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# GUIDELINE OF THE EUROPEAN CENTRAL BANK

**of 25 July 2013**

**on the statistical reporting requirements of the European Central Bank in the field of quarterly financial accounts**

**(recast)**

***(ECB/2013/24)***

(2014/3/EU)

(OJ L 2, 7.1.2014, p. 34)

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# GUIDELINE OF THE EUROPEAN CENTRAL BANK

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*Article 1*

**Definitions**

For the purposes of this Guideline:

1. ‘euro area’ means the territory of the euro area Member States, the ECB and the European Stability Mechanism;

2. ‘euro area Member State’ means a Member State whose currency is the euro;

3. ‘national data’ means data corresponding to all cells in Tables 1 to 9 of Annex I;

4. ‘supplementary data’ means data corresponding to the cells shaded black in Tables 1, 2, 4 and 5 of Annex I;

5. ‘reference quarter’ means the last quarterly observation of the time series to be reported.

*Article 2*

**Statistical reporting obligations of the NCBs**

1. The NCBs shall report to the ECB the data specified in Annex I on a calendar quarterly basis starting in September 2014. The data shall comply with the principles and definitions of the ESA 2010.

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2. The ‘supplementary data’ requirements shall cover transactions and stocks for the period from the last quarter of 2012 up to the reference quarter. Such supplementary data are to be reported on a best estimate basis. The supplementary data requirements specified in columns ‘H’, ‘H.1’ and ‘H.2’ of Tables 1, 2, 4 and 5 of Annex I (supplementary data referring to the government sector and its sub-sectors), and in column ‘B’, rows 3 and 13, of Tables 4 and 5 of Annex I (supplementary data referring to loans between non-financial corporations) are to be reported on a voluntary basis.

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3. The ‘national data’ requirements specified in Tables 1-5 of Annex I shall comprise:

(a) transactions, stocks and other changes in volume data (transactions and stocks only for line 33 of Table 2 ‘net financial transactions/net financial worth’) for the period from the last quarter of 2012 up to the reference quarter; and

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(b) transactions and stocks data for the period from the first quarter of 1999 up to the third quarter of 2012. Such data are to be reported on a best estimate basis, and the data requirements specified in columns 'J' and 'K' of Tables 1 and 2 of Annex I (the breakdown of households and non-profit institutions serving households) are to be reported on a voluntary basis.

4. The 'national data' requirements specified in Tables 6 to 9 of Annex I shall comprise transactions, stocks and other changes in volume data for the period from the fourth quarter of 2013 up to the reference quarter.

5. The counterpart sectors 'euro area other than domestic' and 'residents outside the euro area' specified in rows 12-21 of Tables 3-9 of Annex I shall be appropriately adjusted to reflect the euro area composition at the reporting date. This adjustment shall be done whenever a Member State adopts the euro. Data shall be revised in line with the differentiated data requirements as specified in paragraphs 3 and 4, on a best estimate basis.

6. By exemption from paragraphs 1 to 5, NCBs are not required:

(a) to transmit data relative to quarters prior to the first quarter of the year in which the relevant Member State acceded to the European Union;

(b) to transmit the data referred to in paragraph 3(b) before September 2017;

(c) to transmit the data referred to in paragraph 4 before September 2015.

7. The data requirements set out in paragraphs 3 to 5 shall be accompanied by explanatory information on:

(a) single major events observed for the reference quarter if the magnitude of such single major events is at least 0,2 % of the quarterly euro area gross domestic product, or if the ECB requests such information; and

(b) reasons for revisions compared with the latest 'national data' reported to the ECB in the framework of this Guideline, if the magnitude of the changes to the data caused by such revisions is at least 0,2 % of the quarterly euro area gross domestic product, or if the ECB requests such information.

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*Article 3*

**Transmission and publication of data by the ECB**

1. The ECB shall transmit to the NCBs the euro area aggregates it publishes, as well as the 'national data' collected under Article 2, as described in paragraphs 3 to 5 thereof.

2. The ECB shall publish the euro area aggregates it compiles, as well as the 'national data' collected under Article 2, as described in paragraphs 3 to 5 thereof, as deemed relevant by the STC, except for data relating to the cells in rows 12-21 of Tables 3 to 9 of Annex I (referring to the counterpart sectors 'euro area other than domestic' and 'residents outside the euro area').

3. The publication of 'national data' shall be subject to the following provisions:

(a) 'national data' shall not be published earlier than seven days after the transmission deadlines set in Article 4; and

(b) 'national data' referring to the government sector shall not be published in April and October of every year before the actual government deficit and debt data for the application of the Protocol on the excessive deficit procedure has been published by the European Commission in accordance with Council Regulation (EC) No 479/2009 of 25 May 2009 on the application of the Protocol on excessive deficit procedure annexed to the Treaty establishing the European Community ([1]), as amended; and

(c) the 'national data' referred to in Article 2(3)(b) shall be published together with information indicating that they are provisional and/or estimated, as appropriate. This treatment can be extended to other 'national data' collected under Article 2, as described in paragraphs 3 to 5, upon a justified request from the reporting NCB.

