

EUROPEAN CENTRAL BANK

GUIDELINE OF THE EUROPEAN CENTRAL BANK

of 21 November 2002

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

(ECB/2002/7)

(2002/967/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), Article 12(1) and Article 14(3) thereof,

Whereas:

- (1) To fulfil its tasks the European Central Bank (ECB) needs comprehensive and reliable quarterly financial accounts for euro area institutional sectors and for the rest of the world.
- (2) Article 5(1) of the Statute requires the ECB, assisted by the national central banks (NCBs), to collect either from the competent national authorities or directly from economic agents the statistical information necessary for it to undertake the tasks of the European System of Central Banks (ESCB). Article 5(2) stipulates that the NCBs shall carry out, to the extent possible, the tasks described in Article 5(1).
- (3) Part of the information necessary to meet the ECB's statistical requirements in the field of quarterly euro area financial accounts is compiled by competent national authorities other than NCBs. Therefore, some of the tasks to be undertaken under this Guideline require cooperation between the ESCB and the competent national authorities, in line with Article 5(1) of the Statute and Article 4 of Council Regulation (EC) No 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank ⁽¹⁾.
- (4) For reasons of consistency, the ECB's requirements in the field of quarterly euro area financial accounts should be based as much as possible on the Community statistical

standards laid down by Council Regulation (EC) No 2223/96 of 25 June 1996 on the European System of National and Regional Accounts in the Community ⁽²⁾, as last amended by Regulation (EC) No 359/2002 of the European Parliament and of the Council ⁽³⁾ (the 'ESA 95').

- (5) Financial accounts are derived from various statistics and a part of the quarterly data is estimates. Constraints on collection systems of these statistics and on resources imply that derogations from this Guideline may have to be granted, except in relation to any data for which there is a basis for reliable estimation.
- (6) The transmission from the NCBs to the ECB of confidential statistical information takes place to the extent necessary for the exercise of the tasks of the ESCB. The confidentiality regime is laid down in Article 8 of Regulation (EC) No 2533/98 and Guideline ECB/1998/NP28 of 22 December 1998 concerning the common rules and minimum standards to protect the confidentiality of the individual statistical information collected by the ECB with the assistance of the NCBs ⁽⁴⁾.
- (7) It is necessary to set up a procedure to carry out technical amendments to the annexes to this Guideline in an effective manner, provided that such amendments neither change the underlying conceptual framework nor affect the reporting burden. Account will be taken of the views of the Statistics Committee of the ESCB when following the procedure. NCBs may propose such technical amendments to the annexes through the Statistics Committee.
- (8) In accordance with Article 12(1) and Article 14(3) of the Statute, ECB guidelines form an integral part of Community law,

⁽²⁾ OJ L 310, 30.11.1996, p. 1.

⁽³⁾ OJ L 58, 28.2.2002, p. 1.

⁽⁴⁾ Published in OJ L 55, 24.2.2001, p. 72, as Annex III to Decision ECB/2000/12 of 10 November 2000 on the publication of certain legal acts and instruments of the European Central Bank.

⁽¹⁾ OJ L 318, 27.11.1998, p. 8.

HAS ADOPTED THIS GUIDELINE:

Article 1

Definitions

For the purposes of this Guideline:

1. 'Participating Member State' shall mean a Member State which has adopted the single currency in accordance with the Treaty establishing the European Community;
2. 'euro area' shall mean the economic territory of the participating Member States, and the ECB.

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 frequency. The data shall comply with the principles and definitions of the ESA 95, unless otherwise specified in Annex I.
2. The data shall cover the period from the fourth quarter of 1997 to the quarter to which the transmission relates.
3. The data shall be accompanied by readily available information on single major events and on reasons for revisions, when the magnitude of the change to the data caused by such single major events and by revisions is at least 0,1 % of the quarterly euro area GDP.

Article 3

Statistical reporting obligations of the ECB

The ECB shall report to the NCBs the quarterly euro area financial accounts that the ECB compiles and publishes in its monthly bulletin.

Article 4

Timeliness

1. The data and other information described in Article 2 shall be reported to the ECB within a period which shall not exceed 130 calendar days after the end of the quarter to which the data relate.
2. The data described in Article 3 shall be reported to the NCBs not later than the next ECB working day after the ECB finalises the data for publication.

Article 5

Cooperation with the competent national authorities

1. Where the sources for some or all of the data and for the information described in Article 2 are competent national authorities other than the NCBs, the NCBs shall endeavour to

establish with those authorities the appropriate modalities of cooperation to ensure a permanent structure of data transmission to fulfil the standards and requirements of the ECB, unless the same result is already achieved on the basis of national legislation.

2. When in the course of this cooperation an NCB is unable to comply with the requirements laid down in Articles 2 and 4 because the competent national authority did not provide the NCB with the necessary information, the ECB and the NCB shall discuss with that authority how the information can be made available.

Article 6

Transmission and coding standards

The NCBs and the ECB shall use the standards specified in Annex II to transmit and code the data described in Articles 2 and 3. This requirement does not prevent the use of some other means of transmitting statistical information to the ECB as an agreed fallback solution.

