

## II

(Acts whose publication is not obligatory)

## EUROPEAN CENTRAL BANK

### GUIDELINE OF THE EUROPEAN CENTRAL BANK

of 17 November 2005

amending Guideline ECB/2002/7 on the statistical reporting requirements of the European Central Bank in the field of quarterly financial accounts

(ECB/2005/13)

(2006/43/EC)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular to Articles 5.1 and 5.2, 12.1 and 14.3 thereof,

Whereas:

- (1) Following a review of Guideline ECB/2002/7 of 21 November 2002 on the statistical reporting requirements of the European Central Bank in the field of quarterly financial accounts <sup>(1)</sup>, certain amendments were found to be necessary.
- (2) Full coverage of financial assets and liabilities categories for financial balance sheets and financial transactions, and full coverage of all euro area institutional sectors and the rest of the world, would provide the ECB with a consistent set of integrated data for monetary and economic analysis. Full coverage of financial assets and liabilities categories permits 'vertical reconciliation' of financial transaction accounts and non-financial accounts within euro area institutional sectors and with regard to the rest of the world, and allows the compilation of certain balancing items such as net lending/net borrowing and net financial assets. Full coverage of all euro area institutional sectors and the rest

of the world permits 'horizontal reconciliation' of instruments across sectors, which is essential to ensure the high quality of financial accounts. The transmission of separate data for the institutional sector's 'other financial intermediaries, except insurance corporations and pension funds' (S.123) and 'financial auxiliaries' (S.124), is required wherever possible. The amended reporting requirements require the compilation of full quarterly national financial accounts. Member States that adopt the euro after the entry into force of this Guideline will have less extensive back data requirements than current participating Member States, as the latter have already started developing quarterly financial accounts pursuant to Guideline ECB/2002/7.

- (3) Counterpart sector information (also referred to as from whom-to-whom information) relating to financial assets and liabilities, in particular deposits, securities and loans, is required for monetary and economic analysis. The national central banks (NCBs) need until April 2008 to provide a complete counterpart breakdown of deposits held with euro area resident debtors and of loans granted by euro area resident creditors.
- (4) The incorporation of the data requirements under Regulation (EC) No 501/2004 of the European Parliament and of the Council of 10 March 2004 on quarterly financial accounts for general government <sup>(2)</sup> into the requirements under Guideline ECB/2002/7 is necessary to ensure the timely and efficient transmission of general government data which are consistent with the overall quarterly financial accounts.

<sup>(1)</sup> OJ L 334, 11.12.2002, p. 24.

<sup>(2)</sup> OJ L 81, 19.3.2004, p. 1.

- (5) In the medium term, having regard to the shorter transmission time lag for quarterly data under many of the new national data transmission frameworks, the aim is to further improve the timeliness of quarterly financial accounts at euro area level, and to compile an integrated set of quarterly euro area financial and non-financial accounts.
- (6) To enable accurate data analysis, information on single major events and revisions has to be provided whenever these may have major effects on a euro area aggregate.
- (7) Financial accounts are derived from various statistics and the data is partially based on estimates. Constraints on collection systems for these statistics and on resources mean that temporary derogations from this Guideline may have to be granted, except in relation to any data for which a basis for providing reliable or best estimates already exists.
- (8) In order to improve the quality of the data transmitted to the ECB, to share best practice, and to enhance understanding of the relationship between the data transmitted to the ECB pursuant to various legal acts, the ECB will in cooperation with the NCBs produce an inventory of the methods and sources used to compile such data, in particular the data for financial balance sheets and financial transactions required under Tables 1 and 2 of Annex I to Guideline ECB/2002/7. This inventory will document, for each euro area Member State: the methods used for adjusting available source data, so that those data adhere to the rules laid down in the ESA 95; and the 'horizontal reconciliation' of financial assets and liabilities across euro area institutional sectors.
- (9) In accordance with Articles 12.1 and 14.3 of the Statute, ECB guidelines form an integral part of Community law,

HAS ADOPTED THIS GUIDELINE:

#### Article 1

Guideline ECB/2002/7 is amended as follows:

1. Article 1 is replaced by the following:

#### 'Article 1

#### Definitions

For the purposes of this Guideline:

1. "participating Member State" shall mean a Member State that has adopted the euro;

2. "new participating Member State" shall mean a Member State that becomes a participating Member State after the entry into force of this Guideline;
3. "euro area" shall mean the economic territory of the participating Member States, and the ECB.'

2. Article 2 is replaced by the following:

#### 'Article 2

#### Statistical reporting obligations of the NCBs

1. The NCBs shall report to the ECB data for financial assets and liabilities, as specified in Annex I, on a calendar quarterly basis. The data shall comply with the principles and definitions of the ESA 95, unless otherwise specified in Annex I. They shall not be adjusted for seasonal and working-day effects. If sufficient source statistics are not available from which to derive data for certain financial assets or liabilities, the NCBs shall provide best estimates for the compilation of euro area aggregates. The NCBs shall transmit separate data for the institutional subsectors S.123 and S.124 or, if they are unable to compile separate data, they shall transmit combined data for the institutional subsectors S.123 + S.124.

2. The transmission of the data specified in Tables 1 and 2 of Annex I shall start in April 2006. The transmission of the data specified in Tables 3 to 5 of Annex I shall start in April 2008.

3. For the NCBs of participating Member States, the data requirements shall be as follows:

(a) All data for the institutional sectors and the main institutional subsectors (S.11, S.121 + 122, S.123, S.124, S.125, S.13 and S.14 + 15) and the rest of the world (S.2), as specified in Tables 1 and 2 of Annex I, with the exception of counterpart sector information, shall cover:

(i) for outstanding amounts, the period from the fourth quarter of 1997 to the quarter to which the transmission relates;

and

(ii) for transactions, the period from the first quarter of 1998 to the quarter to which the transmission relates.

(b) The counterpart sector information for the institutional sectors and the main institutional subsectors (S.11, S.121+122, S.123, S.124, S.125, S.13 and S.14 + 15) and the rest of the world (S.2), as specified in Tables 1 to 5 of Annex I, shall cover:

- (i) for outstanding amounts, the period from the fourth quarter of 1998 to the quarter to which the transmission relates;
- and
- (ii) for transactions, the period from the first quarter of 1999 to the quarter to which the transmission relates.
- (c) The data for the general government subsectors (S.1311, S.1312, S.1313 and S.1314), specified in Tables 1 and 2 of Annex I, shall cover:
- (i) for outstanding amounts, the period from the fourth quarter of 1998 to the quarter to which the transmission relates;
- and
- (ii) for transactions, the period from the first quarter of 1999 to the quarter to which the transmission relates.
- (d) The counterpart sector "Residents in other participating Member States" in Tables 3 to 5 of Annex I and the issuing sector for the item "Money market funds shares issued by euro area MFIs" in line 36 of Table 1 of Annex I shall include data covering new participating Member States. The data in respect of each new participating Member State shall be included from the first quarter after that Member State becomes a participating Member State, as follows:
- (i) if the new participating Member State was an EU Member State in 1999, the data shall date back to at least the first quarter of 1999;
- and
- (ii) if the new participating Member State was not an EU Member State in 1999, the data shall date back to the first quarter of the year in which the Member State acceded to the EU.
4. For the NCBs of new participating Member States the data requirements, by derogation from paragraph 3, shall be as follows:
- (a) For new participating Member States that were EU Member States in 1999, all the financial asset and liability data specified in Tables 1 to 5 of Annex I shall cover the period from the first quarter of 1999 to the quarter to which the transmission relates.
- (b) For new participating Member States that were not EU Member States in 1999, all the financial asset and liability data specified in Tables 1 to 5 of Annex I shall cover the period from the first quarter of the year in which the Member State acceded to the EU to the quarter to which the transmission relates.
- (c) The counterpart sector "Residents in other participating Member States" in Tables 3 to 5 of Annex I and the issuing sector for the item "Money market funds shares issued by euro area MFIs" in line 36 of Table 1 of Annex I shall include data covering other new participating Member States. The data in respect of each other new participating Member State shall be included from the first quarter after that Member State becomes a participating Member State. The precise data requirements shall be specified by the Statistics Committee of the ESCB in line with the data requirements laid down in paragraph 3(d).
5. All data covered by paragraphs 3(d) and 4(c) may be provided on a best estimate basis.
6. The data shall be accompanied by explanatory information on single major events during the most recent reference quarter and on reasons for revisions, if the magnitude of the change to the data caused by such single major events and by revisions is at least 0,2 % of the quarterly euro area gross domestic product, or if the ECB requests such information.'
3. Article 4(1) is replaced by the following:
- '1. The data and other information described in Article 2 shall be reported to the ECB within a period which shall not exceed 110 calendar days after the end of the quarter to which the data relate.'
4. Annexes I to III are replaced by Annexes I to III to this Guideline.
- Article 2*
- This Guideline shall enter into force on 1 April 2006.
- Article 3*
- This Guideline is addressed to the NCBs of participating Member States.
- Done at Frankfurt am Main, 17 November 2005.
- For the Governing Council of the ECB*  
*The President of the ECB*  
Jean-Claude TRICHET





