TXDC
Sale of Fixed Assets (Tangible) and Sale of Investments – Disposals	SPPIV
– Gain (Loss)	
Provisions (Flow of Funds)	PRV
Reserves	RV
Funds from Operations – Other	FOPO
Accounts Receivable/Debtors – Decrease (Increase)	RECCH
Inventories/Stocks – Decrease (Increase)	INVCH
Accounts Payable & Accrued Liabilities – Increase (Decrease)	APALCH
Income Taxes – Accrued – Increase (Decrease)	TXACH
Assets and Liabilities – Other (Net Change)	AOLOCH

Data item name	Mnemonic
Operating Activities – Net Cash	OANCF
Investing Activities	
Increase in Investments	IVCH
Investments – Decrease	SIV
Short-term Investments – Change (Statement of Cash Flows)	IVSTCH
Capital Expenditures	CAPX
Sale of Property, Plant, and Equipment	SPPE
Acquisitions	AQC
Investing Activities – Other	IVACO
Investing Activities – Net Cash Flow	IVNCF
Financing Activities	
Purchase of Common and Preferred Stock	PRSTKC
Equity Stock – Addition	SSTK
Cash Dividends	DV
Long-term Debt – Issuance	DLTIS
Long-term Debt – Reduction	DLTR
Taxation	TX
Current Debt – Change	DLCCH
Financing Activities – Other	FIAO
Financing Activities – Net Cash Flow A	FINCF
Exchange Rate Effect	EXRE
Cash and Cash Equivalents – Increase (Dec Arease)	CHECH
Direct Operating Activities	
Income Taxes Paid	TXPD
Interest Paid (Net)	INTPN

Rest of World Cash Flow Statement by Activity – Format 10

T S C F I (\$G).
T GCFLF10.

Data item name	Mnemonic
Operating Activities	
Net Income/(Loss)	IBC
Minority Interest	MIC
Equity Interest in Earnings of Associated Companies	EIEAC
Depreciation and Amortization	DPC
Extraordinary Items	XIDOC
Deferred Taxes	TXDC
Provisions	PRV
Sale of Fixed Assets and Sale of Investments – Disposals (Gain) Loss	SPPIV
Reserves	RV
Taxation – Operating Activities	TXOP
Interest and Dividend Adjustments – Operating Activities	INTOACT
Funds from Operating Activities – Other	FOFO
Working Capital/Net Operating Assets – Change	WCAPOPC
Accounts Receivable/Debtors – Decrease/(Increase)	RECCH
Inventories/Stocks – Decrease/(Increase)	INVCH
Accounts Payable/Creditors – Increase/(Decrease)	APCH
Accrued Liabilities – Increase/(Decrease)	ACCLI
Customer Advances	CUSTADV
Working Capital Changes – Other	AOLOCH
Operating Activities – Net Cash Flow	OANCF
Investing Activities	
Investments – Increase	IVCH
Investments – (Decrease)	SIV
Short-term Investments – Change	IVSTCH
Assets – Other – Change	ATOCH
Capital Expenditures	CAPX

Data item name	Mnemonic
Intangible Assets – Purchase	INTANP
Proceeds from Sale of Fixed Assets	PSFIX
Acquisitions	AQC
Interest and Dividend Adjustments – Investing Activities	INTIACT
Investing Activities – Other	IVACO
Investing Activities – Net Cash Flow	IVNCF
Financing Activities	
Equity Stock – Addition	SSTK
Equity Stock – Reduction	PRSTKC
Purchase of Treasury Shares	PURTSHR
Cash Dividends	DV
Long-term Debt – Change	LTDCH
Current Debt – Change	DLCCH
Taxation	TX
Pension Liabilities – Change	PLIACH
Minority Interest in Shareholders' Equity – Change	MISEQ
Interest and Dividend Adjustments – Financing Activities	INTFACT
Financing Activities – Other	FIAO
Financing Activities – Net Cash Flow	FINCF
Exchange Rate Effect	EXRE
Cash Flow Adjustments – Other	CFLAOTH
Cash and Cash Equivalents – Increase (Decrease)	CHECH
Cash and Cash Equivalents at Beginning of Year	CHEB
Cash and Cash Equivalents at End of Year	CHEE
Debt at Beginning of Year	DBTB
Debt at End of Year	DBTE
Other Net Balances at Beginning of Year	ONBALB
Other Net Balances at End of Year	ONBALE
Supplemental Items	
Income Taxes Paid (Cash Flow)	TXPD
Interest Paid (Cash Flow)	INTPN

Rest of World Cash Flow Statement by Source and Use – Format 11

T S C F I (\$G).
T GCFLF11.