Article 7

Quality

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

Article 8

Derogations

1. The Governing Council of the ECB shall grant derogations to the NCBs that are unable to comply with the requirements laid down in Article 2. The granted derogations are listed in Annex III.
2. An NCB which has been granted a derogation for a specified period of time shall inform the ECB yearly of the steps to be taken in order to fully comply with the reporting requirements.
3. The Governing Council of the ECB shall review the derogations yearly.

*Article 9***Simplified amendment procedure**

Taking account of the views of the Statistics Committee, the Executive Board of the ECB shall be entitled to make technical amendments to the annexes to this Guideline, provided that such amendments neither change the underlying conceptual framework nor affect the reporting burden.

*Article 10***Final provisions**

1. This Guideline is addressed to the NCBs of the participating Member States.

2. This Guideline shall enter into force two days following its adoption.

3. This Guideline shall be published in the *Official Journal of the European Communities*.

Done at Frankfurt am Main on 21 November 2002.

On behalf of the Governing Council of the ECB
Willem F. DUISENBERG

ANNEX I

DATA REPORTING REQUIREMENTS ⁽¹⁾

Table 1

Non-consolidated financial assets

Quarterly outstanding amounts, end of period — (AF)

Financial instrument	Debtor sector/area	A	B	C	D	E
		Creditor sector				
		Non-financial sectors (S.11 + S.13 + S.14 + S.15)				Insurance corporations and pension funds (S.125)
Total	Non-financial corporations (S.11)	General government (S.13)	Households including NPISH ⁽²⁾ (S.14+S.15)			
1 Deposits (AF.22 + AF.29)						
2 Vis-à-vis residents (S.1)						
3 Vis-à-vis resident other financial intermediaries and financial auxiliaries (S.123+S.124)						
4 Vis-à-vis resident insurance corporations and pension funds (S.125)						
5 Vis-à-vis resident general government (S.13)						
6 Vis-à-vis non-residents (S.2)						
7 Short-term securities other than shares, except financial derivatives (AF.331)						
8 Vis-à-vis residents (S.1)						
9 Vis-à-vis non-residents (S.2)						
10 Long-term securities other than shares, except financial derivatives (AF.332)						
11 Vis-à-vis residents (S.1)						
12 Vis-à-vis non-residents (S.2)						
13 Short-term loans (AF.41)						
14 Vis-à-vis residents (S.1)						
15 Vis-à-vis non-residents (S.2)						
16 Long-term loans (AF.42)						
17 Vis-à-vis residents (S.1)						
18 Vis-à-vis non-residents (S.2)						
19 Quoted shares (AF.511)						
20 Vis-à-vis residents (S.1)						
21 Vis-à-vis non-residents (S.2)						
22 Mutual fund shares (AF.52)						
23 Vis-à-vis residents (S.1)						
24 Vis-à-vis non-residents (S.2)						
25 Of which: money market fund shares						
26 Vis-à-vis residents (S.1)						
27 Vis-à-vis non-residents (S.2)						
28 Prepayments of insurance premiums and reserves for outstanding claims (AF.62)						
29 Vis-à-vis residents (S.1)						
30 Vis-à-vis non-residents (S.2)						

⁽¹⁾ ESA 95 codes are used in Tables 1 to 4 to classify institutional sectors (Chapter 2 of ESA 95), financial transactions (Chapter 5 of ESA 95) and outstanding amounts (Chapter 7 of ESA 95).

⁽²⁾ NPISH are non-profit institutions serving households (S.15).

Table 2

Non-consolidated liabilities

Quarterly outstanding amounts, end of period — (AF)

Financial instrument Creditor sector/area		A	B	C	D	E
		Debtor sector				
		Non-financial sectors (S.11 + S.13 + S.14 + S.15)				Insurance corporations and pension funds (S.125)
Total	Non-financial corporations (S.11)	General government (S.13)	Households including NPISH (S.14 + S.15)			
1	Currency (AF.21)					
2	Deposits (AF.22 + AF.29)					
3	Vis-à-vis residents (S.1)					
4	Vis-à-vis non-residents (S.2)					
5	Short-term securities other than shares, except financial derivatives (AF.331)					
6	Vis-à-vis residents (S.1)					
7	Vis-à-vis non-residents (S.2)					
8	Long-term securities other than shares, except financial derivatives (AF.332)					
9	Vis-à-vis residents (S.1)					
10	Vis-à-vis non-residents (S.2)					
11	Short-term loans (AF.41)					
12	Vis-à-vis residents (S.1)					
13	Vis-à-vis resident other financial intermediaries and financial auxiliaries (S.123+S.124)					
14	Vis-à-vis resident insurance corporations and pension funds (S.125)					
15	Vis-à-vis non-residents (S.2)					
16	Long-term loans (AF.42)					
17	Vis-à-vis residents (S.1)					
18	Vis-à-vis resident other financial intermediaries and financial auxiliaries (S.123 + S.124)					
19	Vis-à-vis resident insurance corporations and pension funds (S.125)					
20	Vis-à-vis non-residents (S.2)					
21	Quoted shares (AF.511)					
22	Net equity of households in life insurance and in pension fund reserves (AF.61)					
23	Vis-à-vis residents (S.1)					
24	Vis-à-vis non-residents (S.2)					
25	Prepayments of insurance premiums and reserves for outstanding claims (AF.62)					
26	Vis-à-vis residents (S.1)					
27	Vis-à-vis non-residents (S.2)					