|    | A                                                                                                | B | C | D | E | F | G | H | I | J | K | L | M | N |
|----|--------------------------------------------------------------------------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 31 | Issued by ICPFs (S.1.25)                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 32 | Issued by non-residents (S.2)                                                                    |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 33 | <b>Quoted shares (AF.511)</b>                                                                    |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 34 | <b>Unquoted shares and other equity (AF.512+AF.513)</b>                                          |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 35 | <b>Mutual funds shares (AF.52)</b>                                                               |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 36 | <b>Money market funds shares issued by euro area MFI</b>                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 37 | <b>Net equity of households in life insurance reserves and in pension funds reserves (AF.61)</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 38 | <b>Net equity of households in life insurance reserves (AF.611)</b>                              |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 39 | <b>Net equity of households in pension funds reserves (AF.612)</b>                               |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 40 | <b>Prepayments of insurance premiums and reserves for outstanding claims (AF.62)</b>             |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 41 | <b>Other accounts receivable/payable (AF.7)</b>                                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |

(1) ESA 95 codes are used to classify institutional sectors (see Chapter 2 of the ESA 95), financial transactions (see Chapter 5 of the ESA 95) and outstanding amounts (see Chapter 7 of the ESA 95).

(2) The data requirements for outstanding amounts and transactions are identical, except for monetary gold and SDRs (AF.1) as an asset item of the rest of the world, which is only requested for transactions.

(3) NPISHs are non-profit institutions serving households (S.15).

(\*) Pursuant to Article 2.1, the NCBs transmit separate data for the institutional subsectors S.1.23 and S.1.24 or, if they are unable to compile separate data, they transmit combined data for the institutional subsectors S.1.23+S.1.24.





|    | A                                                    | B | C | D | E | F | G | H | I | J | K | L | M | N |
|----|------------------------------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 27 | <b>Other accounts receivable/<br/>payable (AF.7)</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 28 | <b>Net financial assets <sup>(4)</sup></b>           |   |   |   |   |   |   |   |   |   |   |   |   |   |

<sup>(1)</sup> The ESA 95 codes are used to classify institutional sectors (see Chapter 2 of the ESA 95), financial transactions (see Chapter 5 of the ESA 95) and outstanding amounts (see Chapter 7 of the ESA 95).

<sup>(2)</sup> The data requirements for outstanding amounts and transactions are identical.

<sup>(3)</sup> NPISHs are non-profit institutions serving households (S.15).

<sup>(4)</sup> Or net lending/net borrowing in the case of transactions.

<sup>(5)</sup> Pursuant to Article 2.1, the NCBs transmit separate data for the institutional subsectors S.1.23 and S.1.24 or, if they are unable to compile separate data, they transmit combined data for the institutional subsectors S.1.23+S.1.24.

**Table 3**

**Deposits, non-consolidated**

Outstanding amounts (AF.22+AF.29) and transactions (F.22+F.29) <sup>(1)</sup> <sup>(2)</sup>

|   | A               | B | C | D | E | F | G | H | I | J | K | L               | M | N | O | P | Q | R | S | T | U |                                                |  |  |  |  |  |  |  |  |  |                                 |               |      |  |               |  |  |  |  |  |  |
|---|-----------------|---|---|---|---|---|---|---|---|---|---|-----------------|---|---|---|---|---|---|---|---|---|------------------------------------------------|--|--|--|--|--|--|--|--|--|---------------------------------|---------------|------|--|---------------|--|--|--|--|--|--|
|   |                 |   |   |   |   |   |   |   |   |   |   |                 |   |   |   |   |   |   |   |   |   | Residents                                      |  |  |  |  |  |  |  |  |  |                                 | Non residents |      |  |               |  |  |  |  |  |  |
|   |                 |   |   |   |   |   |   |   |   |   |   |                 |   |   |   |   |   |   |   |   |   | Creditor                                       |  |  |  |  |  |  |  |  |  |                                 | Debtor        |      |  |               |  |  |  |  |  |  |
| 1 | Total           |   |   |   |   |   |   |   |   |   |   | Total           |   |   |   |   |   |   |   |   |   | Residents in other participating Member States |  |  |  |  |  |  |  |  |  | Residents outside the euro area |               |      |  |               |  |  |  |  |  |  |
| 2 | S.11            |   |   |   |   |   |   |   |   |   |   | S.11            |   |   |   |   |   |   |   |   |   | S.121+<br>S.122                                |  |  |  |  |  |  |  |  |  | S.14+<br>S.15                   |               | S.13 |  | S.14+<br>S.15 |  |  |  |  |  |  |
| 3 | S.121+S.122     |   |   |   |   |   |   |   |   |   |   | S.121+<br>S.122 |   |   |   |   |   |   |   |   |   | S.123+<br>S.124 (*)                            |  |  |  |  |  |  |  |  |  | S.125                           |               | S.13 |  | S.14+<br>S.15 |  |  |  |  |  |  |
| 4 | S.123+S.124 (*) |   |   |   |   |   |   |   |   |   |   | S.123 (*)       |   |   |   |   |   |   |   |   |   | S.123 (*)                                      |  |  |  |  |  |  |  |  |  | S.125                           |               | S.13 |  | S.14+<br>S.15 |  |  |  |  |  |  |
| 5 | Resi-<br>dents  |   |   |   |   |   |   |   |   |   |   | S.123 (*)       |   |   |   |   |   |   |   |   |   | S.123 (*)                                      |  |  |  |  |  |  |  |  |  | S.125                           |               | S.13 |  | S.14+<br>S.15 |  |  |  |  |  |  |
| 6 | S.124 (*)       |   |   |   |   |   |   |   |   |   |   | S.124 (*)       |   |   |   |   |   |   |   |   |   | S.124 (*)                                      |  |  |  |  |  |  |  |  |  | S.125                           |               | S.13 |  | S.14+<br>S.15 |  |  |  |  |  |  |
| 7 | S.125           |   |   |   |   |   |   |   |   |   |   | S.125           |   |   |   |   |   |   |   |   |   | S.125                                          |  |  |  |  |  |  |  |  |  | S.125                           |               | S.13 |  | S.14+<br>S.15 |  |  |  |  |  |  |
| 8 | S.13            |   |   |   |   |   |   |   |   |   |   | S.13            |   |   |   |   |   |   |   |   |   | S.13                                           |  |  |  |  |  |  |  |  |  | S.125                           |               | S.13 |  | S.14+<br>S.15 |  |  |  |  |  |  |

<sup>(1)</sup> The ESA 95 codes are used to classify institutional sectors (see Chapter 2 of the ESA 95), financial transactions (see Chapter 5 of the ESA 95) and outstanding amounts (see Chapter 7 of the ESA 95).

<sup>(2)</sup> The data requirements for outstanding amounts and transactions are identical.

<sup>(3)</sup> Pursuant to Article 2.1, the NCBs transmit separate data for the institutional subsectors S.1.23 and S.1.24 or, if they are unable to compile separate data, they transmit combined data for the institutional subsectors S.1.23+S.1.24.