*Article 4*

**Timeliness**

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1. The 'supplementary data' described in Article 2(2) shall be reported to the ECB within a period that shall not exceed 85 calendar days following the end of the reference quarter. The Executive Board may reduce this deadline to 82 days, if appropriate, taking into account the views of the STC. The Executive Board shall inform the Governing Council of its decision without undue delay. The ECB shall announce any change in the reporting period at least one year ahead of the implementation date.

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2. The 'national data' described in Article 2(3) to (5) and the explanatory metadata described in Article 2(7) shall be reported to the ECB within a period that shall not exceed 100 calendar days following the end of the reference quarter. Starting with the first transmission in 2017, the 'national data' and associated metadata shall be reported to the ECB within a period that shall not exceed 97 calendar days following the end of the reference quarter.

([1]) OJ L 145, 10.6.2009, p. 1.

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3. The data described in Article 3(1) shall be transmitted by the ECB to the NCBs not later than on the ECB working day following the day on which the ECB publishes the data.

*Article 5*

**Cooperation with the competent national authorities**

1. Where the sources of some or all of the data and information described in Article 2 fall within the competence of national authorities other than the NCBs, the NCBs shall endeavour to establish permanent cooperation arrangements with those authorities ensuring a data transmission complying with the standards and requirements set out in this Guideline, unless the same result is already achieved on the basis of existing national legislation.

2. When in the course of this cooperation an NCB is unable to comply with the requirements laid down in Articles 2 and 4 because the competent national authority did not provide the NCB with the necessary data or information, the ECB and the NCB shall review the matter together with that national authority with the view to ensuring that the information is made available in a timely manner.

*Article 6*

**Transmission standard**

The required statistical information shall be made available to the ECB in a form which meets the requirements laid down in Annex II. This requirement does not prevent the use of some other means of transmitting statistical information to the ECB as a fallback solution agreed between the ECB and an NCB.

*Article 7*

**Quality**

1. The ECB and the NCBs shall monitor and promote the quality of the data reported to the ECB.

2. The Executive Board of the ECB shall report yearly to the Governing Council of the ECB on the quality of the quarterly financial accounts. The report shall address, at least, the coverage of the data, the extent to which they comply with the relevant definitions, and the magnitude of revisions.

*Article 8*

**Simplified amendment procedure**

Taking account of the views of the STC, the Executive Board of the ECB shall be entitled to make technical amendments to the annexes to this Guideline, provided that such amendments neither change the underlying conceptual framework nor affect the reporting burden. The Executive Board shall inform the Governing Council of any such amendment without undue delay.

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*Article 9*

**Repeal**

Guideline ECB/2002/7 is repealed from 1 September 2014. References to the repealed Guideline shall be construed as references to this Guideline.

*Article 10*

**Final provisions**

1. This Guideline is addressed to all Eurosystem central banks.
2. This Guideline shall take effect on 1 September 2014.

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*ANNEX I*

**DATA REPORTING REQUIREMENTS**

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**Summary of data requirements**

| Article | Content | Tables | Data type | | | Reference period | 1st Reporting date | Timeliness | Observations |
|---|---|---|---|---|---|---|---|---|---|
| | | | Stocks | Transactions | Other changes in volume | | | | |
| **2.2**<br>4.1 | Supplementary data; black shaded cells only | T1 – assets<br>T2 – liabilities<br>T4 – short-term loans (w-t-w)<br>T5 – long-term loans (w-t-w) | ✓ | ✓ | | 2012 Q4 onwards | Sep 2014 | t + 85 | — Best estimates<br>— Black shaded cells in columns H, H.1 and H.2 on a voluntary basis<br>— Black shaded cells in column B, rows 3 and 13, of T4 and T5 on a voluntary basis |
| **2.3(a)**<br>2.5<br>3.2<br>3.3(a), (b)<br>4.2 | National data; all cells | T1 – assets<br>T2 – liabilities<br>T3 – deposits (w-t-w)<br>T4 – short-term loans (w-t-w)<br>T5 – long-term loans (w-t-w) | ✓ | ✓ | ✓ | 2012 Q4 onwards | Sep 2014 | Until December 2016: t + 100<br>From March 2017 onwards: t + 97 | — Accompanied by metadata<br>— data in rows 12-21 of T3-T5 to be adjusted to reflect euro area composition; best estimate basis<br>— data in rows 12-21 of T3-T5 not to be published |