Table 3

Non-consolidated financial assets

Quarterly financial transactions — (F)

Financial instrument	Debtor sector/area	A	B	C	D	E
		Creditor sector				
		Non-financial sectors (S.11 + S.13 + S.14 + S.15)				Insurance corporations and pension funds (S.125)
Total	Non-financial corporations (S.11)	General government (S.13)	Households including NPISH (S.14+S.15)			
1 Deposits (F.22 + F.29)						
2 Vis-à-vis residents (S.1)						
3 Vis-à-vis resident other financial intermediaries and financial auxiliaries (S.123+S.124)						
4 Vis-à-vis resident insurance corporations and pension funds (S.125)						
5 Vis-à-vis resident general government (S.13)						
6 Vis-à-vis non-residents (S.2)						
7 Short-term securities other than shares, except financial derivatives (F.331)						
8 Vis-à-vis residents (S.1)						
9 Vis-à-vis non-residents (S.2)						
10 Long-term securities other than shares, except financial derivatives (F.332)						
11 Vis-à-vis residents (S.1)						
12 Vis-à-vis non-residents (S.2)						
13 Short-term loans (F.41)						
14 Vis-à-vis residents (S.1)						
15 Vis-à-vis non-residents (S.2)						
16 Long-term loans (F.42)						
17 Vis-à-vis residents (S.1)						
18 Vis-à-vis non-residents (S.2)						
19 Quoted shares (F.511)						
20 Vis-à-vis residents (S.1)						
21 Vis-à-vis non-residents (S.2)						
22 Mutual fund shares (F.52)						
23 Vis-à-vis residents (S.1)						
24 Vis-à-vis non-residents (S.2)						
25 Of which: money market fund shares						
26 Vis-à-vis residents (S.1)						
27 Vis-à-vis non-residents (S.2)						
28 Prepayments of insurance premiums and reserves for outstanding claims (F.62)						
29 Vis-à-vis residents (S.1)						
30 Vis-à-vis non-residents (S.2)						

Table 4

Non-consolidated liabilities

Quarterly financial transactions — (F)

Financial instrument		Debtor sector				
		Non-financial sectors (S.11 + S.13 + S.14 + S.15)				Insurance corporations and pension funds (S.125)
		Total	Non-financial corporations (S.11)	General government (S.13)	Households including NPISH (S.14 + S.15)	
Creditor sector/area		A	B	C	D	E
1	Currency (F.21)					
2	Deposits (AF.22 + F.29)					
3	Vis-à-vis residents (S.1)					
4	Vis-à-vis non-residents (S.2)					
5	Short-term securities other than shares, except financial derivatives (F.331)					
6	Vis-à-vis residents (S.1)					
7	Vis-à-vis non-residents (S.2)					
8	Long-term securities other than shares, except financial derivatives (F.332)					
9	Vis-à-vis residents (S.1)					
10	Vis-à-vis non-residents (S.2)					
11	Short-term loans (F.41)					
12	Vis-à-vis residents (S.1)					
13	Vis-à-vis resident other financial intermediaries and financial auxiliaries (S.123+S.124)					
14	Vis-à-vis resident insurance corporations and pension funds (S.125)					
15	Vis-à-vis non-residents (S.2)					
16	Long-term loans (F.42)					
17	Vis-à-vis residents (S.1)					
18	Vis-à-vis resident other financial intermediaries and financial auxiliaries (S.123 + S.124)					
19	Vis-à-vis resident insurance corporations and pension funds (S.125)					
20	Vis-à-vis non-residents (S.2)					
21	Quoted shares (F.511)					
22	Net equity of households in life insurance and in pension fund reserves (F.61)					
23	Vis-à-vis residents (S.1)					
24	Vis-à-vis non-residents (S.2)					
25	Prepayments of insurance premiums and reserves for outstanding claims (F.62)					
26	Vis-à-vis residents (S.1)					
27	Vis-à-vis non-residents (S.2)					

ANNEX II

TRANSMISSION AND CODING STANDARDS

For the electronic transmission of the statistical information as described in Article 2, the NCBs shall 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/CB' format. Each time series shall be 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

DEROGATIONS RELATED TO THE TIME SERIES LISTED IN ANNEX I, TABLES 1 to 4 ⁽¹⁾1. Current data ⁽²⁾

Table/row/column	Description of the time series	First date of transmission
BELGIUM		
1/3,4,6/E	Deposits of ICPF with resident OFI and ICPF and with non-residents	first quarter 2004
1/28-30/E	Prepayments of insurance premiums and reserves for outstanding claims held by ICPF	
2/2-4/E	Deposit liabilities of ICPF	
2/5-10/E	Short- and long-term securities other than shares, except financial derivatives, issued by ICPF	
2/14,15,19,20/E	Short- and long-term loans taken by ICPF from resident ICPF and non-residents	
2/22-24/B	Pension fund reserves incurred by NFC	
3/3,4,6/E	Deposits of ICPF with resident OFI and ICPF and with non-residents	
3/28-30/E	Prepayments of insurance premiums and reserves for outstanding claims held by ICPF	
4/2-4/E	Deposit liabilities of ICPF	
4/5-10/E	Short- and long-term securities other than shares, except financial derivatives, issued by ICPF	
4/14,15,19,20/E	Short- and long-term loans taken by ICPF from resident ICPF and non-residents	
4/22-24/B	Pension fund reserves incurred by NFC	
GERMANY		
1/6/B-E	Deposits of the individual NFS and of ICPF with non-residents	fourth quarter 2005
1/7-12/B-D	Short- and long-term securities other than shares, except financial derivatives, held by the individual NFS	fourth quarter 2005 (*)
1/14,15,17,18/E	Short- and long-term loans granted by ICPF, broken down by area of counterparty	fourth quarter 2003
1/19-21/B-D	Quoted shares held by the individual NFS	fourth quarter 2005 (*)
1/20,21/A,E	Quoted shares held by NFS and ICPF, broken down by area of counterparty	
1/23,24/B-D	Mutual fund shares held by the individual NFS, broken down by area of counterparty	fourth quarter 2003
1/26,27/B-D	Money market fund shares held by the individual NFS, broken down by area of counterparty	

