

**ESA code**

Like the NAC code this is used to aggregate SCOA's by economic type. It is used by the Office for National Statistics (ONS) in the production of the National Accounts. ESA stands for European System of Accounts (1995), which is the manual that contains the classification system used by ONS.

**PESA Transfer**

Used in the production of PESA. When this tag is populated (i.e. non-blank) it means that the SCOA is both classified as spending within the National Accounts and is not a transfer payment within the Public Sector. The purpose of this tag is to identify central government own spending, to which we add local government and public corporation spending to get a view of total public sector spending in PESA.

**Pension**

This tag no longer impacts on any outputs.

**Bad Debts**

This tag is used to help calculate debtors on the resource to cash reconciliation table. (This will be implemented for the production of 2011-12 Main Estimates but will be available for the dry run of the Estimates during 2010).