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| Article | Content | Tables | Data type | | | Reference period | 1st Reporting date | Timeliness | Observations |
|---|---|---|---|---|---|---|---|---|---|
| | | | Stocks | Transactions | Other changes in volume | | | | |
| **2.3(b)**<br>2.5<br>3.2<br>3.3(c)<br>4.2 | National data; all cells | T1 – assets<br>T2 – liabilities<br>T3 – deposits (w-t-w)<br>T4 – short-term loans (w-t-w)<br>T5 – long-term loans (w-t-w) | ✓ | ✓ | | 1999 Q1–2012 Q3 | Sep 2017 | Until December 2016: t + 100<br>From March 2017 onwards: t + 97 | — Best estimates<br>— columns J, K of T1 and T2 on a voluntary basis<br>— Accompanied by metadata<br>— data in rows 12-21 of T3-T5 to be adjusted to reflect euro area composition; best estimate basis<br>— data in rows 12-21 of T3-T5 not to be published |
| **2.4**<br>2.5<br>3.2<br>3.3(a), (b)<br>4.2 | National data; all cells | T6 – short-term debt securities (w-t-w)<br>T7 – long-term debt securities (w-t-w)<br>T8 – listed shares (w-t-w)<br>T9 – investment fund shares (w-t-w) | ✓ | ✓ | ✓ | 2013 Q4 onwards | Sep 2015 | Until December 2016: t + 100<br>From March 2017 onwards: t + 97 | — Accompanied by metadata<br>— data in rows 12-21 to be adjusted to reflect euro area composition; best estimate basis<br>— data in rows 12-21 of T3-T5 not to be published |

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*Table 1*

**Financial assets** (1), (2)

| Financial instrument \ Creditor sector | A | B | C | D | E | F | G | H | H.1 | H.2 | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Residents | | | | | | | | | | | | | Rest of the world (S.2) |
| | Total (S.1) | Non-financial corporations (S.11) | MFIs (3) (S.121 +…+ S.123) | Non-MMF (4) investment funds (S.124) | Other financial institutions (S.125 +…+ S.127) | Insurance corporations (S.128) | Pension funds (S.129) | General government | | | Households and NPISHs (5) | | | |
| | | | | | | | | Total (S.13) | Central government (S.1311) | Social security funds (S.1314) | Total (S14 +S15) | Households (S.14) | NPISHs (5) (S.15) | |
| **1** Total assets (F) | | | | | | | | | | | | | | |
| **2** Monetary gold and SDRs (F.1) | | | | | | | | | | | | | | |
| **3** Monetary gold (F.11) | | | | | | | | | | | | | | |
| **4** Special drawing rights (F.12) | | | | | | | | | | | | | | |
| **5** Currency and deposits (F.2) | | | | | | | | | | | | | | |
| **6** Currency (F.21) | | | | | | | | | | | | | | |
| **7** Deposits (F.22+F.29) | | | | | | | | | | | | | | |
| **8** Transferable deposits (F.22) | | | | | | | | | | | | | | |
| **9** Other deposits (F.29) | | | | | | | | | | | | | | |
| **10** Debt securities (F.3) | | | | | | | | | | | | | | |
| **11** Short-term debt securities (F.31) | | | | | | | | | | | | | | |
| **12** Long-term debt securities (F.32) | | | | | | | | | | | | | | |
| **13** Loans (F.4) | | | | | | | | | | | | | | |
| **14** Short-term loans (F.41) | | | | | | | | | | | | | | |
| **15** Long-term loans (F.42) | | | | | | | | | | | | | | |
| **16** Equity and investment fund shares (F.5) | | | | | | | | | | | | | | |

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| Financial instrument \ Creditor sector | A | B | C | D | E | F | G | H | H.1 | H.2 | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Residents | | | | | | | | | | | | | Rest of the world (S.2) |
| | Total (S.1) | Non-financial corporations (S.11) | MFIs (3) (S.121 +…+ S.123) | Non-MMF (4) investment funds (S.124) | Other financial institutions (S.125 +…+ S.127) | Insurance corporations (S.128) | Pension funds (S.129) | General government | | | Households and NPISHs (5) | | | |
| | | | | | | | | Total (S.13) | Central government (S.1311) | Social security funds (S.1314) | Total (S14 +S15) | Households (S.14) | NPISHs (5) (S.15) | |
| **17** Equity (F.51) | | | | | | | | | | | | | | |
| **18** Listed shares (F.511) | | | | | | | | | | | | | | |
| **19** Unlisted shares and other equity (F.512+F.519) | | | | | | | | | | | | | | |
| **20** Unlisted shares (F.512) | | | | | | | | | | | | | | |
| **21** Other equity (F.519) | | | | | | | | | | | | | | |
| **22** Investment fund shares (F.52) | | | | | | | | | | | | | | |
| **23** MMF shares (F.521) | | | | | | | | | | | | | | |
| **24** Non-MMF investment fund shares (F.522) | | | | | | | | | | | | | | |
| **25** Insurance, pension and standardised guarantees (F.6) | | | | | | | | | | | | | | |
| **26** Non-life insurance technical reserves (F. 61) and Provision for calls under standardised guarantees (F.66) | | | | | | | | | | | | | | |
| **27** Life insurance and annuity entitlements (F.62) | | | | | | | | | | | | | | |
| **28** Pension entitlements (F.63), claims of pension funds on pension managers (F.64), entitlements to non-pension benefits (F.65) | | | | | | | | | | | | | | |