⁽¹⁾ Abbreviations: NFS = non-financial sectors (S. 11 + S. 13 + S. 14 + S. 15); GG = general government (S. 13); HH = households including non-profit institutions serving households (S. 14 + S. 15); NFC = non-financial corporations (S. 11); OFI = other financial intermediaries other than insurance corporations and pension funds including financial auxiliaries (S. 123 + S. 124); ICPF = Insurance corporations and pension funds (S. 125).

⁽²⁾ Derogations for current and back data, where current data are not available.

Table/row/column	Description of the time series	First date of transmission
1/29,30/E	Prepayments of insurance premiums and reserves for outstanding claims held by ICPF, broken down by area of counterparty	fourth quarter 2005
2/6,7,9,10/A,B	Short- and long-term securities other than shares, except financial derivatives, issued by NFC, broken down by area of counterparty	
2/9,10/E	Long-term securities other than shares, except financial derivatives, issued by ICPF, broken down by area of counterparty	
2/11-20/C	Short- and long-term loans taken by GG	fourth quarter 2005 (except for rows 11 and 16: fourth quarter 2003)
2/13-15, 18-20/B,D	Short- and long-term loans taken by NFC and HH from resident OFI and ICPF and non-residents	fourth quarter 2005
3/6/B-E	Deposits of the individual NFS and of ICPF with non-residents	fourth quarter 2005
3/7-12/B-D	Short- and long-term securities other than shares, except financial derivatives, held by the individual NFS	fourth quarter 2005 (*)
3/14,15,17,18/E	Short- and long-term loans granted by ICPF, broken down by area of counterparty	fourth quarter 2003
3/19-21/B-D	Quoted shares held by the individual NFS	fourth quarter 2005 (*)
3/20,21/A,E	Quoted shares held by NFS and ICPF, broken down by area of counterparty	
3/23,24/B-D	Mutual fund shares held by the individual NFS, broken down by area of counterparty	fourth quarter 2003
3/26,27/B-D	Money market fund shares held by the individual NFS, broken down by area of counterparty	
3/29,30/E	Prepayments of insurance premiums and reserves for outstanding claims held by ICPF, broken down by area of counterparty	fourth quarter 2005
4/6,7,9,10/A,B	Short- and long-term securities other than shares, except financial derivatives, issued by NFC, broken down by area of counterparty	
4/9,10/E	Long-term securities other than shares, except financial derivatives, issued by ICPF, broken down by area of counterparty	
4/11-20/C	Short- and long-term loans taken by GG	fourth quarter 2005 (except for rows 11 and 16: fourth quarter 2003)
4/13-15, 18-20/B,D	Short- and long-term loans taken by NFC and HH from resident OFI and ICPF and non-residents	fourth quarter 2005
GREECE		
1/1-6/A-E	Deposits of NFS and ICPF	fourth quarter 2005
1/7-12/A-E	Short- and long-term securities other than shares, except financial derivatives, held by NFS and ICPF	
1/13-18/E	Short- and long-term loans granted by ICPF	

Table/row/column	Description of the time series	First date of transmission
1/19-21/A-E	Quoted shares held by NFS and ICPF	
1/22-24/A-E	Mutual fund shares held by NFS and ICPF	
1/25-27/A-E	Money market fund shares held by NFS and ICPF	
1/28-30/A-E	Prepayments of insurance premiums and reserves for outstanding claims held by NFS and ICPF	
2/1/C	Currency issued by GG	
2/2-4/C,E	Deposit liabilities of GG and ICPF	
2/5-10/A-C,E	Short- and long-term securities issued by NFS and ICPF	
2/11-20/A-E	Short- and long-term loans taken by NFS and ICPF	
2/21/B,E	Quoted shares issued by NFC and ICPF	
2/22-24/B,E	Net equity of households in life insurance and pension fund reserves incurred by NFC and ICPF	
2/25-27/E	Prepayments of insurance premiums and reserves for outstanding claims incurred by ICPF	
3/1-6/A-E	Deposits of NFS and ICPF	
3/7-12/A-E	Short- and long-term securities other than shares, except financial derivatives, held by NFS and ICPF	
3/13-18/E	Short- and long-term loans granted by ICPF	
3/19-21/A-E	Quoted shares held by NFS and ICPF	
3/22-24/A-E	Mutual fund shares held by NFS and ICPF	
3/25-27/A-E	Money market fund shares held by NFS and ICPF	
3/28-30/A-E	Prepayments of insurance premiums and reserves for outstanding claims held by NFS and ICPF	
4/1/C	Currency issued by GG	
4/2-4/C,E	Deposit liabilities of GG and ICPF	
4/5-10/A-C,E	Short- and long-term securities issued by NFS and ICPF	
4/11-20/A-E	Short- and long-term loans taken by NFS and ICPF	
4/21/B,E	Quoted shares issued by NFC and ICPF	
4/22-24/B,E	Net equity of households in life insurance and pension fund reserves incurred by NFC and ICPF	
4/25-27/E	Prepayments of insurance premiums and reserves for outstanding claims incurred by ICPF	