Table 4

## Short-term loans, non-consolidated

Outstanding amounts (AF.41) and transactions (F.41) <sup>(1)</sup> <sup>(2)</sup>

|    |                                        | A         | B    | C           | D               | E         | F         | G     | H    | I         |
|----|----------------------------------------|-----------|------|-------------|-----------------|-----------|-----------|-------|------|-----------|
|    |                                        | Residents |      |             |                 |           |           |       |      |           |
|    |                                        | Total     | S.11 | S.121+S.122 | S.123+S.124 (*) | S.123 (*) | S.124 (*) | S.125 | S.13 | S.14+S.15 |
|    |                                        | Debtors   |      |             |                 |           |           |       |      |           |
|    |                                        | Total     | S.11 | S.121+S.122 | S.123+S.124 (*) | S.123 (*) | S.124 (*) | S.125 | S.13 | S.14+S.15 |
| 1  |                                        |           |      |             |                 |           |           |       |      |           |
| 2  | Total                                  |           |      |             |                 |           |           |       |      |           |
| 3  | S.11                                   |           |      |             |                 |           |           |       |      |           |
| 4  | S.121+S.122                            |           |      |             |                 |           |           |       |      |           |
| 5  | S.123+S.124 (*)                        |           |      |             |                 |           |           |       |      |           |
| 6  | S.123 (*)                              |           |      |             |                 |           |           |       |      |           |
| 7  | S.124 (*)                              |           |      |             |                 |           |           |       |      |           |
| 8  | S.125                                  |           |      |             |                 |           |           |       |      |           |
| 9  | S.13                                   |           |      |             |                 |           |           |       |      |           |
| 10 | S.14+S.15                              |           |      |             |                 |           |           |       |      |           |
| 11 | <b>Total</b>                           |           |      |             |                 |           |           |       |      |           |
| 12 | Total                                  |           |      |             |                 |           |           |       |      |           |
| 13 | S.11                                   |           |      |             |                 |           |           |       |      |           |
| 14 | S.121+S.122                            |           |      |             |                 |           |           |       |      |           |
| 15 | S.123+S.124 (*)                        |           |      |             |                 |           |           |       |      |           |
| 16 | S.123 (*)                              |           |      |             |                 |           |           |       |      |           |
| 17 | S.124 (*)                              |           |      |             |                 |           |           |       |      |           |
| 18 | S.125                                  |           |      |             |                 |           |           |       |      |           |
| 19 | S.13                                   |           |      |             |                 |           |           |       |      |           |
| 20 | S.14+S.15                              |           |      |             |                 |           |           |       |      |           |
| 21 | <b>Residents outside the euro area</b> |           |      |             |                 |           |           |       |      |           |

(1) The ESA 95 codes are used to classify institutional sectors (see Chapter 2 of the ESA 95), financial transactions (see Chapter 5 of the ESA 95) and outstanding amounts (see Chapter 7 of the ESA 95).

(2) The data requirements for outstanding amounts and transactions are identical.

(\*) Pursuant to Article 2.1, the NCBs transmit separate data for the institutional subsectors S.123 and S.124 or, if they are unable to compile separate data, they transmit combined data for the institutional subsectors S.123+S.124.

**Table 5**  
**Long-term loans, non-consolidated**  
 Outstanding amounts (AF.42) and transactions (F.42) <sup>(1)</sup> <sup>(2)</sup>

|    | Creditor                               |      |             |                 |           | Debtor    |       |      |           |  | I |
|----|----------------------------------------|------|-------------|-----------------|-----------|-----------|-------|------|-----------|--|---|
|    | A                                      | B    | C           | D               | E         | F         | G     | H    | I         |  |   |
| 1  | Total                                  | S.11 | S.121+S.122 | S.123+S.124 (*) | S.123 (*) | S.124 (*) | S.125 | S.13 | S.14+S.15 |  |   |
| 2  | Total                                  |      |             |                 |           |           |       |      |           |  |   |
| 3  | S.11                                   |      |             |                 |           |           |       |      |           |  |   |
| 4  | S.121+S.122                            |      |             |                 |           |           |       |      |           |  |   |
| 5  | S.123+S.124 (*)                        |      |             |                 |           |           |       |      |           |  |   |
| 6  | S.123 (*)                              |      |             |                 |           |           |       |      |           |  |   |
| 7  | S.124 (*)                              |      |             |                 |           |           |       |      |           |  |   |
| 8  | S.125                                  |      |             |                 |           |           |       |      |           |  |   |
| 9  | S.13                                   |      |             |                 |           |           |       |      |           |  |   |
| 10 | S.14+S.15                              |      |             |                 |           |           |       |      |           |  |   |
| 11 | <b>Total</b>                           |      |             |                 |           |           |       |      |           |  |   |
| 12 | Total                                  |      |             |                 |           |           |       |      |           |  |   |
| 13 | S.11                                   |      |             |                 |           |           |       |      |           |  |   |
| 14 | S.121+S.122                            |      |             |                 |           |           |       |      |           |  |   |
| 15 | S.123+S.124 (*)                        |      |             |                 |           |           |       |      |           |  |   |
| 16 | S.123 (*)                              |      |             |                 |           |           |       |      |           |  |   |
| 17 | S.124 (*)                              |      |             |                 |           |           |       |      |           |  |   |
| 18 | S.125                                  |      |             |                 |           |           |       |      |           |  |   |
| 19 | S.13                                   |      |             |                 |           |           |       |      |           |  |   |
| 20 | S.14+S.15                              |      |             |                 |           |           |       |      |           |  |   |
| 21 | <b>Residents outside the euro area</b> |      |             |                 |           |           |       |      |           |  |   |

<sup>(1)</sup> The ESA 95 codes are used to classify institutional sectors (see Chapter 2 of the ESA 95), financial transactions (see Chapter 5 of the ESA 95) and outstanding amounts (see Chapter 7 of the ESA 95).

<sup>(2)</sup> The data requirements for outstanding amounts and transactions are identical.

(\*) Pursuant to Article 2.1, the NCBs transmit separate data for the institutional subsectors S.123 and S.124 or, if they are unable to compile separate data, they transmit combined data for the institutional subsectors S.123+S.124.

## ANNEX II

## ‘ANNEX II

**TRANSMISSION AND CODING STANDARDS**

For the electronic transmission of the statistical information as described in Article 2, the NCBs use the facility provided by the ESCB, which relies upon the telecommunication network “ESCB-Net”. The message format developed for this exchange of statistical information is the “Gesmes/TS” format. Each time series is coded using the MUFA key family shown below.

## MUFA key family

| Number | Name                        | Description                                                                                                                                   | Code list         |
|--------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 1      | Frequency                   | Frequency of the reported series                                                                                                              | CL_FREQ           |
| 2      | Reference area              | Alphanumeric two-digit ISO country code of the Member State that is providing the data                                                        | CL_AREA_EE        |
| 3      | Adjustment indicator        | The dimension indicates whether any kind of adjustments have been applied to the time series, such as seasonal and/or working day adjustments | CL_ADJUSTMENT     |
| 4      | Item (financial instrument) | Instrument category of the time series                                                                                                        | CL_MUFA_ITEM      |
| 5      | Data type                   | Type of account (i.e. balance sheets, financial transactions and other flows)                                                                 | CL_DATA_TYPE_MUFA |
| 6      | Original maturity           | Original maturity of the financial instrument                                                                                                 | CL_MATURITY_ORIG  |
| 7      | Debtor area                 | Area of residency of the debtor institutional unit                                                                                            | CL_AREA_EE        |
| 8      | Debtor sector               | Sector of the debtor institutional unit                                                                                                       | CL_ESA95_SECTOR   |
| 9      | Creditor area               | Area of residency of the creditor institutional unit                                                                                          | CL_AREA_EE        |
| 10     | Creditor sector             | Sector of the creditor institutional unit                                                                                                     | CL_ESA95_SECTOR   |
| 11     | Valuation                   | Valuation method used                                                                                                                         | CL_MUFA_VALUATION |
| 12     | Data source                 | Code used to specify the data source                                                                                                          | CL_MUFA_SOURCE'   |

