

Financial Services Data Items Listed by Industry

This document lists all of the Financial Services (\$F) data items in financial statement order. The specific industries to which each item applies are identified with a check mark.

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
	Balance Sheet					
	<i>Assets</i>					
CH	Cash and Due From Banks	✓	✓	✓	✓	✓
CHS	Cash and Deposits – Segregated			✓		
IVST	Short-Term Investments – Total	✓	✓	✓	✓	✓
FFS	Federal Funds Sold	✓				
RAGR	Resale Agreements	✓		✓		
STIO	Short-Term Investments – Other	✓		✓		
LCABG	Loans/Claims/Advances – Banks & Government – Total	✓				
LCAT	Loans/Claims/Advances – Banks – Total	✓				
LCAST	Loans/Claims/Advances – Short-term (Bank)	✓				
LCALT	Loans/Claims/Advances – Long-term (Bank)	✓				
LCAG	Loans/Claims/Advances – Government	✓				
IATI	Investment Assets – Total (Insurance)		✓			
IASTI	Investment Assets – Securities – Total (Insurance)		✓			
IAFXI	Investment Assets – Fixed Income Securities (Insurance)		✓			

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
IAEQI	Investment Assets – Equity Securities (Insurance)		✓			
IASSI	Investment Assets – Securities – Sundry (Insurance)		✓			
IALTI	Investment Assets – Loans – Total (Insurance)		✓			
IAMLI	Investment Assets – Mortgage Loans (Insurance)		✓			
IAPLI	Investment Assets – Policy Loans (Insurance)		✓			
IALOI	Investment Assets – Loans – Other (Insurance)		✓			
IAREI	Investment Assets – Real Estate (Insurance)		✓			
IAOI	Investment Assets – Other (Insurance)		✓			
TDST	Trading/Dealing Account Securities – Total	✓		✓		✓
TDSNG	Trading/Dealing Account Securities – National Governments			✓		
TDSLGL	Trading/Dealing Account Securities – Local Governments			✓		
TDSO	Trading/Dealing Account Securities – Other			✓		
TDSCD	Trading/Dealing Account Securities – Corporate Debt			✓		
TDSCE	Trading/Dealing Account Securities – Corporate Equity			✓		
TDSMM	Trading/Dealing Account Securities – Money Market			✓		