Table/row/column	Description of the time series	First date of transmission
FRANCE		
1/1,2/C	Deposits of GG	third quarter 2005
1/3/A,B,D	Deposits of NFC and HH with resident OFI	fourth quarter 2005
1/5/A-E	Deposits of NFS and ICPF with resident GG	third quarter 2005
1/6/A-E	Deposits of NFS and ICPF with non-residents	fourth quarter 2005 (except for column C: third quarter 2005)
1/8,9,11,12/A-E	Short- and long-term securities other than shares, except financial derivatives, held by NFS and ICPF, broken down by area of counterparty	fourth quarter 2005 (except for column C: third quarter 2005)
1/13-18/E	Short- and long-term loans granted by ICPF	fourth quarter 2005 (except for rows 13 and 16: third quarter 2004)
1/23,24/A-E	Mutual fund shares held by NFS and ICPF, broken down by area of counterparty	fourth quarter 2005
1/26,27/A-E	Money market fund shares held by NFS and ICPF, broken down by area of counterparty	
1/28-30/A-E	Prepayments of insurance premiums and reserves for outstanding claims held by NFS and ICPF	
2/6,7,9,10/A-C	Short- and long-term securities other than shares, except financial derivatives, issued by NFS, broken down by area of counterparty	
2/5-7/E	Short-term securities other than shares, except financial derivatives, issued by ICPF	fourth quarter 2005 (except for rows 11, 14, 16 and 19: third quarter 2005)
2/9,10/E	Long-term securities other than shares, except financial derivatives, issued by ICPF, broken down by area of counterparty	
2/11-20/C	Short- and long-term loans taken by GG	
2/13-15, 18-20/A,B	Short- and long-term loans taken by NFC from resident OFI and ICPF and non-residents	fourth quarter 2005
2/14,15/E	Short-term loans taken by ICPF from resident ICPF and non-residents	
2/18-20/E	Long-term loans taken by ICPF from resident OFI and ICPF and non-residents	
2/25-27/E	Prepayments of insurance premiums and reserves for outstanding claims incurred by ICPF	
3/1,2/C	Deposits of GG	third quarter 2005
3/3/A,B,D	Deposits of NFC and HH with resident OFI	fourth quarter 2005
3/5/A-E	Deposits of NFS and ICPF with resident GG	third quarter 2005

Table/row/column	Description of the time series	First date of transmission	
3/6/A-E	Deposits of NFS and ICPF with non-residents	fourth quarter 2005 (except for column C: third quarter 2005)	
3/8,9,11,12/A-E	Short- and long-term securities other than shares, except financial derivatives, held by NFS and ICPF, broken down by area of counterparty	fourth quarter 2005 (except for column C: third quarter 2005)	
3/13-18/E	Short- and long-term loans granted by ICPF	fourth quarter 2005 (except for rows 13 and 16: third quarter 2004)	
3/23,24/A-E	Mutual fund shares held by NFS and ICPF, broken down by area of counterparty	fourth quarter 2005	
3/26,27/A-E	Money market fund shares held by NFS and ICPF, broken down by area of counterparty		
3/28-30/A-E	Prepayments of insurance premiums and reserves for outstanding claims held by NFS and ICPF		
4/6,7,9,10/A-C	Short- and long-term securities other than shares, except financial derivatives, issued by NFS, broken down by area of counterparty		
4/5-7/E	Short-term securities other than shares, except financial derivatives, issued by ICPF		
4/9,10/E	Long-term securities other than shares, except financial derivatives, issued by ICPF, broken down by area of counterparty	fourth quarter 2005 (except for rows 11, 14, 16 and 19: third quarter 2005)	
4/11-20/C	Short- and long-term loans taken by GG		
4/13-15, 18-20/A,B	Short- and long-term loans taken by NFC from resident OFI and ICPF and non-residents		
4/14,15/E	Short-term loans taken by ICPF from resident ICPF and non-residents		
4/18-20/E	Long-term loans taken by ICPF from resident OFI and ICPF and non-residents		
4/25-27/E	Prepayments of insurance premiums and reserves for outstanding claims incurred by ICPF	fourth quarter 2005	
IRELAND			
1/1-6/A-E	Deposits of NFS and ICPF		fourth quarter 2003
1/7-12/A-E	Short- and long-term securities other than shares, except financial derivatives, held by NFS and ICPF		fourth quarter 2005
1/13-18/E	Short- and long-term loans granted by ICPF		
1/19-21/A-E	Quoted shares held by NFS and ICPF	fourth quarter 2004	
1/22-24/A-E	Mutual fund shares held by NFS and ICPF	fourth quarter 2005	