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| Financial instrument \ Creditor sector | A | B | C | D | E | F | G | H | H.1 | H.2 | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Residents | | | | | | | | | | | | | Rest of the world (S.2) |
| | Total (S.1) | Non-financial corporations (S.11) | MFIs (3) (S.121 +…+ S.123) | Non-MMF (4) investment funds (S.124) | Other financial institutions (S.125 +…+ S.127) | Insurance corporations (S.128) | Pension funds (S.129) | General government | | | Households and NPISHs (5) | | | |
| | | | | | | | | Total (S.13) | Central government (S.1311) | Social security funds (S.1314) | Total (S14 +S15) | Households (S.14) | NPISHs (5) (S.15) | |
| **29** Financial derivatives and employee stock options (F.7) | | | | | | | | | | | | | | |
| **30** Other accounts receivable (F.8) | | | | | | | | | | | | | | |
| **31** Trade credits and advances (F.81) | | | | | | | | | | | | | | |
| **32** Other accounts receivable excluding trade credits and advances (F.89) | | | | | | | | | | | | | | |

(1) The data requirements for stocks, transactions and other changes in volume are identical, except for monetary gold (F.11) as an asset item of the Rest of the world, which is only requested for transactions and other volume changes.
(2) ESA 2010 codes are used to classify institutional sectors (Chapter 2 of the ESA 2010) and financial transactions, other changes in volume and balance sheets (Chapters 5, 6 and 7 of the ESA 2010).
(3) Monetary financial institutions (MFIs; S.121+S.122+S.123).
(4) Money market fund (MMF; S.123).
(5) Non-profit institutions serving households (NPISHs; S.15).

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*Table 2*

**Liabilities** (1), (2)

| | Financial instrument \ Debtor sector | A | B | C | D | E | F | G | H | H.1 | H.2 | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Residents | | | | | | | | | | | | | Rest of the world (S.2) |
| | | Total (S.1) | Non-financial corporations (S.11) | MFIs (3) (S.121+…+S.123) | Non-MMF (4) investment funds (S.124) | Other financial institutions (S.125+...+S.127) | Insurance corporations (S.128) | Pension funds (S.129) | General government | | | Households and NPISHs (5) | | | |
| | | | | | | | | | Total (S.13) | Central government (S.1311) | Social security funds (S.1314) | Total (S14+S15) | Households (S.14) | NPISHs (5) (S.15) | |
| 1 | Total liabilities (F) | | | | | | | | | | | | | | |
| 2 | Monetary gold and SDRs (F.1) | | | | | | | | | | | | | | |
| 3 | Monetary gold (F.11) | | | | | | | | | | | | | | |
| 4 | Special drawing rights (F.12) | | | | | | | | | | | | | | |
| 5 | Currency and deposits (F.2) | | | | | | | | | | | | | | |
| 6 | Currency (F.21) | | | | | | | | | | | | | | |
| 7 | Deposits (F.22+F.29) | | | | | | | | | | | | | | |
| 8 | Transferable deposits (F.22) | | | | | | | | | | | | | | |
| 9 | Other deposits (F.29) | | | | | | | | | | | | | | |
| 10 | Debt securities (F.3) | | | | | | | | | | | | | | |
| 11 | Short-term debt securities (F.31) | | | | | | | | | | | | | | |
| 12 | Long-term debt securities (F.32) | | | | | | | | | | | | | | |
| 13 | Loans (F.4) | | | | | | | | | | | | | | |
| 14 | Short-term loans (F.41) | | | | | | | | | | | | | | |
| 15 | Long-term loans (F.42) | | | | | | | | | | | | | | |
| 16 | Equity and investment fund shares (F.5) | | | | | | | | | | | | | | |
| 17 | Equity (F.51) | | | | | | | | | | | | | | |

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| | Financial instrument \ Debtor sector | A | B | C | D | E | F | G | H | H.1 | H.2 | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Residents | | | | | | | | | | | | | Rest of the world (S.2) |
| | | Total (S.1) | Non-financial corporations (S.11) | MFIs (3) (S.121+…+S.123) | Non-MMF (4) investment funds (S.124) | Other financial institutions (S.125+...+S.127) | Insurance corporations (S.128) | Pension funds (S.129) | General government | | | Households and NPISHs (5) | | | |
| | | | | | | | | | Total (S.13) | Central government (S.1311) | Social security funds (S.1314) | Total (S14 +S15) | Households (S.14) | NPISHs (5) (S.15) | |
| **18** | Listed shares (F.511) | | | | | | | | | | | | | | |
| **19** | Unlisted shares and other equity (F.512+F.519) | | | | | | | | | | | | | | |
| **20** | Unlisted shares (F.512) | | | | | | | | | | | | | | |
| **21** | Other equity (F.519) | | | | | | | | | | | | | | |
| **22** | Investment fund shares (F.52) | | | | | | | | | | | | | | |
| **23** | MMF shares (F.521) | | | | | | | | | | | | | | |
| **24** | Non-MMF investment fund shares (F.522) | | | | | | | | | | | | | | |
| **25** | Insurance, pension and standardised guarantees (F.6) | | | | | | | | | | | | | | |
| **26** | Non-life insurance technical reserves (F. 61) and Provision for calls under standardised guarantees (F.66) | | | | | | | | | | | | | | |
| **27** | Life insurance and annuity entitlements (F.62) | | | | | | | | | | | | | | |
| **28** | Pension entitlements (F.63), claims of pension funds on pension managers (F.64), entitlements to non-pension benefits (F.65) | | | | | | | | | | | | | | |