## ANNEX III

## 'ANNEX III

DEROGATIONS RELATING TO THE TIME SERIES LISTED IN ANNEX I, TABLES 1 TO 5 <sup>(1)</sup>1. Current data <sup>(2)</sup>

| Table/row/column    | Description of the time series                                                                                                                      | First date of transmission <sup>(3)</sup> |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| BELGIUM             |                                                                                                                                                     |                                           |
| 3/3-6/L-U           | Deposits held with MFIs, OFIFAs, OFIs and FAs of non-residents, broken down by counterpart sector and area                                          | Fourth quarter 2008                       |
| 3/7/L, U            | Deposits held with ICPFs of non-residents, broken down by counterpart area                                                                          |                                           |
| 4/12, 13, 15-21/A-H | Short-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG to non-residents, broken down by counterpart sector and area |                                           |
| 5/12-21/A-H         | Long-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG to non-residents, broken down by counterpart sector and area  |                                           |
| GERMANY             |                                                                                                                                                     |                                           |
| 1/9, 14/B, H, M     | Short-term and long-term debt securities held by NFCs, GG and HHs                                                                                   | Third quarter 2006                        |
| 1/33/B, H, M        | Quoted shares held by NFCs, GG and HHs                                                                                                              |                                           |
| 1/33/N              | Quoted shares held by RoW                                                                                                                           | Fourth quarter 2008                       |
| 1/34/A, B, H, M, N  | Unquoted shares and other equity held by total economy, NFCs, GG, HHs and RoW                                                                       |                                           |
| 1/37/N              | Net equity of households in life insurance reserves and in pension funds reserves held by RoW                                                       |                                           |
| 1/38, 39/M          | Net equity of households in life insurance reserves held by HHs and Net equity of households in pension funds reserves held by HHs                  |                                           |
| 1/38, 39/N          | Net equity of households in life insurance reserves held by RoW and Net equity of households in pension funds reserves held by RoW                  |                                           |
| 2/20/N              | Quoted shares issued by RoW and held by total economy                                                                                               |                                           |

<sup>(1)</sup> Abbreviations: NFCs = non-financial corporations (S.11); MFIs = monetary financial institutions (S.121 + 122); OFIFAs = other financial intermediaries (except insurance corporations and pension funds) and financial auxiliaries (S.123 + S.124); OFIs = other financial intermediaries, except insurance corporations and pension funds (S.123); FAs = financial auxiliaries (S.124); ICPFs = insurance corporations and pension funds (S.125); GG = general government (S.13); CG = central government (S.1311); SG = state government (S.1312); LG = local government (S.1313); SS = social security funds (S.1314); HHs = households and non-profit institutions serving households (S.14 + S.15); RoW = rest of the world (S.2); SDRs = special drawing rights.

<sup>(2)</sup> Derogations in respect of current data automatically include corresponding derogations in respect of back data.

<sup>(3)</sup> The quarters in this column indicate the quarters in which the first transmission will take place. The first transmission is subject to the time lag specified in Article 4(1).

| Table/row/column      | Description of the time series                                                                                                                                            | First date of transmission <sup>(3)</sup> |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| 2/21/N                | Unquoted shares and other equity issued by RoW and held by total economy                                                                                                  | Fourth quarter 2008                       |
| 2/23-25/N             | Net equity of households in life insurance reserves and in pension funds reserves as a liability of RoW                                                                   |                                           |
| 2/26/N                | Prepayments of insurance premiums and reserves for outstanding claims as a liability of RoW                                                                               |                                           |
| 4/3-21/B, H           | Short-term loans granted by NFCs and GG to residents and non-residents, broken down by counterpart sector and area                                                        |                                           |
| 4/12-21/G             | Short-term loans granted by ICPFs to non-residents, broken down by counterpart sector and area                                                                            |                                           |
| 5/3-21/B, H           | Long-term loans granted by NFCs and GG to residents and non-residents, broken down by counterpart sector and area                                                         |                                           |
| 5/12-21/G             | Long-term loans granted by ICPFs to non-residents, broken down by counterpart sector and area                                                                             |                                           |
| SPAIN                 |                                                                                                                                                                           |                                           |
| 1/19/A-E, G, N        | Financial derivatives as an asset of total economy, NFCs, MFIs, OFIFAs, OFIs, ICPFs and RoW                                                                               | Second quarter 2007                       |
| 2/6/A, C, D, F, N     | Financial derivatives as a liability of total economy, MFIs, OFIFAs, FAs and RoW                                                                                          |                                           |
| FRANCE                |                                                                                                                                                                           |                                           |
| 1/36/A-H, M, N        | Money market funds shares issued by euro area MFIs held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW                                           | Fourth quarter 2008                       |
| 2/8/A, B, D, F, G, M  | Short-term loans granted by residents to total economy, NFCs, OFIFAs, FAs, ICPFs and HHs                                                                                  | Fourth quarter 2008                       |
| 2/9/F                 | Short-term loans granted by MFIs to FAs                                                                                                                                   | Fourth quarter 2008                       |
| 2/10/A, B, D, F, G, M | Short-term loans granted by non-MFIs to total economy, NFCs, OFIFAs, FAs, ICPFs and HHs                                                                                   | Fourth quarter 2008                       |
| 2/12/A, D, F          | Short-term loans granted by non-residents to total economy, OFIFAs and FAs                                                                                                | Fourth quarter 2008                       |
| 2/14/A, B, D, F, G, M | Long-term loans granted by residents to total economy, NFCs, OFIFAs, FAs, ICPFs and HHs                                                                                   | Fourth quarter 2008                       |
| 2/15/F                | Long-term loans granted by MFIs to FAs                                                                                                                                    | Fourth quarter 2008                       |
| 2/16/A, B, D, F, G, M | Long-term loans granted by non-MFIs to total economy, NFCs, OFIFAs, FAs, ICPFs and HHs                                                                                    | Fourth quarter 2008                       |
| 2/18/A, D, F          | Long-term loans granted by non-residents to total economy, OFIFAs and FAs                                                                                                 | Fourth quarter 2008                       |
| 3/4/L-O, R-U          | Deposits of residents in other participating Member States, broken down by counterpart sector, and of residents outside the euro area, held with OFIFAs                   | Fourth quarter 2008                       |
| 3/7/L, U              | Deposits of residents in other participating Member States (total) and of residents outside the euro area, held with ICPFs                                                | Fourth quarter 2008                       |
| 4, 5/2-21/A-B, D-H    | Short-term and long-term loans granted by total economy, NFCs, OFIFAs, OFIs, FAs, ICPFs and GG to residents and non-residents, broken down by counterpart sector and area | Fourth quarter 2008                       |