Table/row/column	Description of the time series	First date of transmission
1/25-27/A-E	Money market fund shares held by NFS and ICPF	fourth quarter 2004
1/28-30/A-E	Prepayments of insurance premiums and reserves for outstanding claims held by NFS and ICPF	fourth quarter 2005
2/1/C	Currency issued by GG	fourth quarter 2003
2/2-4/C,E	Deposit liabilities of GG and ICPF	
2/5-10/A-C, E	Short- and long-term securities issued by NFS and ICPF	fourth quarter 2005
2/11-20/A-E	Short- and long-term loans taken by NFS and ICPF	
2/21/B,E	Quoted shares issued by NFC and ICPF	
2/22-24/B,E	Net equity of households in life insurance and pension fund reserves incurred by NFC and ICPF	fourth quarter 2004
2/25-27/E	Prepayments of insurance premiums and reserves for outstanding claims incurred by ICPF	
3/1-6/A-E	Deposits of NFS and ICPF	
3/7-12/A-E	Short- and long-term securities other than shares, except financial derivatives, held by NFS and ICPF	fourth quarter 2005
3/13-18/E	Short- and long-term loans granted by ICPF	
3/19-21/A-E	Quoted shares held by NFS and ICPF	fourth quarter 2004
3/22-24/A-E	Mutual fund shares held by NFS and ICPF	fourth quarter 2005
3/25-27/A-E	Money market fund shares held by NFS and ICPF	fourth quarter 2004
3/28-30/A-E	Prepayments of insurance premiums and reserves for outstanding claims held by NFS and ICPF	fourth quarter 2005
4/1/C	Currency issued by GG	fourth quarter 2003
4/2-4/C,E	Deposit liabilities of GG and ICPF	fourth quarter 2004
4/5-10/A-C, E	Short- and long-term securities issued by NFS and ICPF	fourth quarter 2005
4/11-20/A-E	Short- and long-term loans taken by NFS and ICPF	
4/21/B,E	Quoted shares issued by NFC and ICPF	
4/22-24/B,E	Net equity of households in life insurance and pension fund reserves incurred by NFC and ICPF	
4/25-27/E	Prepayments of insurance premiums and reserves for outstanding claims incurred by ICPF	
ITALY		
1/25,27/A-D	Money market fund shares held by NFS and issued by non-residents	fourth quarter 2003
1/25-27/E	Money market fund shares held by ICPF	
1/28-30/E	Prepayments of insurance premiums and reserves for outstanding claims held by ICPF	

Table/row/column	Description of the time series	First date of transmission
2/14,19/E	Short- and long-term loans taken by ICPF from resident ICPF	
2/22,24/B,E	Net equity of households in life insurance and pension fund reserves incurred by NFC and ICPF vis-à-vis non-residents	
3/25,27/A-D	Money market fund shares held by NFS and issued by non-residents	
3/25-27/E	Money market fund shares held by ICPF	
3/28-30/E	Prepayments of insurance premiums and reserves for outstanding claims held by ICPF	
4/14,19/E	Short- and long-term loans taken by ICPF from resident ICPF	
4/22,24/B,E	Net equity of households in life insurance and pension fund reserves incurred by NFC and ICPF vis-à-vis non-residents	

LUXEMBOURG (**)

1/1-6/A-E	Deposits of NFS and ICPF	fourth quarter 2005
1/7-12/A-E	Short- and long-term securities other than shares, except financial derivatives, held by NFS and ICPF	
1/13-18/E	Short- and long-term loans granted by ICPF	
1/19-21/A-E	Quoted shares held by NFS and ICPF	
1/22-24/A-E	Mutual fund shares held by NFS and ICPF	
1/25-27/A-E	Money market fund shares held by NFS and ICPF	
1/28-30/A-E	Prepayments of insurance premiums and reserves for outstanding claims held by NFS and ICPF	
2/1/C	Currency issued by GG	
2/2-4/C,E	Deposit liabilities of GG and ICPF	
2/5-10/A-C, E	Short- and long-term securities issued by NFS and ICPF	
2/11-20/A-E	Short- and long-term loans taken by NFS and ICPF	
2/21/B,E	Quoted shares issued by NFC and ICPF	

Table/row/column	Description of the time series	First date of transmission
2/22-24/B,E	Net equity of households in life insurance and pension fund reserves incurred by NFC and ICPF	
2/25-27/E	Prepayments of insurance premiums and reserves for outstanding claims incurred by ICPF	
3/1-6/A-E	Deposits of NFS and ICPF	
3/7-12/A-E	Short- and long-term securities other than shares, except financial derivatives, held by NFS and ICPF	
3/13-18/E	Short- and long-term loans granted by ICPF	
3/19-21/A-E	Quoted shares held by NFS and ICPF	
3/22-24/A-E	Mutual fund shares held by NFS and ICPF	
3/25-27/A-E	Money market fund shares held by NFS and ICPF	
3/28-30/A-E	Prepayments of insurance premiums and reserves for outstanding claims held by NFS and ICPF	
4/1/C	Currency issued by GG	
4/2-4/C,E	Deposit liabilities of GG and ICPF	
4/5-10/A-C, E	Short- and long-term securities issued by NFS and ICPF	
4/11-20/A-E	Short- and long-term loans taken by NFS and ICPF	
4/21/B,E	Quoted shares issued by NFC and ICPF	
4/22-24/B,E	Net equity of households in life insurance and pension fund reserves incurred by NFC and ICPF	
4/25-27/E	Prepayments of insurance premiums and reserves for outstanding claims incurred by ICPF	

