

## Appendix 1

### Technical Notes

#### Concepts and Definitions:

<b>Equity</b>	Consists of all instruments and records that acknowledge claims on the residual value of a corporation or quasi-corporation, after the claims of all creditors have been met.
<b>International Investment Position</b>	The IIP is a statistical statement that shows at a point in time the value and composition of (a) financial assets of residents of an economy that are claims on non residents and gold bullion held as reserve assets, and (b) liabilities of residents of an economy to non residents.
<b>Direct Investment</b>	Category of cross-border investment associated with a resident in one economy having control or a significant degree of influence on the management of an enterprise that is resident in another economy.
<b>Portfolio Investment</b>	Cross border transactions and positions involving debt or equity securities, other than those included in direct investment or reserve assets.
<b>Other Investment</b>	Is a residual category that includes positions and transactions other than those included in direct investment, portfolio investment, financial derivatives and employee stock options, and reserve assets.
<b>Reserve assets</b>	Are external assets that are readily available to and controlled by monetary authorities for meeting balance of payments financing needs, for intervention in exchange markets to affect the currency exchange rate, and for other related purposes (such as maintaining confidence in the currency and the economy, and serving as a basis for foreign borrowing).
<b>Debt Instrument</b>	Are those instruments that require the payment of principal and /or interest at some point(s) in the future.
<b>Special drawing rights</b>	SDRs are international reserve assets created by the IMF and allocated to members to supplement existing official reserves.
<b>Currency and deposits</b>	Currency consists of notes and coins that are of fixed nominal values and are issued or authorized by central banks or governments.  Deposits include all claims that are (a) on the central bank, deposit-taking corporations other than the central bank, and in some cases other institutional units; and (b) represented by evidence of deposits.
<b>Debt securities</b>	Are negotiable instruments serving as evidence of a debt. They include bills, bonds, notes and etc.
<b>Loans</b>	Are financial assets that (a) are created when a creditor lends funds directly to a debtor, and (b) are evidenced by documents that are not negotiable.
<b>Other accounts receivable/ payable</b>	Consist of (a) trade credit and advances and (b) other.
<b>Trade credits and advances</b>	Consist of (a) credit extended directly by the suppliers of goods and services to their customers and (b) advances for work that is in progress (or is yet to be undertaken) and prepayment by customers for goods and services not yet provided.
<b>Other accounts receivable/ payable - other</b>	Includes accounts receivable or payable other than those included in trade credit and advances or other instruments.
<b>Monetary gold</b>	Is gold to which the monetary authorities (or others who are subject to the effective control of the monetary authorities) have title and is held as reserve assets.

#### Symbols and Abbreviations:

[p]	Provisional
[r]	Revised