| Table/row/column               | Description of the time series                                                                                                                                                    | First date of transmission <sup>(3)</sup> |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| IRELAND                        |                                                                                                                                                                                   |                                           |
| 1/4, 5, 7/A, B, M              | Deposits, instrument total, deposits held with residents and deposits held with non-MFIs of total economy, NFCs and HHs                                                           | Fourth quarter 2008                       |
| 1/4/N                          | Deposits held by RoW                                                                                                                                                              | Fourth quarter 2006                       |
| 1/9, 14/N                      | Short-term and long-term debt securities held by RoW                                                                                                                              | Fourth quarter 2006                       |
| 1/19/A, B, M                   | Financial derivatives as an asset of total economy, NFCs and HHs                                                                                                                  | Fourth quarter 2008                       |
| 1/19/N                         | Financial derivatives as an asset of RoW                                                                                                                                          | Fourth quarter 2006                       |
| 1/20, 24/A, B, M               | Short-term and long-term loans granted by total economy, NFCs and HHs                                                                                                             | Fourth quarter 2008                       |
| 1/20, 24/N                     | Short-term and long-term loans granted by RoW                                                                                                                                     | Fourth quarter 2006                       |
| 1/34/A, B, M                   | Unquoted shares and other equity held by total economy, NFCs and HHs                                                                                                              | Fourth quarter 2008                       |
| 1/33-35/N                      | Quoted shares, unquoted shares and other equity and mutual funds shares held by RoW                                                                                               | Fourth quarter 2008                       |
| 1/37-39/M                      | Net equity of households in life insurance reserves and in pension funds reserves held by HHs                                                                                     | Fourth quarter 2006                       |
| 1/40/A, B, M                   | Prepayments of insurance premiums and reserves for outstanding claims held by total economy, NFCs and HHs                                                                         | Fourth quarter 2006                       |
| 1/41/A, B, M                   | Other accounts receivable/payable as an asset of total economy, NFCs and HHs                                                                                                      | Fourth quarter 2008                       |
| 1/41/N                         | Other accounts receivable/payable as an asset of RoW                                                                                                                              | Fourth quarter 2006                       |
| 2/3/N                          | Deposits held with RoW                                                                                                                                                            | Fourth quarter 2006                       |
| 2/4, 5/N                       | Short-term and long-term debt securities issued by RoW                                                                                                                            | Fourth quarter 2006                       |
| 2/6/A, B, M                    | Financial derivatives as a liability of total economy, NFCs and HHs                                                                                                               | Fourth quarter 2008                       |
| 2/6/N                          | Financial derivatives as a liability of RoW                                                                                                                                       | Fourth quarter 2006                       |
| 2/7, 8, 10, 13, 14, 16/A, B, M | Short-term and long-term loans granted to total economy, NFCs and HHs (instrument total, loans granted by residents and loans granted by non-MFIs)                                | Fourth quarter 2008                       |
| 2/7, 13/N                      | Short-term and long-term loans granted to RoW                                                                                                                                     | Fourth quarter 2006                       |
| 2/20, 22/N                     | Quoted shares and mutual funds shares issued by RoW                                                                                                                               | Fourth quarter 2008                       |
| 2/21/A, B, N                   | Unquoted shares and other equity issued by total economy, NFCs and RoW                                                                                                            | Fourth quarter 2008                       |
| 2/23-26/N                      | Net equity of households in life insurance reserves and in pension funds reserves and prepayments of insurance premiums and reserves for outstanding claims as a liability of RoW | Fourth quarter 2006                       |
| 2/27/A, B, M                   | Other accounts receivable/payable as a liability of total economy, NFCs and HHs                                                                                                   | Fourth quarter 2008                       |
| 2/27/N                         | Other accounts receivable/payable as a liability of RoW                                                                                                                           | Fourth quarter 2006                       |
| 2/28/A, B, M                   | Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of total economy, NFCs and HHs                                                    | Fourth quarter 2008                       |

| Table/row/column    | Description of the time series                                                                                                                       | First date of transmission <sup>(3)</sup> |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| 2/28/N              | Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of RoW                                               | Fourth quarter 2006                       |
| 3/1, 4-8/L-U        | Deposits held with total economy, OFIFAs, OFIs, FAs, ICPFs and GG, of non-residents, broken down by counterpart sector and area                      | Fourth quarter 2008                       |
| 4,5/1-21/A, B, H, I | Short-term and long-term loans granted by total economy, NFCs, GG and HHs to residents and non-residents, broken down by counterpart sector and area |                                           |
| 4, 5/12-21/D-G      | Short-term and long-term loans granted by OFIFAs, OFIs, FAs and ICPFs to non-residents, broken down by counterpart sector and area                   |                                           |
| ITALY               |                                                                                                                                                      |                                           |
| 3/3-6/M-T           | Deposits held with MFIs, OFIFAs, OFIs and FAs of non-residents, broken down by counterpart sector                                                    | Fourth quarter 2008                       |
| 4/13, 15-20/A-H     | Short-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG to non-residents, broken down by counterpart sector           |                                           |
| 5/13-20/A-H         | Long-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG to non-residents, broken down by counterpart sector            |                                           |
| NETHERLANDS         |                                                                                                                                                      |                                           |
| 1/19/A-G, M, N      | Financial derivatives as an asset of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW                                                | Fourth quarter 2008                       |
| 1/33/A, C-F, N      | Quoted shares held by total economy, MFIs, OFIFAs, OFIs, FAs and RoW                                                                                 |                                           |
| 1/34/A-H, M, N      | Unquoted shares and other equity held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW                                            |                                           |
| 1/35/A, C-F, N      | Mutual funds shares held by total economy, MFIs, OFIFAs, OFIs, FAs and RoW                                                                           |                                           |
| 1/36/A-H, M, N      | Money market funds shares issued by euro area MFIs held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW                      |                                           |
| 2/6/A-G, M, N       | Financial derivatives as a liability of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW                                             |                                           |
| 2/20/A, C-F, N      | Quoted shares issued by total economy, MFIs, OFIFAs, OFIs, FAs and RoW                                                                               |                                           |
| 2/21/A-H, N         | Unquoted shares and other equity issued by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG and RoW                                           |                                           |
| 2/22/A, C-E, N      | Mutual funds shares issued by total economy, MFIs, OFIFAs, OFIs and RoW                                                                              |                                           |
| 3/3-6/L-U           | Deposits held with MFIs, OFIFAs, OFIs and FAs of non-residents, broken down by counterpart sector and area                                           |                                           |
| 3/7/L, U            | Deposits held with ICPFs of non-residents, broken down by counterpart area                                                                           |                                           |
| 4/12, 13, 15-21/A-H | Short-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG to non-residents, broken down by counterpart sector and area  |                                           |
| 5/12-21/A-H         | Long-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG to non-residents, broken down by counterpart sector and area   |                                           |

| Table/row/column   | Description of the time series                                                                                                                                          | First date of transmission <sup>(3)</sup> |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| AUSTRIA            |                                                                                                                                                                         |                                           |
| 1/19/A, C, D, G, N | Financial derivatives as an asset of total economy, MFIs, OFIFAs, ICPFs and RoW                                                                                         | Fourth quarter 2008                       |
| 1/33/A, C, D, N    | Quoted shares held by total economy, MFIs, OFIFAs and RoW                                                                                                               |                                           |
| 1/34/A, C, D, G, N | Unquoted shares and other equity held by total economy, MFIs, OFIFAs, ICPFs and RoW                                                                                     |                                           |
| 1/41/A, C, D, G, N | Other accounts receivable/payable as an asset of total economy, MFIs, OFIFAs, ICPFs and RoW                                                                             |                                           |
| 2/6/A, C, D, G, N  | Financial derivatives as a liability of total economy, MFIs, OFIFAs, ICPFs and RoW                                                                                      |                                           |
| 2/20/A, C, D, N    | Quoted shares issued by total economy, MFIs, OFIFAs and RoW                                                                                                             |                                           |
| 2/21/A, C, D, G, N | Unquoted shares and other equity issued by total economy, MFIs, OFIFAs, ICPFs and RoW                                                                                   |                                           |
| 2/27/A, C, D, G, N | Other accounts receivable/payable as a liability of total economy, MFIs, OFIFAs, ICPFs and RoW                                                                          |                                           |
| 2/28/A, C, D, G, N | Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of total economy, MFIs, OFIFAs, ICPFs and RoW                           |                                           |
| PORTUGAL           |                                                                                                                                                                         |                                           |
| 1/24/A, B          | Long-term loans granted by total economy and NFCs                                                                                                                       | Fourth quarter 2007                       |
| 1/34/A-H, M, N     | Unquoted shares and other equity held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW                                                           |                                           |
| 1/41/A-G, M, N     | Other accounts receivable/payable as an asset of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW                                                       |                                           |
| 2/16/A, B          | Long-term loans granted by non-MFIs to total economy and NFCs                                                                                                           |                                           |
| 2/21/A-H, N        | Unquoted shares and other equity issued by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG and RoW                                                              |                                           |
| 2/27/A-G, M, N     | Other accounts receivable/payable as a liability of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW                                                    |                                           |
| 2/28/A-H, M, N     | Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW |                                           |
| FINLAND            |                                                                                                                                                                         |                                           |
| 1/34/A-H, M, N     | Unquoted shares and other equity held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW                                                           | Fourth quarter 2008                       |
| 1/38, 39/M, N      | Net equity of households in life insurance reserves held by HHs and RoW & Net equity of households in pension funds reserves held by HHs and RoW                        |                                           |
| 1/41/A-G/M, N      | Other accounts receivable/payable as an asset of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW                                                       |                                           |
| 2/21/A-H, N        | Unquoted shares and other equity issued by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG and RoW                                                              |                                           |

| Table/row/column  | Description of the time series                                                                                                                                          | First date of transmission <sup>(3)</sup> |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| 2/24/A, G, N      | Net equity of households in life insurance reserves as a liability of total economy, ICPFs and RoW                                                                      | Fourth quarter 2008                       |
| 2/25/A, C-H, M, N | Net equity of households in pension funds reserves as a liability of total economy, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW                                     |                                           |
| 2/27/A-G, M, N    | Other accounts receivable/payable as a liability of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW                                                    |                                           |
| 2/28/A-H, M, N    | Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW |                                           |
| 4/13, 15-20/A-H   | Short-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG to non-residents, broken down by counterpart sector                              |                                           |
| 5/13-20/A-H       | Long-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG to non-residents, broken down by counterpart sector                               |                                           |