NETHERLANDS

1/1,2/C	Deposits of GG	fourth quarter 2005
1/6/A-E	Deposits of NFS and ICPF with non-residents	
1/7-12/B-D	Short- and long-term securities other than shares, except financial derivatives, held by the individual NFS	
1/8,9,11,12/A	Short- and long-term securities other than shares, except financial derivatives, held by NFS, broken down by area of counterparty	
1/19-21/B-E	Quoted shares held by the individual NFS and by ICPF	
1/20,21/A	Quoted shares held by NFS, broken down by area of counterparty	
1/22,24/A-D	Mutual fund shares held by NFS and issued by non-residents	
1/22-24/E	Mutual fund shares held by ICPF	

Table/row/column	Description of the time series	First date of transmission
1/25-27/A-D	Money market fund shares held by NFS and issued by non-residents	
1/25-27/E	Money market fund shares held by ICPF	
1/25,27/A	Money market fund shares held by NFS and issued by non-residents	
1/29/B,D	Prepayments of insurance premiums and reserves for outstanding claims held by NFC and HH vis-à-vis residents	
1/28-30/E	Prepayments of insurance premiums and reserves for outstanding claims held by ICPF	
2/6,7,9,10/A-E	Short- and long-term securities other than shares, except financial derivatives, issued by NFS and ICPF, broken down by area of counterparty	
2/11,12,15-17,20/C	Short- and long-term loans taken by GG from residents and non-residents	
2/13-20/E	Short- and long-term loans taken by ICPF	
2/15,20/A,B,D	Short- and long-term loans taken by NFC and HH from non-residents	
2/23,24/E	Net equity of households in life insurance and pension fund reserves incurred by ICPF, broken down by area of counterparty	
2/26,27/E	Prepayments of insurance premiums and reserves for outstanding claims incurred by ICPF, broken down by area of counterparty	
3/1,2/C	Deposits of GG	
3/6/A-E	Deposits of NFS and ICPF with non-residents	
3/7-12/B-D	Short- and long-term securities other than shares, except financial derivatives, held by the individual NFS	
3/8,9,11,12/A	Short- and long-term securities other than shares, except financial derivatives, held by NFS, broken down by area of counterparty	
3/11,12/E	Long-term securities other than shares, except financial derivatives, held by ICPF, broken down by area of counterparty	
3/19-21/B-E	Quoted shares held by the individual NFS and by ICPF	
3/20,21/A	Quoted shares held by NFS, broken down by area of counterparty	
3/22,24/A-D	Mutual fund shares held by NFS and issued by non-residents	
3/22-24/E	Mutual fund shares held by ICPF	
3/25-27/A-D	Money market fund shares held by NFS and issued by non-residents	

Table/row/column	Description of the time series	First date of transmission
3/25-27/E	Money market fund shares held by ICPF	
3/25,27/A	Money market fund shares held by NFS and issued by non-residents	
3/29/B,D	Prepayments of insurance premiums and reserves for outstanding claims held by NFC and HH vis-à-vis residents	
3/28-30/E	Prepayments of insurance premiums and reserves for outstanding claims held by ICPF	
4/6,7,9,10/A-E	Short- and long-term securities other than shares, except financial derivatives, issued by NFS and ICPF, broken down by area of counterparty	
4/11,12,15-17,20/C	Short- and long-term loans taken by GG from residents and non-residents	
4/13-20/E	Short- and long-term loans taken by ICPF	
4/15,20/A,B,D	Short- and long-term loans taken by NFC and HH from non-residents	
4/23,24/E	Net equity of households in life insurance and pension fund reserves incurred by ICPF, broken down by area of counterparty	
4/26,27/E	Prepayments of insurance premiums and reserves for outstanding claims incurred by ICPF, broken down by area of counterparty	

AUSTRIA

1/19-21/A-D	Quoted shares held by NFS	fourth quarter 2004
1/20,21/E	Quoted shares held by ICPF, broken down by area of counterparty	
2/11,12,16,17/C	Short- and long-term loans taken by GG from residents	
3/19-21/A-D	Quoted shares held by NFS	
3/20,21/E	Quoted shares held by ICPF, broken down by area of counterparty	
4/11,12,16,17/C	Short- and long-term loans taken by GG from residents	

PORTUGAL

1/10,11/B, D	Long-term securities held by NFC and HH and issued by residents	second quarter 2005
1/19,21/A-E	Quoted shares held by NFS and ICPF and issued by non-residents	second quarter 2004
1/20/B, D	Quoted shares held by NFC and HH and issued by residents	second quarter 2005
1/25,27/A-E	Money market fund shares held by NFS and ICPF and issued by non-residents	second quarter 2004