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| Financial instrument \ Debtor sector | A | B | C | D | E | F | G | H | H.1 | H.2 | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Residents | | | | | | | | | | | | | Rest of the world (S.2) |
| | Total (S.1) | Non-financial corporations (S.11) | MFIs (3) (S.121+…+S.123) | Non-MMF (4) investment funds (S.124) | Other financial institutions (S.125+...+S.127) | Insurance corporations (S.128) | Pension funds (S.129) | General government | | | Households and NPISHs (5) | | | |
| | | | | | | | | Total (S.13) | Central government (S.1311) | Social security funds (S.1314) | Total (S14+S15) | Households (S.14) | NPISHs (5) (S.15) | |
| **29** Financial derivatives and employee stock options (F.7) | | | | | | | | | | | | | | |
| **30** Other accounts payable (F.8) | | | | | | | | | | | | | | |
| **31** Trade credits and advances (F.81) | | | | | | | | | | | | | | |
| **32** Other accounts payable excluding trade credits and advances (F.89) | | | | | | | | | | | | | | |
| **33** Net financial transactions/net financial worth | | | | | | | | | | | | | | |

(1) The data requirements for stocks, transactions and other changes in volume are identical, except for monetary gold (F.11) as an asset item of the Rest of the world, which is only requested for transactions and other volume changes.
(2) ESA 2010 codes are used to classify institutional sectors (Chapter 2 of the ESA 2010) and financial transactions, other changes in volume and balance sheets (Chapters 5, 6 and 7 of the ESA 2010).
(3) Monetary financial institutions (MFIs; S.121+S.122+S.123).
(4) Money market fund (MMF; S.123).
(5) Non-profit institutions serving households (NPISHs; S.15).

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*Table 3*

**Deposits (F.22+F.29)** ([1]), ([2])

| | Creditor sector \ Debtor sector | | | A | B | C |
|---|---|---|---|---|---|---|
| | | | | Residents | | |
| | | | | Total (S.1) ([2]) | MFIs ([3]) (S.121+...+S.123) | General government (S.13) |
| 1 | Total (S.1) | | | | | |
| 2 | Residents | | Total (S.1) | | | |
| 3 | Residents | | S.11 | | | |
| 4 | Residents | | S.121+...+S.123 | | | |
| 5 | Residents | | S.124 | | | |
| 6 | Residents | | S.125+S.126+S.127 | | | |
| 7 | Residents | | S.128 | | | |
| 8 | Residents | | S.129 | | | |
| 9 | Residents | | S.13 | | | |
| 10 | Residents | | S.14+S.15 | | | |
| 11 | Non-residents | Total (S.2) | | | | |
| 12 | Non-residents | Euro area other than domestic | Total (S.1) | | | |
| 13 | Non-residents | Euro area other than domestic | S.11 | | | |
| 14 | Non-residents | Euro area other than domestic | S.121+...+S.123 | | | |
| 15 | Non-residents | Euro area other than domestic | S.124 | | | |
| 16 | Non-residents | Euro area other than domestic | S.125+S.126+S.127 | | | |
| 17 | Non-residents | Euro area other than domestic | S.128 | | | |
| 18 | Non-residents | Euro area other than domestic | S.129 | | | |
| 19 | Non-residents | Euro area other than domestic | S.13 | | | |
| 20 | Non-residents | Euro area other than domestic | S.14+S.15 | | | |
| 21 | Non-residents | Residents outside the euro area | | | | |

([1]) The data requirements for stocks, transactions and other changes in volume are identical.
([2]) According to the ESA 2010 (paragraph 5.79) deposits are contracts that are offered by deposit-taking corporations (i.e. S.121 and S.122) and, in some cases, by central government. In addition, paragraph 5.86 specifies that repayable margin payments and short-term repurchase agreements which are liabilities of MFIs (i.e. S.121, S.122 and S.123) are included as deposits.
([3]) Monetary financial institutions (MFIs; S.121+S.122+S.123).