## 2. Back data <sup>(1)</sup>

| Table/row/column | Description of the time series                                                                              | Data range                                     | First date of transmission <sup>(2)</sup> |
|------------------|-------------------------------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------|
| IRELAND          |                                                                                                             |                                                |                                           |
| 1/1/A, C, N      | Monetary gold and SDRs held by total economy and MFIs and transacted with RoW                               | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 1/3/C-G, N       | Currency held by MFIs, OFIFAs, OFIs, FAs, ICPFs and RoW                                                     | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 1/4, 5, 7/C-G    | Deposits, instrument total, held with residents and held with non-MFIs by MFIs, OFIFAs, OFIs, FAs and ICPFs | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 1/6/A-H          | Deposits held with MFIs by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG and HHs                  | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 1/4/N            | Deposits held by RoW                                                                                        | From fourth quarter 1997 to first quarter 2006 | Second quarter 2008                       |
| 1/9, 14/A, C-F   | Short-term and long-term debt securities held by total economy, MFIs, OFIFAs, OFIs and FAs                  | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 1/9, 14/N        | Short-term and long-term debt securities held by RoW                                                        | From fourth quarter 1997 to first quarter 2006 | Second quarter 2008                       |

<sup>(1)</sup> Derogations are in respect of back data only, current data being available.

<sup>(2)</sup> The quarters in this column indicate the quarters in which the first transmission will take place. The transmission is subject to the time lag specified in Article 4(1).

| Table/row/column | Description of the time series                                                                                  | Data range                                     | First date of transmission <sup>(2)</sup> |
|------------------|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------|
| 1/19/C-G         | Financial derivatives as an asset of MFIs, OFIFAs, OFIs, FAs and ICPFs                                          | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 1/19/N           | Financial derivatives as an asset of RoW                                                                        | From fourth quarter 1997 to first quarter 2006 | Second quarter 2008                       |
| 1/20, 24/C-F     | Short-term and long-term loans granted by MFIs, OFIFAs, OFIs and FAs                                            | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 1/20, 24/N       | Short-term and long-term loans granted by RoW                                                                   | From fourth quarter 1997 to first quarter 2006 | Second quarter 2008                       |
| 1/33, 35/A, C-F  | Quoted shares and mutual funds shares held by total economy, MFIs, OFIFAs, OFIs and FAs                         | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 1/36/A, C-G      | Money market funds shares issued by euro area MFIs and held by total economy, MFIs, OFIFAs, OFIs, FAs and ICPFs | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 1/37-39/M        | Net equity of households in life insurance reserves and in pension funds reserves held by HHs                   | From fourth quarter 1997 to first quarter 2006 | Second quarter 2008                       |
| 1/37-39/N        | Net equity of households in life insurance reserves and in pension funds reserves held by RoW                   | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 1/40/A, B, M     | Prepayments of insurance premiums and reserves for outstanding claims held by total economy, NFCs and HHs       | From fourth quarter 1997 to first quarter 2006 | Second quarter 2008                       |
| 1/40/N           | Prepayments of insurance premiums and reserves for outstanding claims held by RoW                               | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 1/41/C-G         | Other accounts receivable/payable as an asset of MFIs, OFIFAs, OFIs, FAs and ICPFs                              | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 1/41/N           | Other accounts receivable/payable as an asset of RoW                                                            | From fourth quarter 1997 to first quarter 2006 | Second quarter 2008                       |
| 2/2/A, C, N      | Currency issued by total economy, MFIs and RoW                                                                  | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 2/3/A, C-F       | Deposits held with total economy, MFIs, OFIFAs, OFIs and FAs                                                    | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 2/3/N            | Deposits held with RoW                                                                                          | From fourth quarter 1997 to first quarter 2006 | Second quarter 2008                       |
| 2/4, 5/A, C-F    | Short-term and long-term debt securities issued by total economy, MFIs, OFIFAs, OFIs, and FAs                   | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |

| Table/row/column           | Description of the time series                                                                                                                                                                 | Data range                                     | First date of transmission <sup>(2)</sup> |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------|
| 2/4, 5/N                   | Short-term and long-term debt securities issued by RoW                                                                                                                                         | From fourth quarter 1997 to first quarter 2006 | Second quarter 2008                       |
| 2/6/C-G                    | Financial derivatives as a liability of MFIs, OFIFAs, OFIs, FAs and ICPFs                                                                                                                      | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 2/6/N                      | Financial derivatives as a liability of RoW                                                                                                                                                    | From fourth quarter 1997 to first quarter 2006 | Second quarter 2008                       |
| 2/7, 8, 10, 13, 14, 16/C-F | Short-term and long-term loans granted to MFIs, OFIFAs, OFIs, and FAs (instrument total, loans granted by residents and loans granted by non-MFIs)                                             | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 2/9, 15/A-G, M             | Short-term and long-term loans granted by MFIs to total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and HHs                                                                                  | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 2/7, 13/N                  | Short-term and long-term loans granted to RoW                                                                                                                                                  | From fourth quarter 1997 to first quarter 2006 | Second quarter 2008                       |
| 2/20/A, C-F                | Quoted shares issued by total economy, MFIs, OFIFAs, OFIs and FAs                                                                                                                              | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 2/20, 22/N                 | Quoted shares and mutual funds shares issued by RoW                                                                                                                                            | From fourth quarter 1997 to first quarter 2006 | Fourth quarter 2008                       |
| 2/21/C-G                   | Unquoted shares and other equity issued by MFIs, OFIFAs, OFIs, FAs and ICPFs                                                                                                                   | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 2/22/A, C-E                | Mutual funds shares issued by total economy, MFIs, OFIFAs and OFIs                                                                                                                             | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 2/25/C-F                   | Net equity of households in pension funds reserves as a liability of MFIs, OFIFAs, OFIs and FAs                                                                                                | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 2/24, 25/A, G              | Net equity of households in life insurance reserves as a liability of total economy and ICPFs and net equity of households in pension funds reserves as a liability of total economy and ICPFs | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 2/23-26/N                  | Net equity of households in life insurance reserves and in pension funds reserves and prepayments of insurance premiums and reserves for outstanding claims as a liability of RoW              | From fourth quarter 1997 to first quarter 2006 | Second quarter 2008                       |
| 2/27/C-G                   | Other accounts receivable/payable as a liability of MFIs, OFIFAs, OFIs, FAs and ICPFs                                                                                                          | From fourth quarter 1997 to third quarter 2004 | Fourth quarter 2007                       |
| 2/27/N                     | Other accounts receivable/payable as a liability of RoW                                                                                                                                        | From fourth quarter 1997 to first quarter 2006 | Second quarter 2008                       |