Table/row/column	Description of the time series	First date of transmission
2/22-24/B	Pension fund reserves incurred by NFC	second quarter 2005
3/10,11/B, D	Long-term securities held by NFC and HH and issued by residents	
3/19,21/A-E	Quoted shares held by NFS and ICPF and issued by non-residents	second quarter 2004
3/20/B, D	Quoted shares held by NFC and HH and issued by residents	second quarter 2005
3/25,27/A-E	Money market fund shares held by NFS and ICPF and issued by non-residents	second quarter 2004
4/22-24/B	Pension fund reserves incurred by NFC	second quarter 2005

FINLAND

1/6/A,D	Deposits of HH with non-residents	fourth quarter 2005
1/19,21/A-E	Quoted shares held by NFS and ICPF and issued by non-residents	
1/22,24/A-E	Mutual fund shares held by NFS and ICPF and issued by non-residents	
1/25,27/A-E	Money market fund shares held by NFS and ICPF and issued by non-residents	
1/28,30/E	Prepayments of insurance premiums and reserves for outstanding claims held by ICPF vis-à-vis non-residents	
2/11-15/A-E	Short-term loans taken by NFS and ICPF	fourth quarter 2004
2/16,17/C	Long-term loans taken by GG from residents	fourth quarter 2005
2/20/A,D	Long-term loans taken by HH from non-residents	
3/6/A,D	Deposits of HH with non-residents	
3/19,21/A-E	Quoted shares held by NFS and ICPF and issued by non-residents	
3/22,24/A-E	Mutual fund shares held by NFS and ICPF and issued by non-residents	
3/25,27/A-E	Money market fund shares held by NFS and ICPF issued by non-residents	
3/28,30/E	Prepayments of insurance premiums and reserves for outstanding claims held by ICPF vis-à-vis non-residents	
4/11-15/A-E	Short-term loans taken by NFS and ICPF	
4/16,17/C	Long-term loans taken by GG from residents	fourth quarter 2005
4/20/A,D	Long-term loans taken by HH from non-residents	

(*) Provided that the necessary primary data sources are available in time and at a quarterly frequency, the Deutsche Bundesbank will comply with this deadline. Otherwise, Article 8(3) of this Guideline may be invoked.

(**) Provided that the necessary primary data sources are available in time and at a quarterly frequency, the Banque Centrale du Luxembourg will comply with this deadline for current and back data. Otherwise, Article 8(3) of this Guideline may be invoked.

2. Back data ⁽³⁾

Table/row/column	Description of the time series	Data range	First date of transmission
IRELAND			
1/1-6 /A-E	Deposits of NFS and ICPF	From fourth quarter 1997 to first quarter 2003	second quarter 2005
1/19-21/A-E	Quoted shares held by NFS and ICPF	From fourth quarter 1997 to first quarter 2004	fourth quarter 2005
1/25-27/A-E	Money market fund shares held by NFS and ICPF		
2/1/C	Currency issued by GG	From fourth quarter 1997 to first quarter 2003	second quarter 2005
2/2-4/C,E	Deposit liabilities of GG and ICPF		
2/22-24/B,E	Net equity of households in life insurance and pension fund reserves incurred by NFC and ICPF	From fourth quarter 1997 to first quarter 2004	fourth quarter 2005
2/25-27/E	Prepayments of insurance premiums and reserves for outstanding claims incurred by ICPF		
3/1-6/A-E	Deposits of NFS and ICPF		
3/19-21/A-E	Quoted shares held by NFS and ICPF	From fourth quarter 1997 to first quarter 2004	fourth quarter 2005
3/25-27/A-E	Money market fund shares held by NFS and ICPF		
4/1/C	Currency issued by GG	From fourth quarter 1997 to first quarter 2003	second quarter 2005
4/2-4/C,E	Deposit liabilities of GG and ICPF	From fourth quarter 1997 to first quarter 2004	fourth quarter 2005
AUSTRIA			
1/1-6/A-E	Deposits of NFS and ICPF	From fourth quarter 1997 to fourth quarter 1999	fourth quarter 2004
1/7-12/A-E	Short- and long-term securities other than shares, except financial derivatives, held by NFS and ICPF		
1/19-21/E	Quoted shares held by ICPF		
1/22-24/A-E	Mutual fund shares held by NFS and ICPF		
1/25-27/A-E	Money market fund shares held by NFS and ICPF		
2/1/C	Currency issued by GG		
2/5-10/A-E	Short- and long-term securities issued by NFS and ICPF		
2/13-15, 18-20/A-E	Short- and long-term loans taken by NFS and ICPF from resident OFI and ICPF and non-residents		

⁽³⁾ Derogations for back data, where current data are available.

Table/row/column	Description of the time series	Data range	First date of transmission
2/21/B,E	Quoted shares issued by NFC and ICPF		
3/1-6/A-E	Deposits of NFS and ICPF		
3/7-12/A-E	Short- and long-term securities other than shares, except financial derivatives, held by NFS and ICPF		
3/19-21/E	Quoted shares held by ICPF		
3/22-24/A-E	Mutual fund shares held by NFS and ICPF		
3/25-27/A-E	Money market fund shares held by NFS and ICPF		
4/1/C	Currency issued by GG		
4/5-10/A-E	Short- and long-term securities issued by NFS and ICPF		
4/13-15, 18-20/A-E	Short- and long-term loans taken by NFS and ICPF from resident OFI and ICPF and non-residents		
4/21/B,E	Quoted shares issued by NFC and ICPF		