Data item name	Mnemonic
Source of Funds/Working Capital	
Depreciation and Amortization	DPC
Minority Interest	MIC
Deferred Taxes	TXDC
Provisions	PRV
Reserves	RV
Sale of Fixed Assets and Sale of Investments – Disposals (Gain) Loss	SPPIV
Exchange Rate Effect – Source of Funds	EXRES
Extraordinary Items	XIDOC
Sources of Operating Funds – Other	FSRCOPO
Source of Funds From Operations – Total	FSRCOPT
Equity Stock – Addition	SSTK
Current Debt – Source of Funds	DCSFD
Long-term Debt – Issuance	DLTIS
Long-term Liabilities – Other Increase (Decrease)	LTLO
Proceeds from Sale of Fixed Assets and Sale of Investments	PROSAI
Working Capital Change – Source of Funds	WCAPS
Sources of Funds – Other	FSRCO
Source of Funds – Total	FSRCT
Use of Funds/Working Capital	
Capital Expenditures	CAPX
Intangible Assets – Purchase	INTANP
Investments – Increase	IVCH
Current Debt – Use of Funds	DCUFD
Long-term Debt – Reduction	DLTR
Equity Stock – Reduction	PRSTKC
Cash Dividends	DV
Taxation	TX
Acquisitions	AQC
Exchange Rate effect – Use of Funds	EXREU
Working Capital Change – Use of Funds	WCAPU
Uses of Funds – Other	FUSEO
Use of Funds – Total	FUSET

Data item name	Mnemonic
Working Capital Change (Separate Account)	WCAPSA
Exchange Rate Effect	EXRE
Source and Use of Funds/Working Capital Adjustments – Other	WCAPSU
Working Capital/Cash/Net Funds Change – Total	WCAPSA
Movements in Funds/Working Capital	
Cash/Cash Equivalents/Net Funds – Increase (Decrease)	CHENFD
Current Debt – Change	DLCCH
Long-term Debt/Liabilities – Change	LTDLCH
Accounts Receivable/Debtors – Decrease (Increase)	RECCH
Inventories/Stocks – Decrease (Increase)	INVCH
Creditors – Change	APALCH
Working Capital Change – Other	WCAPCH

U.K. (revised FRS 1) Cash Flow Statement – Format 12

T S C F I (\$G).
T GCFLF12.

Data item name	Mnemonic
Operating Activities	
Operating Profit	OPPRFT
Depreciation and Amortization	DPC
Working Capital – Change	WCAPCHC
Inventories/Stock – Decrease (Increase)	INVCH
Accounts Receivable/Debtors – Decrease (Increase)	RECCH
Accounts Payable/Creditors – Increase (Decrease)	APCH
Working Capital Changes – Other	AOLOCH
Exchange Rate Effect	EXRE
Sale of Fixed Assets – (Gain) Loss	SPPCH
Disposals – Other – (Gain) Loss	DISPOCH
Equity Interest in Earnings of Associated Companies	EIEAC
Provisions	PRV
Discontinued Operations	DOC
Extraordinary Items	XIDOC
Funds from Operating Activities – Other	FOPO
Operating Activities – Net Cash Flow	OANCF
Related to Continuing Operating	OANCFC
Related to Discontinued Operations	OANCFD
Returns on Investments and Servicing of Finance	
Interest Received	INTRC
Interest Paid	INTPD
Interest Element of Finance Leases	INTFL
Non-equity and Minority Interest Dividends Paid	NEQMI
Dividends Received	DVREC
Funds from Investment and Finance Activities – Other	FINVAO
Investments and Servicing of Finance – Net Cash Flow	INVSVC
Taxation	TX
Capital Expenditure and Financial Investment	
Capital Expenditures	CAPX