| Table/row/column        | Description of the time series                                                                                                       | Data range                                                                                                                                              | First date of transmission <sup>(2)</sup> |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| 2/28/C-G                | Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of MFIs, OFIFAs, OFIs, FAs and ICPFs | From fourth quarter 1997 to third quarter 2004                                                                                                          | Fourth quarter 2007                       |
| 2/28/N                  | Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of RoW                               | From fourth quarter 1997 to first quarter 2006                                                                                                          | Second quarter 2008                       |
| AUSTRIA                 |                                                                                                                                      |                                                                                                                                                         |                                           |
| 1/1/A, C, H, I, N       | Monetary gold and SDRs held by total economy, MFIs, GG, CG and transacted with RoW                                                   | From fourth quarter 1997 to fourth quarter 2000, except from fourth quarter 1997 to fourth quarter 1998 for data covered by Regulation (EC) No 501/2004 | Fourth quarter 2008                       |
| 1/2/H-L                 | Currency and deposits held by GG, CG, SG, LG and SS                                                                                  |                                                                                                                                                         |                                           |
| 1/3/A-D, G, H, M, N     | Currency held by total economy, NFCs, MFIs, OFIFAs, ICPFs, GG, HHs and RoW                                                           |                                                                                                                                                         |                                           |
| 1/4/A-D, G, M, N        | Deposits of total economy, NFCs, MFIs, OFIFAs, ICPFs, HHs and RoW                                                                    |                                                                                                                                                         |                                           |
| 1/5/A-D, G, M, N        | Deposits held with residents of total economy, NFCs, MFIs, OFIFAs, ICPFs, HHs and RoW                                                |                                                                                                                                                         |                                           |
| 1/6, 7/A-D, G, H, M, N  | Deposits held with MFIs and non-MFIs of total economy, NFCs, MFIs, OFIFAs, ICPFs, HHs and RoW                                        |                                                                                                                                                         |                                           |
| 1/8/A, C, D, M          | Deposits held with non-residents of total economy, MFIs, OFIFAs, HHs and RoW                                                         |                                                                                                                                                         |                                           |
| 1/9, 14/A, C, D, I-L, N | Short-term and long-term debt securities held by total economy, MFIs, OFIFAs, CG, SG, LG, SS and RoW                                 |                                                                                                                                                         |                                           |
| 1/10-13, 15-18/I, L     | Short-term and long-term debt securities issued by NFCs, financial corporations, ICPFs and non-residents held by CG and SS           |                                                                                                                                                         |                                           |
| 1/19/B, H-M             | Financial derivatives as an asset of NFCs, GG, CG, SG, LG, SS, and HHs                                                               |                                                                                                                                                         |                                           |
| 1/20, 24/A-D, I-N       | Short-term and long-term loans granted by total economy, NFCs, MFIs, OFIFAs, CG, SG, LG, SS, HHs and RoW                             |                                                                                                                                                         |                                           |
| 1/21-23, 25-27/I, L     | Short-term and long-term loans granted to NFCs, ICPFs and HHs by CG and SS                                                           |                                                                                                                                                         |                                           |
| 1/28/H-L                | Shares and other equity held by GG, CG, SG, LG and SS                                                                                |                                                                                                                                                         |                                           |
| 1/29-32/I, L            | Shares and other equity issued by NFCs, financial corporations, ICPFs and non-residents held by CG and SS                            |                                                                                                                                                         |                                           |
| 1/33/I                  | Quoted shares held by CG                                                                                                             |                                                                                                                                                         |                                           |
| 1/34/B, H, M            | Unquoted shares and other equity held by NFCs, GG and HHs                                                                            |                                                                                                                                                         |                                           |
| 1/35/A, C, D, N         | Mutual funds shares held by total economy, MFIs, OFIFAs, and RoW                                                                     |                                                                                                                                                         |                                           |
| 1/36/A, C, D, N         | Money market funds shares issued by euro area MFIs held by total economy, MFIs, OFIFAs and RoW                                       |                                                                                                                                                         |                                           |

| Table/row/column         | Description of the time series                                                                                                                   | Data range                                                                                                                                              | First date of transmission <sup>(2)</sup> |
|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| 1/37/M, N                | Net equity of households in life insurance reserves and in pension funds reserves held by HHs and RoW                                            | From fourth quarter 1997 to fourth quarter 2000, except from fourth quarter 1997 to fourth quarter 1998 for data covered by Regulation (EC) No 501/2004 | Fourth quarter 2008                       |
| 1/38, 39/M, N            | Net equity of households in life insurance reserves held by HHs and RoW & Net equity of households in pension funds reserves held by HHs and RoW |                                                                                                                                                         |                                           |
| 1/40/A-D, H-N            | Prepayments of insurance premiums and reserves for outstanding claims held by total economy, NFCs, MFIs, OFIFAs, GG, CG, SG, LG, SS, HHs and RoW |                                                                                                                                                         |                                           |
| 1/41/B, H-M              | Other accounts receivable/payable as an asset of NFCs, GG, CG, SG, LG, SS and HHs                                                                |                                                                                                                                                         |                                           |
| 2/1/H-L                  | Currency issued by and deposits held with GG, CG, SG, LG and SS                                                                                  |                                                                                                                                                         |                                           |
| 2/2/A, C, I, N           | Currency issued by total economy, MFIs, CG and RoW                                                                                               |                                                                                                                                                         |                                           |
| 2/3/A, C, D, N           | Deposits held with total economy, MFIs, OFIFAs, and RoW                                                                                          |                                                                                                                                                         |                                           |
| 2/4, 5/A, C, D, I-L, N   | Short-term and long-term debt securities issued by total economy, MFIs, OFIFAs, CG, SG, LG, SS and RoW                                           |                                                                                                                                                         |                                           |
| 2/6/B, H-M               | Financial derivatives as a liability NFCs, GG, CG, SG, LG, SS and HHs                                                                            |                                                                                                                                                         |                                           |
| 2/7/A, B, D, G, I-N      | Short-term loans granted to total economy, NFCs, OFIFAs, ICPFs, CG, SG, LG, SS, HHs and RoW                                                      |                                                                                                                                                         |                                           |
| 2/8/A, B, D, G, M        | Short-term loans granted by residents to total economy, NFCs, OFIFAs, ICPFs and HHs                                                              |                                                                                                                                                         |                                           |
| 2/9, 10/A, B, D, G, H, M | Short-term loans granted by MFIs and non-MFIs to total economy, NFCs, OFIFAs, ICPFs, GG and HHs                                                  |                                                                                                                                                         |                                           |
| 2/11, 17/I, L            | Short-term and long-term loans granted by ICPFs to CG and SS                                                                                     |                                                                                                                                                         |                                           |
| 2/12/A, D,               | Short-term loans granted by non-residents to total economy, and OFIFAs                                                                           |                                                                                                                                                         |                                           |
| 2/13/A-D, G, I-N         | Long-term loans granted to total economy, NFCs, MFIs, OFIFAs, ICPFs, CG, SG, LG, SS, HHs and RoW                                                 |                                                                                                                                                         |                                           |
| 2/14/A-D, G, M           | Long-term loans granted by residents to total economy, NFCs, MFIs, OFIFAs, ICPFs and HHs                                                         |                                                                                                                                                         |                                           |
| 2/15, 16/A-D, G, H, M    | Long-term loans granted by MFIs and non-MFIs to total economy, NFCs, MFIs, OFIFAs, ICPFs, GG and HHs                                             |                                                                                                                                                         |                                           |
| 2/18/A, C, D, M          | Long-term loans granted by non-residents to total economy, MFIs, OFIFAs and HHs                                                                  |                                                                                                                                                         |                                           |
| 2/19/H-L                 | Shares and other equity issued by GG, CG, SG, LG and SS                                                                                          |                                                                                                                                                         |                                           |

