

ESA 2010 Code	FA/ Instrument Name	HFCS Variable Code(s)	HFCS Variable	Adjusted concept	Remarks
F.65	Entitlements to non-pension benefits	N/A	N/A	Excluded	
F.66	Provision for calls under standardised guarantees	N/A	N/A	Excluded	
F.7	Financial derivatives	HD1920	Other financial assets	Excluded	Financial derivatives are not a separate item in the HFCS and are included in 'Other financial assets'. Definition of 'Other accounts receivable/payable' not comparable to 'Other financial assets', different definitions.
F.8	Other accounts receivable/payable				
		HD1620	Managed accounts	Included	May be spread over the FA balance sheet of the household depending on set up of the management and dependent on the assets invested in. Does not, however, affect comparability of total financial assets.

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