▼**M1**

*Table 4*

**Short-term loans (F.41)** [1]

| | Debtor sector \ Creditor sector | | A | B | C | D | E | F | G | H | H.1 | I |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Residents | | | | | | | | | |
| | | | Total | Non-financial corporations (S.11) | MFIs [2] (S.121 + … + S.123) | Non-MMF [3] investment funds (S.124) | Other financial institutions (S.125 + … + S.127) | Insurance corporations (S.128) | Pension funds (S.129) | General government: Total (S.13) | General government: Central government (S.1311) | Households, including NPISHs [4] (S.14 + S.15) |
| 1 | Total (S.1) | | | | | | | | | | | |
| 2 | Residents | Total (S.1) | | | | | | | | | | |
| 3 | Residents | S.11 | | | | | | | | | | |
| 4 | Residents | S.121 + … + S.123 | | | | | | | | | | |
| 5 | Residents | S.124 | | | | | | | | | | |
| 6 | Residents | S.125 + … + S.127 | | | | | | | | | | |
| 7 | Residents | S.128 | | | | | | | | | | |
| 8 | Residents | S.129 | | | | | | | | | | |
| 9 | Residents | S.13 | | | | | | | | | | |
| 10 | Residents | S.14 + S.15 | | | | | | | | | | |
| 11 | Non-residents | Total (S.2) | | | | | | | | | | |
| 12 | Non-residents | Euro area other than domestic: Total (S.1) | | | | | | | | | | |
| 13 | Non-residents | Euro area other than domestic: S.11 | | | | | | | | | | |
| 14 | Non-residents | Euro area other than domestic: S.121 + … + S.123 | | | | | | | | | | |
| 15 | Non-residents | Euro area other than domestic: S.124 | | | | | | | | | | |
| 16 | Non-residents | Euro area other than domestic: S.125 + … + S.127 | | | | | | | | | | |
| 17 | Non-residents | Euro area other than domestic: S.128 | | | | | | | | | | |
| 18 | Non-residents | Euro area other than domestic: S.129 | | | | | | | | | | |
| 19 | Non-residents | Euro area other than domestic: S.13 | | | | | | | | | | |
| 20 | Non-residents | Euro area other than domestic: S.14 + S.15 | | | | | | | | | | |
| 21 | Non-residents | Residents outside the euro area | | | | | | | | | | |

[1] The data requirements for stocks, transactions and other changes in volume are identical.
[2] Monetary financial institutions (MFIs; S.121 + S.122 + S.123). According to the ESA 2010 (paragraph 5.118) short-term loans granted to deposit-taking corporations (S.121 + S.122) are to be classified as deposits (F.22 or F.29).
[3] Money market funds (MMFs; S.123).
[4] Non-profit institutions serving households (NPISHs; S.15).

▼**M1**

*Table 5*

**Long-term loans (F.42)** [1]

| | Debtor sector \ Creditor sector | | A | B | C | D | E | F | G | H | H.1 | I |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Residents | | | | | | | | | |
| | | | Total | Non-financial corporations (S.11) | MFIs [2] (S.121 + … + S.123) | Non-MMF [3] investment funds (S.124) | Other financial institutions (S.125 + … + S.127) | Insurance corporations (S.128) | Pension funds (S.129) | General government: Total (S.13) | General government: Central government (S.1311) | Households, including NPISHs [4] (S.14 + S.15) |
| 1 | Total (S.1) | | | | | | | | | | | |
| 2 | Residents | Total (S.1) | | | | | | | | | | |
| 3 | Residents | S.11 | | | | | | | | | | |
| 4 | Residents | S.121 + … + S.123 | | | | | | | | | | |
| 5 | Residents | S.124 | | | | | | | | | | |
| 6 | Residents | S.125 + … + S.127 | | | | | | | | | | |
| 7 | Residents | S.128 | | | | | | | | | | |
| 8 | Residents | S.129 | | | | | | | | | | |
| 9 | Residents | S.13 | | | | | | | | | | |
| 10 | Residents | S.14 + S.15 | | | | | | | | | | |
| 11 | Non-residents | Total (S.2) | | | | | | | | | | |
| 12 | Non-residents | Euro area other than domestic: Total (S.1) | | | | | | | | | | |
| 13 | Non-residents | Euro area other than domestic: S.11 | | | | | | | | | | |
| 14 | Non-residents | Euro area other than domestic: S.121 + … + S.123 | | | | | | | | | | |
| 15 | Non-residents | Euro area other than domestic: S.124 | | | | | | | | | | |
| 16 | Non-residents | Euro area other than domestic: S.125 + … + S.127 | | | | | | | | | | |
| 17 | Non-residents | Euro area other than domestic: S.128 | | | | | | | | | | |
| 18 | Non-residents | Euro area other than domestic: S.129 | | | | | | | | | | |
| 19 | Non-residents | Euro area other than domestic: S.13 | | | | | | | | | | |
| 20 | Non-residents | Euro area other than domestic: S.14 + S.15 | | | | | | | | | | |
| 21 | Non-residents | Residents outside the euro area | | | | | | | | | | |

[1] The data requirements for stocks, transactions and other changes in volume are identical.
[2] Monetary financial institutions (MFIs; S.121 + S.122 + S.123).
[3] Money market fund (MMF; S.123).
[4] Non-profit institutions serving households (NPISHs; S.15)