| Table/row/column         | Description of the time series                                                                                                                | Data range                                                                                                                                              | First date of transmission <sup>(2)</sup> |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| 2/21/B, H                | Unquoted shares and other equity issued by NFCs and GG                                                                                        | From fourth quarter 1997 to fourth quarter 2000, except from fourth quarter 1997 to fourth quarter 1998 for data covered by Regulation (EC) No 501/2004 | Fourth quarter 2008                       |
| 2/22/A, C, D, N          | Mutual funds shares issued by total economy, MFIs, OFIFAs and RoW                                                                             |                                                                                                                                                         |                                           |
| 2/23/A, H-L, N           | Net equity of households in life insurance reserves and in pension funds reserves as a liability of total economy, GG, CG, SG, LG, SS and RoW |                                                                                                                                                         |                                           |
| 2/24/A, G, N             | Net equity of households in life insurance reserves as a liability of total economy, ICPFs and RoW                                            |                                                                                                                                                         |                                           |
| 2/25/A, C, D, G, H, M, N | Net equity of households in pension funds reserves as a liability of total economy, MFIs, OFIFAs, ICPFs, GG, HHs and RoW                      |                                                                                                                                                         |                                           |
| 2/26/A, H-L, N           | Prepayments of insurance premiums and reserves for outstanding claims as a liability of total economy, GG, CG, SG, LG, SS and RoW             |                                                                                                                                                         |                                           |
| 2/27/A-D, G-N            | Other accounts receivable/payable as a liability of total economy, NFCs, MFIs, OFIFAs, ICPFs, GG, CG, SG, LG, SS, HHs and RoW                 |                                                                                                                                                         |                                           |
| 2/28/B, H, M             | Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of NFCs, GG and HHs                           |                                                                                                                                                         |                                           |
| PORTUGAL                 |                                                                                                                                               |                                                                                                                                                         |                                           |
| 1/1/A, C, N              | Monetary gold and SDRs held by total economy, MFIs and transacted with RoW                                                                    | From fourth quarter 1997 to second quarter 2005                                                                                                         | Second quarter 2008                       |
| 1/3/A-H, M, N            | Currency held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW                                                         |                                                                                                                                                         |                                           |
| 1/4, 5/A-G, M, N         | Deposits, instrument total, and deposits held with residents of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW              |                                                                                                                                                         |                                           |
| 1/6, 7/A-H, M            | Deposits held with MFIs and non-MFIs of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG and HHs                                       |                                                                                                                                                         |                                           |
| 1/8/A, C-F               | Deposits held with non-residents of total economy, MFIs, OFIFAs, OFIs and FAs                                                                 |                                                                                                                                                         |                                           |
| 1/9, 14/A, C-F, N        | Short-term and long-term debt securities held by total economy, MFIs, OFIFAs, OFIs, FAs and RoW                                               |                                                                                                                                                         |                                           |
| 1/19/A-G, M, N           | Financial derivatives has an asset of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW                                        |                                                                                                                                                         |                                           |
| 1/20, 24/A-F, M, N       | Short-term and long-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, HHs and RoW                                           |                                                                                                                                                         |                                           |
| 1/33/A, C-F, N           | Quoted shares held by total economy, MFIs, OFIFAs, OFIs, FAs and RoW                                                                          |                                                                                                                                                         |                                           |

| Table/row/column     | Description of the time series                                                                                                                   | Data range                                      | First date of transmission <sup>(2)</sup> |                                                 |                     |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------|-------------------------------------------------|---------------------|
| 1/34/A-H, M, N       | Unquoted shares and other equity held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW                                    | From fourth quarter 1997 to second quarter 2005 | Second quarter 2008                       |                                                 |                     |
| 1/35/A, C-F, N       | Mutual funds shares held by total economy, MFIs, OFIFAs, OFIs, FAs and RoW                                                                       |                                                 |                                           |                                                 |                     |
| 1/36/A-H, M, N       | Money market funds shares issued by euro area MFIs held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW                  |                                                 |                                           |                                                 |                     |
| 1/37/N               | Net equity of households in life insurance reserves and in pension funds reserves held by RoW                                                    |                                                 |                                           |                                                 |                     |
| 1/38, 39/M, N        | Net equity of households in life insurance reserves held by HHs and RoW & Net equity of households in pension funds reserves held by HHs and RoW |                                                 |                                           |                                                 |                     |
| 1/40/A-F, M, N       | Prepayments of insurance premiums and reserves for outstanding claims held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, HHs and RoW          |                                                 |                                           |                                                 |                     |
| 1/41/A-G, M, N       | Other accounts receivable/payable as an asset of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW                                |                                                 |                                           |                                                 |                     |
| 2/2/A, C, N          | Currency issued by total economy, MFIs and RoW                                                                                                   |                                                 |                                           |                                                 |                     |
| 2/3/A, C-F, N        | Deposits held with total economy, MFIs, OFIFAs, OFIs, FAs and RoW                                                                                |                                                 |                                           |                                                 |                     |
| 2/4, 5/A, C-F, N     | Short-term and long-term debt securities issued by total economy, MFIs, OFIFAs, OFIs, FAs and RoW                                                |                                                 |                                           |                                                 |                     |
| 2/6/A-G, M, N        | Financial derivatives as a liability of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW                                         |                                                 |                                           |                                                 |                     |
| 2/7/A, B, D-G, M, N  | Short-term loans granted to total economy, NFCs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW                                                           |                                                 |                                           |                                                 |                     |
| 2/8/A, B, D-G, M     | Short-term loans granted by residents to total economy, NFCs, OFIFAs, OFIs, FAs, ICPFs and HHs                                                   |                                                 |                                           | From fourth quarter 1997 to second quarter 2005 | Second quarter 2008 |
| 2/9, 10/A, B, D-H, M | Short-term loans granted by MFIs and non-MFIs to total economy, NFCs, OFIFAs, OFIs, FAs, ICPFs, GG and HHs                                       |                                                 |                                           |                                                 |                     |
| 2/12/A, D-F          | Short-term loans granted by non-residents to total economy, OFIFAs, OFIs and FAs                                                                 |                                                 |                                           |                                                 |                     |
| 2/13/A, B, D-G, M, N | Long-term loans granted to total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW                                                      |                                                 |                                           |                                                 |                     |
| 2/14/A, B, D-G, M    | Long-term loans granted by residents to total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and HHs                                              |                                                 |                                           |                                                 |                     |
| 2/15, 16/A-H, M      | Long-term loans granted by MFIs and non-MFIs to total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG and HHs                                  |                                                 |                                           |                                                 |                     |

| Table/row/column  | Description of the time series                                                                                                                                          | Data range                                      | First date of transmission <sup>(2)</sup> |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------|
| 2/18/A, C-F       | Long-term loans granted by non-residents to total economy, MFIs, OFIFAs, OFIs and FAs                                                                                   | From fourth quarter 1997 to second quarter 2005 | Second quarter 2008                       |
| 2/20/A, C-F, N    | Quoted shares issued by total economy, MFIs, OFIFAs, OFIs, FAs and RoW                                                                                                  |                                                 |                                           |
| 2/21/A-H, N       | Unquoted shares and other equity issued by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG and RoW                                                              |                                                 |                                           |
| 2/22/A, C-E, N    | Mutual funds shares issued by total economy, MFIs, OFIFAs, OFIs and RoW                                                                                                 |                                                 |                                           |
| 2/23/A, N         | Net equity of households in life insurance reserves and in pension funds reserves as a liability of total economy and RoW                                               |                                                 |                                           |
| 2/24/A, G, N      | Net equity of households in life insurance reserves as a liability of total economy, ICPFs and RoW                                                                      |                                                 |                                           |
| 2/25/A, C-H, M, N | Net equity of households in pension funds reserves as a liability of total economy, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW                                     | From fourth quarter 1997 to second quarter 2005 | Second quarter 2008                       |
| 2/26/A, N         | Prepayments of insurance premiums and reserves for outstanding claims as a liability of total economy and RoW                                                           |                                                 |                                           |
| 2/27/A-G, M, N    | Other accounts receivable/payable as a liability of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW                                                    |                                                 |                                           |
| 2/28/A-H, M, N    | Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW |                                                 |                                           |
| 3/1, 3-8/A-U      | Deposits held with total economy, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG, of residents and non-residents, broken down by counterpart sector and area                     | From fourth quarter 1997 to second quarter 2005 | Fourth quarter 2008'                      |
| 4/1-21/A-H        | Short-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG to residents and non-residents, broken down by counterpart sector and area       |                                                 |                                           |
| 5/1-21/A-I        | Long-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG to residents and non-residents, broken down by counterpart sector and area        |                                                 |                                           |