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
TDSS	Trading/Dealing Account Securities – Sundry			✓		
IST	Investment Securities – Total	✓		✓		✓
ISNG	Investment Securities – National Governments	✓				✓
ISLG	Investment Securities – Local Governments	✓				✓
ISOTH	Investment Securities – Other	✓				✓
ISFI	Investment Securities – Fixed Income	✓				✓
ISEQ	Investment Securities – Equity	✓				✓
ISSU	Investment Securities – Sundry	✓				✓
LCACU	Loans/Claims/Advances – Customers	✓		✓	✓	✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
ARB	Accounts Receivable/Debtors – Brokers, Dealers & Clearing Organizations			✓		
ARC	Accounts Receivable/Debtors – Customer			✓		
AROFS	Accounts Receivable/Debtors – Other		✓	✓	✓	✓
RATI	Reinsurance Assets – Total (Insurance)		✓			
RARI	Reinsurance Assets – Receivables/Debtors (Insurance)		✓			
RLRI	Reinsurance Assets – Reinsurers' Liability for Reserves (Insurance)		✓			
RADP	Reinsurance Assets – Deposits and Other (Insurance)		✓			
INVT	Inventories/Stocks – Total				✓	✓
INVREH	Inventories/Stocks – Real Estate Held for Development				✓	
INVREI	Inventories/Stocks – Real Estate Under Development				✓	
INVRES	Inventories/Stocks – Real Estate Held for Sale				✓	
INVOFS	Inventories/Stocks – Other				✓	
IVPT	Investments – Permanent – Total	✓	✓	✓	✓	✓
IVAEQ	Investments and Advances – Equity Method	✓	✓	✓	✓	✓
IVPAC	Investments – Permanent – Associated Companies	✓	✓	✓	✓	✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
IVPO	Investments – Permanent – Other	✓	✓	✓	✓	✓
PPENT	Property, Plant, and Equipment (Net) – Total	✓	✓	✓	✓	✓
FATP	Fixed Assets (Tangible) – Property	✓	✓	✓	✓	✓
FATB	Fixed Assets (Tangible) – Buildings	✓	✓	✓	✓	✓
FATE	Fixed Assets (Tangible) – Equipment and Other	✓	✓	✓	✓	✓
FATL	Fixed Assets (Tangible) – Assets for Lease	✓	✓	✓	✓	✓
DPACT	Depreciation and Amortization (Accumulated)	✓	✓	✓	✓	✓
IVGOD	Investment Grants and Other Deductions	✓	✓	✓	✓	✓
INTAN	Intangibles	✓	✓	✓	✓	✓
GDWL	Goodwill	✓	✓	✓	✓	✓
INTAO	Intangible Assets – Other	✓	✓	✓	✓	✓
DFPAC	Deferred Policy Acquisition Costs		✓			
SAA	Separate Account Assets		✓			
FEA	Foreign Exchange Assets		✓			
CA	Customers’ Acceptances		✓			
SC	Securities in Custody			✓		
AO	Assets – Other	✓	✓	✓	✓	✓
XPP	Prepaid Expense	✓	✓	✓	✓	✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
DC	Deferred Charges	✓	✓	✓	✓	✓
AOX	Assets – Other – Excluding Deferred Charges	✓	✓	✓	✓	✓
AT	Assets – Total	✓	✓	✓	✓	✓
	<i>Liabilities</i>					
RVTI	Reserves – Total (Insurance)		✓			
RVBTI	Reserve for Benefits – Life – Total (Insurance)		✓			
RVBPI	Reserve for Benefits – Life – Policy (Insurance)		✓			
RVBCI	Reserve for Benefits – Life – Claims (Insurance)		✓			
CRVNLI	Reserve for Claims (Losses) – Nonlife (Insurance)		✓			
RVUPI	Reserve for Unearned Premiums (Insurance)		✓			
RVRI	Reserves – Reinsurance (Insurance)		✓			
RVSI	Reserves – Sundry (Insurance)		✓			
DPTC	Deposits – Total – Customer	✓		✓		✓
DPDC	Deposits – Demand – Customer	✓				✓
DPSC	Deposits – Savings – Customer	✓				✓
DPTIC	Deposits – Time – Customer	✓				✓
DPTB	Deposits – Total – Banks	✓				
DPSTB	Deposits – Short-term (Demand) – Banks	✓				
DPLTB	Deposits – Long-term Time – Banks	✓				