▼B

*Table 6*

**Short-term debt securities (F.31)** [1]

| | Debtor sector \ Creditor sector | | A | B | C | D | E | F | G | H | I |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Residents | | | | | | | | |
| | | | Total | Non-financial corporations (S.11) | MFIs [2] (S.121+...+S.123) | Non-MMF [3] investment funds (S.124) | Other financial institutions (S.125+... +S.127) | Insurance corporations (S.128) | Pension funds (S.129) | General government (S.13) | Households, including NPISHs [4] (S.14+S.15) |
| 1 | Total (S.1) | | | | | | | | | | |
| 2 | Residents | Total (S.1) | | | | | | | | | |
| 3 | Residents | S.11 | | | | | | | | | |
| 4 | Residents | S.121+…+S.123 | | | | | | | | | |
| 5 | Residents | S.124 | | | | | | | | | |
| 6 | Residents | S.125+…+S.127 | | | | | | | | | |
| 7 | Residents | S.128 | | | | | | | | | |
| 8 | Residents | S.129 | | | | | | | | | |
| 9 | Residents | S.13 | | | | | | | | | |
| 10 | Residents | S.14+S.15 | | | | | | | | | |
| 11 | Non-residents | Total (S.2) | | | | | | | | | |
| 12 | Non-residents | Euro area other than domestic: Total (S.1) | | | | | | | | | |
| 13 | Non-residents | Euro area other than domestic: S.11 | | | | | | | | | |
| 14 | Non-residents | Euro area other than domestic: S.121+…+S.123 | | | | | | | | | |
| 15 | Non-residents | Euro area other than domestic: S.124 | | | | | | | | | |
| 16 | Non-residents | Euro area other than domestic: S.125+…+S.127 | | | | | | | | | |
| 17 | Non-residents | Euro area other than domestic: S.128 | | | | | | | | | |
| 18 | Non-residents | Euro area other than domestic: S.129 | | | | | | | | | |
| 19 | Non-residents | Euro area other than domestic: S.13 | | | | | | | | | |
| 20 | Non-residents | Euro area other than domestic: S.14+S.15 | | | | | | | | | |
| 21 | Non-residents | Residents outside the euro area | | | | | | | | | |

[1] The data requirements for stocks, transactions and other changes in volume are identical.
[2] Monetary financial institutions (MFIs; S.121+S.122+S.123).
[3] Money market fund (MMF; S.123).
[4] Non-profit institutions serving households (NPISHs; S.15).

▼B

*Table 7*

**Long-term debt securities (F.32)** [1]

| | Debtor sector \ Creditor sector | | A | B | C | D | E | F | G | H | I |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Residents | | | | | | | | |
| | | | Total | Non-financial corporations (S.11) | MFIs [2] (S.121+…+S.123) | Non-MMF [3] investment funds (S.124) | Other financial institutions (S.125+…+S.127) | Insurance corporations (S.128) | Pension funds (S.129) | General government (S.13) | Households, including NPISHs [4] (S.14+S.15) |
| 1 | Total (S.1) | | | | | | | | | | |
| 2 | Residents | Total (S.1) | | | | | | | | | |
| 3 | Residents | S.11 | | | | | | | | | |
| 4 | Residents | S.121+…+S.123 | | | | | | | | | |
| 5 | Residents | S.124 | | | | | | | | | |
| 6 | Residents | S.125+…+S.127 | | | | | | | | | |
| 7 | Residents | S.128 | | | | | | | | | |
| 8 | Residents | S.129 | | | | | | | | | |
| 9 | Residents | S.13 | | | | | | | | | |
| 10 | Residents | S.14+S.15 | | | | | | | | | |
| 11 | Non-residents | Total (S.2) | | | | | | | | | |
| 12 | Non-residents | Euro area other than domestic: Total (S.1) | | | | | | | | | |
| 13 | Non-residents | Euro area other than domestic: S.11 | | | | | | | | | |
| 14 | Non-residents | Euro area other than domestic: S.121+…+S.123 | | | | | | | | | |
| 15 | Non-residents | Euro area other than domestic: S.124 | | | | | | | | | |
| 16 | Non-residents | Euro area other than domestic: S.125+…+S.127 | | | | | | | | | |
| 17 | Non-residents | Euro area other than domestic: S.128 | | | | | | | | | |
| 18 | Non-residents | Euro area other than domestic: S.129 | | | | | | | | | |
| 19 | Non-residents | Euro area other than domestic: S.13 | | | | | | | | | |
| 20 | Non-residents | Euro area other than domestic: S.14+S.15 | | | | | | | | | |
| 21 | Non-residents | Residents outside the euro area | | | | | | | | | |

[1] The data requirements for stocks, transactions and other changes in volume are identical.
[2] Monetary financial institutions (MFIs; S.121+S.122+S.123).
[3] Money market fund (MMF; S.123).
[4] Non-profit institutions serving households (NPISHs; S.15).