Data item name	Mnemonic
Intangible Assets – Purchase	INTANP
Investments – Increase	IVCH
Sale of Fixed Assets	STFIXA
Intangible Assets – Disposal	INTAND
Investments – Disposal	INVDSP
Loans (Made) Repaid	LNMD
Investing Activities – Other	IVACO
Capital Expenditure and Financial Investment – Net Cash Flow	CAPXFI
Acquisitions and Disposals	
Subsidiary Undertakings – Purchase	SUBPUR
Net Overdrafts Acquired with Subsidiaries	NOASUB
Associated Undertakings – Investment	ASINV
Subsidiary Undertakings – Disposal	SUBDIS
Associated Undertakings – Disposal	ASDIS
Acquisitions and Disposals – Other	ACQDISO
Acquisitions and Disposals – Net Cash Flow	ACQDISN
Equity Dividends Paid	EQDIVP
Net Cash Flow Before Management of Liquid Resources and Financing	NCFLIQ
Management of Liquid Resources	
Loans and Deposits – Increase (Decrease)	LNDEP
Short Term Investments – (Increase) Decrease	STINV
Liquid Resources – Other Movements	LIQRESO
Management of Liquid Resources – Net Cash Flow	LIQRESN
Financing Activities	
Equity Stock Addition	SSTK
Equity Stock Reduction	PRSTKC
Share Capital Transactions – Other	SHRCAP
Financing Increase	FININC
Loan Increase/Additions	LNINC
Finance Lease Increases	FINLE
Financing Repayments/Reductions	FINRE

Data item name	Mnemonic
Loan Repayments/Reductions	LNREP
Capital Element of Finance Lease Rental Payments	CAPFL
Financing Activities – Other	FIAO
Financing Activities – Net Cash Flow	FINCF
Cash and Cash Equivalents – Increase (Decrease)	CHECH

Japan Non-Consolidated Cash Flow Statement – Format 13

T S C F I (\$G). T
GCFLF13.

Note: S & P J N -C F 2002

Data item name	Mnemonic
Operating Activities	
Operating Income	OPINCJ
Income-Other	INCOJ
Dividends and Interest Received	DIVINTJ
Income – Sundry	INCSUNJ
Net Income (Loss)	NINCJ
Proceeds from Sale of Fixed Assets/Investments	PFATIJ
Proceeds from Sale of Tangible Fixed Assets	PTFATJ
Proceeds from Sale of Investments	PINVJ
Collection on Loans	COLLECTJ
Proceeds – Other	OPPOTHJ
Operating Activities – Cash Inflow	OPACTIJ
Operating Expenses	OPXJ
Raw Materials/Inventories – Purchase	RAWMATJ
Personnel Expenses – Other	PRSLXJ
Operating Expenses – Other	OPXOJ
Expenses – Other	XOTHJ
Interest Paid and Discounts	INTPDJ
Expenses – Sundry	XSUNJ
Total Operating and Other Expenses	TOPXJ
Purchase of Tangible Fixed Assets/Investments	PTANJ
Tangible Fixed Assets – Purchase	TANGJ
Investments – Purchase	INVPJ
Loans Made	LNMJ
Purchases/Investments – Other	PINVOJ
End-Of-Year Expenses	XENDYRJ
Dividends Paid	DVPKJ
Income Taxes Paid	INCTXPDJ
Year-End Expenses – Other	XENDOJ

Data item name	Mnemonic
Operating Activities – Cash Outflow	OPACTOJ
Operating Activities – Net Cash Flow	OPACTNJ
Financing Activities	
Total Proceeds	TPROJ
Proceeds from Short-term Loans	PSTLNJ
Proceeds from Notes Payable	PNTPJ
Proceeds from Long-term Loans	PLTLNJ
Proceeds from Bonds Payable	PBDPJ
Share Capital Increase	SHRCJ
Proceeds – Other	FPOTHJ
Total Payments	TPAYJ
Short-term Debt – Payment	STDPJ
Long-term Debt – Payment	LTDPJ
Redemption of Bonds	REDBJ
Payments – Other	PAYOTJ
Financing Activities – Net Cash Flow	FACTJ
Cash and Cash Equivalents – Increase (Decrease)	CHECHJ
Unrealized loss	UNRLJ
Cash and Cash Equivalents at Beginning of Year	CHEBJ
Cash and Cash Equivalents at End of Year	CHEEJ
Cash at End of Year	CHEOJ
Marketable Securities at End of Year	MKTSEJ
Treasury Stock at End of Year	TSTKT