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
DLC	Debt in Current Liabilities	✓	✓	✓	✓	✓
DD1	Long-term Debt Due in One Year	✓	✓	✓	✓	✓
FDFR	Federal Funds Purchased	✓				
RPAG	Repurchase Agreements	✓		✓		
CMP	Commercial Paper	✓	✓	✓	✓	✓
STBO	Short-term Borrowings – Other	✓	✓	✓	✓	✓
DLTT	Long-term Debt – Total	✓	✓	✓	✓	✓
DLTSUB	Long-term Debt – Subordinated	✓	✓	✓	✓	✓
DLTO	Long-term Debt – Other	✓	✓	✓	✓	✓
MTL	Loans from Securities Finance Companies for saction			✓		
		✓	✓	✓	✓	✓
APB	Accounts Payable/Creditors – Brokers, Dealers, and Clearing Organizations			✓		
APC	Accounts Payable/Creditors – Customers			✓		
RLT	Reinsurance Liabilities – Total		✓			
RLP	Reinsurance Liabilities – Payables/Creditors		✓			
RLO	Reinsurance Liabilities – Other		✓			
RVUTX	Reserves – Untaxed	✓	✓	✓	✓	✓
PVT	Provisions – Total	✓	✓	✓	✓	✓
TXDB	Deferred Taxes (Balance Sheet)	✓	✓	✓	✓	✓
PVPL	Provisions – Pension Liabilities	✓	✓	✓	✓	✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
PVCL	Provision – Credit Losses (Balance Sheet)	✓				✓
PVO	Provisions – Other	✓	✓	✓	✓	✓
SAL	Separate Account Liabilities		✓			
FEL	Foreign Exchange Liabilities	✓				
ACCO	Acceptances Outstanding	✓				
SSNP	Securities Sold Not Yet Purchased			✓		
SBDC	Securities Borrowed and Deposited by Customers			✓		
LO	Liabilities – Other	✓	✓	✓	✓	✓
AEDI	Accrued Expenses and Deferred Income	✓	✓	✓	✓	✓
TXP	Taxes Payable	✓	✓	✓	✓	✓
APOFS	Accounts Payable/Creditors – Other	✓	✓	✓	✓	✓
PRODV	Proposed Dividends	✓	✓	✓	✓	✓
GOVGR	Government Grants	✓	✓	✓	✓	✓
UNNPL	Unappropriated Net Profit (Liabilities)	✓	✓	✓	✓	✓
EXCADJ	Exchange Adjustments (Liabilities)	✓	✓	✓	✓	✓
LS	Liabilities – Sundry	✓	✓	✓	✓	✓
LT	Liabilities – Total	✓	✓	✓	✓	✓
MIB	Minority Interest (Balance Sheet)	✓	✓	✓	✓	✓
	<i>Shareholders' Equity</i>					
PSTK	Preferred Stock – Total	✓	✓	✓	✓	✓
PSTKR	Preferred Stock – Redeemable	✓	✓	✓	✓	✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
PSTKN	Preferred Stock – Nonredeemable	✓	✓	✓	✓	✓
CSTK	Common Stock	✓	✓	✓	✓	✓
PRC	Participation Rights Certificates	✓	✓	✓	✓	✓
SCO	Share Capital – Other	✓	✓	✓	✓	✓
TSTK	Treasury Stock – All Capital – Total	✓	✓	✓	✓	✓
CAPS	Capital Surplus/Share Premium Reserve	✓	✓	✓	✓	✓
RVEQT	Equity Reserves – Total	✓	✓	✓	✓	✓
RVDT	Reserves – Distributable – Total	✓	✓	✓	✓	✓
RE	Retained Earnings	✓	✓	✓	✓	✓
RVDO	Reserves – Distributable – Other	✓	✓	✓	✓	✓
RVNT	Reserves – Nondistributable – Total	✓	✓	✓	✓	✓
REVRV	Revaluation Reserves	✓	✓	✓	✓	✓
SECU	Securities Gains/Losses – Unrealized	✓	✓	✓	✓	✓
RVNO	Reserves – Nondistributable – Other	✓	✓	✓	✓	✓
TRANSA	Cumulative Translation Adjustment	✓	✓	✓	✓	✓
SEQ	Shareholders' Equity – Total	✓	✓	✓	✓	✓
LSE	Liabilities and Shareholders' Equity – Total	✓	✓	✓	✓	✓
	<i>Supplementary Information – Assets</i>					
RDP	Regulatory Deposits	✓				
RECD	Receivables – Estimated Doubtful	✓	✓	✓	✓	✓


E q u i t y S e c u r i t i e s

Mnemonic	Data Item	B	I	B	E s t a t e	n
IAEQMI	Investment Assets – T o t a l (C o s t)		✓		✓	
IASMI (Cost)	Investment Assets – N a t i o n a l – G o v e r n m e n t s				ISFixedInv	eco9(8.e)-1(r)]Co)8.6(er(
ISTC	Investment Securities –					
ISNGC O	Investment Securities – t		h		✓	e
ISLGC	Investment Securities –					

ISOTC Investment Securities –



Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
IPV	Investment Property (Valuation)				✓	✓
IALI	Investment Assets – Listed Securities – Total (Insurance)			✓		
IAUI	Investment Assets – Unlisted Securities – Total (Insurance)		✓			



Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
SRVPL	Special Reserves – Possible Trading Losses (Japan)			✓		
	<i>Supplementary Information – Equity</i>					
LRV	Legal Reserves	✓	✓	✓	✓	✓
RVTXR	Reserves – Tax – Regulated	✓	✓	✓	✓	✓
GEQRV	Grants – Equity Reserves	✓	✓	✓	✓	✓
CRV	Consolidation Reserves	✓	✓	✓	✓	✓
UNNP	Unappropriated Net Profit (Shareholders' Equity)	✓	✓	✓	✓	✓
TSTKC	Treasury Stock – Dollar Amount – Common	✓	✓	✓	✓	✓
TSTKP	Treasury Stock – Dollar Amount – Preferred	✓	✓	✓	✓	✓
TSO	Treasury Stock – Share Capital Other	✓	✓	✓	✓	✓
	<i>Supplementary Information – Miscellaneous</i>					
CEQ	Common/Ordinary Equity	✓	✓	✓	✓	✓
ICAPT	Invested Capital	✓	✓	✓	✓	✓
	<i>Income Statement</i>					
REVT	Revenue – Total		✓	✓	✓	✓
IPTI	Insurance Premiums – Total (Insurance)		✓			
IVI	Investment Income – Total (Insurance)		✓			
IRII	Interest and Related Income (Insurance)		✓			

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
CGTI	Capital Gains – Total (Insurance)		✓			
CGRI	Capital Gains – Realized (Insurance)		✓			
CGUI	Capital Gains – Unrealized (Insurance)		✓			
IOI	Income – Other (Insurance)		✓			
IIRE	Investment Income (Real Estate)				✓	
DVRRE	Development Revenue (Real Estate)				✓	
CFERE	Commissions and Fees (Real Estate)				✓	
IORE	Income – Other (Real Estate)				✓	
PTRAN	Principal Transactions			✓		
IBKI	Investment Banking Income			✓		
CFBD	Commissions and Fees					

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
IDIIS	Interest and Dividend Income – Investment Securities	✓				✓
IDIS	Interest and Dividend Income – Sundry	✓				✓
INITB	Income – Noninterest – Total (Bank)	✓				
CFO	Commissions and Fees – Other	✓				✓
TDSG	Trade/Deal Securities – Gain (Loss)	✓				✓
ISGT	Investment Securities Gain (Loss) – Total	✓				✓
ISGR	Investment Securities Gain (Loss) – Realized	✓				✓
ISGU	Investment Securities Gain (Loss) – Unrealized	✓				✓
RIS	Revenue/Income – Sundry	✓	✓	✓	✓	✓
XT	Expense – Total		✓	✓	✓	✓
BCT	Benefits and Claims – Total (Insurance)		✓			
DVPDP	Dividends and Bonuses Paid to Policyholders		✓			
XCOMI	Commissions Expense		✓			
ADPAC	Amortization of Deferred Policy Acquisition Costs		✓			
XIVI	Investment Expense – Insurance		✓			
XOI	Expense – Other (Insurance)		✓			
XIVRE	Expense – Investment (Real Estate)				✓	
XDVRE	Expense – Development (Real Estate)				✓	
XORE	Expense – Other (Real Estate)				✓	

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
BCEF	Brokerage, Clearing, and Exchange Fees			✓		
XCOM	Communications Expense			✓		
XOBD	Expense – Other (Broker/Dealer)			✓		
XINT	Interest Expense – Total	✓	✓	✓	✓	✓
XINDC	Interest Expense – Deposits – Customer	✓				

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
AUTXR	Appropriations to Untaxed Reserves					

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
IRSI	Interest and Related Income – Sundry (Insurance)	✓	✓	✓	✓	✓
TXFO	Income Taxes – Foreign	✓	✓	✓	✓	✓
XLR	Labor and Related Expense	✓	✓	✓	✓	✓
XSTFWS	Staff Expense – Wages and Salaries	✓	✓	✓	✓	✓
XSTFO	Staff Expense – Other	✓	✓	✓	✓	✓
XPR	Pension and Retirement Expense	✓	✓	✓	✓	✓
EMOL	Directors' Emoluments	✓	✓	✓	✓	✓
RMUN	Auditors' Remuneration	✓	✓	✓	✓	✓
DVPD	Cash Dividends Paid	✓	✓	✓	✓	✓
DVT	Dividends – Total	✓	✓	✓	✓	✓
DVC	Dividends – Common/Ordinary	✓	✓	✓	✓	✓
DVP	Dividends – Preferred/Preference	✓	✓	✓	✓	✓
DVSCO	Dividends – Share Capital – Other	✓	✓	✓	✓	✓
DVDNP	Dividends Declared and Not Provided	✓	✓	✓	✓	✓
CSHR	Common/Ordinary Shareholders	✓	✓	✓	✓	✓
EMP	Employees	✓	✓	✓	✓	✓