▼B

*Table 8*

**Listed shares (F.511)** [1]

| | Debtor sector \ Creditor sector | | A | B | C | D | E | F | G | H | I |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Residents | | | | | | | | |
| | | | Total | Non-financial corporations (S.11) | MFIs [2] (S.121+...+S.123) | Non-MMF [3] investment funds (S.124) | Other financial institutions (S.125+...+S.127) | Insurance corporations (S.128) | Pension funds (S.129) | General government (S.13) | Households, including NPISHs [4] (S.14+S.15) |
| 1 | Total (S.1) | | | | | | | | | | |
| 2 | Residents | Total (S.1) | | | | | | | | | |
| 3 | Residents | S.11 | | | | | | | | | |
| 4 | Residents | S.121+...+S.123 | | | | | | | | | |
| 5 | Residents | S.124 | | | | | | | | | |
| 6 | Residents | S.125+...+S.127 | | | | | | | | | |
| 7 | Residents | S.128 | | | | | | | | | |
| 8 | Residents | S.129 | | | | | | | | | |
| 9 | Residents | S.13 | | | | | | | | | |
| 10 | Residents | S.14+S.15 | | | | | | | | | |
| 11 | Non-residents | Total (S.2) | | | | | | | | | |
| 12 | Non-residents | Euro area other than domestic: Total (S.1) | | | | | | | | | |
| 13 | Non-residents | Euro area other than domestic: S.11 | | | | | | | | | |
| 14 | Non-residents | Euro area other than domestic: S.121+...+S.123 | | | | | | | | | |
| 15 | Non-residents | Euro area other than domestic: S.124 | | | | | | | | | |
| 16 | Non-residents | Euro area other than domestic: S.125+...+S.127 | | | | | | | | | |
| 17 | Non-residents | Euro area other than domestic: S.128 | | | | | | | | | |
| 18 | Non-residents | Euro area other than domestic: S.129 | | | | | | | | | |
| 19 | Non-residents | Euro area other than domestic: S.13 | | | | | | | | | |
| 20 | Non-residents | Euro area other than domestic: S.14+S.15 | | | | | | | | | |
| 21 | Non-residents | Residents outside the euro area | | | | | | | | | |

[1] The data requirements for stocks, transactions and other changes in volume are identical.
[2] Monetary financial institutions (MFIs; S.121+S.122+S.123).
[3] Money market fund (MMF; S.123).
[4] Non-profit institutions serving households (NPISHs; S.15).

▼B

*Table 9*

**Investment fund shares or units (F.52)** [1]

| | Debtor sector \ Creditor sector | | | A | B | C | D | E | F | G | H | I |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Residents | | | | | | | | |
| | | | | Total | Non-financial corporations (S.11) | MFIs [2] (S.121+...+S.123) | Non-MMF [3] investment funds (S.124) | Other financial institutions (S.125+...+S.127) | Insurance corporations (S.128) | Pension funds (S.129) | General government (S.13) | Households, including NPISHs [4] (S.14+S.15) |
| 1 | Total (S.1) | | | | | | | | | | | |
| 2 | Residents | Total (S.1) | | | | | | | | | | |
| 3 | Residents | S.11 | | | | | | | | | | |
| 4 | Residents | S.121+...+S.123 | | | | | | | | | | |
| 5 | Residents | S.124 | | | | | | | | | | |
| 6 | Residents | S.125+...+S.127 | | | | | | | | | | |
| 7 | Residents | S.128 | | | | | | | | | | |
| 8 | Residents | S.129 | | | | | | | | | | |
| 9 | Residents | S.13 | | | | | | | | | | |
| 10 | Residents | S.14+S.15 | | | | | | | | | | |
| 11 | Non-residents | Total (S.2) | | | | | | | | | | |
| 12 | Non-residents | Euro area other than domestic | Total (S.1) | | | | | | | | | |
| 13 | Non-residents | Euro area other than domestic | S.11 | | | | | | | | | |
| 14 | Non-residents | Euro area other than domestic | S.121+...+S.123 | | | | | | | | | |
| 15 | Non-residents | Euro area other than domestic | S.124 | | | | | | | | | |
| 16 | Non-residents | Euro area other than domestic | S.125+...+S.127 | | | | | | | | | |
| 17 | Non-residents | Euro area other than domestic | S.128 | | | | | | | | | |
| 18 | Non-residents | Euro area other than domestic | S.129 | | | | | | | | | |
| 19 | Non-residents | Euro area other than domestic | S.13 | | | | | | | | | |
| 20 | Non-residents | Euro area other than domestic | S.14+S.15 | | | | | | | | | |
| 21 | Non-residents | Residents outside the euro area | | | | | | | | | | |

(1) The data requirements for stocks, transactions and other changes in volume are identical.
(2) Monetary financial institutions (MFIs; S.121+S.122+S.123).
(3) Money market fund (MMF; S.123).
(4) Non-profit institutions serving households (NPISHs; S.15).

▼B

*ANNEX II*

**TRANSMISSION OF DATA TO THE EUROPEAN CENTRAL BANK**

The national central banks (NCBs) use the facilities provided by the European System of Central Banks (ESCB) which relies on the ESCB IT infrastructure for the electronic transmission of the statistical information required by the European Central Bank (ECB). The exchanges of data within the ESCB shall be based on the Statistical Data and Metadata eXchange format. This requirement does not prevent the use of some other means of transmitting statistical information to the ECB as an agreed fall-back solution.

NCBs observe the recommendations listed below in order to ensure that data transmission functions satisfactorily:

(i) Completeness: NCBs report all required series keys. Reporting no series keys or non-listed series keys will be considered as incomplete reporting. Should an observation be missing, the omission is recorded using the corresponding observation status flag.

(ii) Accounting identities and sign convention of the data: the validation rules must be implemented by the NCBs before the data are transmitted to the ECB.

Where revisions are made to only a subset of series keys, the validation rules are applied to the whole report.