The bridging tables provide guidance to NCBs and the ECB on how to derive from their own accounting balance sheets the statistical information that must be reported to comply with Article 3 (concerning MFI balance sheet statistics) of Guideline ECB/2014/15\(^1\).

The reporting requirements in respect of NCB accounting balance sheets follow Guideline ECB/2010/20 on the legal framework for accounting and financial reporting in the ESCB, as amended by Guideline ECB/2012/29. These requirements concern outstanding amounts of weekly and annual reporting, although the bridging tables in this document only refer to annual reporting.

The matching between statistical and accounting concepts is only provided for Table 1 ‘monthly stocks (balance sheet items)’\(^2\) and is divided into two sections. Section (a) ‘Standard bridging table (from accounting to statistics)’ presents the bridging information sorted by reference to the accounting items. Section (b) ‘Reverse bridging table (from statistics to accounting)’ presents the same bridging information sorted by reference to the statistical instruments. The matching for the other tables required under Guideline ECB/2014/15 should be derived from the matching provided for Table 1.

The bridging tables provide corresponding items for every accounting item described in Guideline ECB/2010/20 with all potential statistical instruments that may be used for the statistical reporting. Where possible, corresponding items relating to the currency of the instrument are also provided. However, corresponding items in respect of other data dimensions (for example with ‘original maturity’, ‘counterpart area’ or ‘balance sheet counterpart sector’) cannot be provided systematically as the necessary information cannot be derived from the ESCB.

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legal accounting framework. These items should instead be obtained from the local implementation of the accounting systems.
### a) Standard bridging table (from accounting to statistics)

#### A ASSETS

<table>
<thead>
<tr>
<th>A1</th>
<th>Gold and gold receivables</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Remaining assets → o/w gold &amp; gold receivables (only monetary gold)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>A2</th>
<th>Claims on non-euro area residents denominated in foreign currency</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Receivables from the International Monetary Fund (IMF)</td>
</tr>
<tr>
<td></td>
<td>Remaining assets → o/w receivables from IMF - drawing rights, SDR, other</td>
</tr>
</tbody>
</table>

| A2.1 | Balances with banks and security investments, external loans and other external assets |
|      | 1 Cash |
|      | 2 Loans (all currencies) |
|      | 3x Debts securities held (all currencies) → In foreign currencies |

<table>
<thead>
<tr>
<th>A3</th>
<th>Claims on euro area residents denominated in foreign currency</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Loans (all currencies)</td>
</tr>
<tr>
<td></td>
<td>3x Debts securities held (all currencies) → In foreign currencies</td>
</tr>
<tr>
<td></td>
<td>4 Equity (all currencies)</td>
</tr>
<tr>
<td></td>
<td>5 Investment fund shares/units (all currencies)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>A4</th>
<th>Claims on non-euro area residents denominated in euro</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Loans (all currencies)</td>
</tr>
</tbody>
</table>

| A4.1 | Balances with banks, security investments and loans |
|      | 3e Debts securities held (all currencies) → In euro |
|      | 4 Equity (all currencies) |
|      | 5 Investment fund shares/units (all currencies) |

<table>
<thead>
<tr>
<th>A5</th>
<th>Lending to euro area credit institutions related to monetary policy operations denominated in euro</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Loans (all currencies)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>A6</th>
<th>Other claims on euro area credit institutions denominated in euro</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Loans (all currencies)</td>
</tr>
<tr>
<td></td>
<td>3e Debts securities held (all currencies) → In euro</td>
</tr>
</tbody>
</table>

Bridging tables between the accounting balance sheet items of the NCBs and the ECB and the items to be reported for statistical purposes
Bridging tables between the accounting balance sheet items of the NCBs and the ECB and the items to be reported for statistical purposes

4 Equity (all currencies)

A7 Securities of euro area residents denominated in euro
➤ 3e Debts securities held (all currencies) → In euro

➤ A7.2 Other securities
4 Equity (all currencies)
5 Investment fund shares/units (all currencies)

A8 General government debt denominated in euro
2 Loans (all currencies)
➤ 3e Debts securities held (all currencies) → In euro

A9 Intra-Eurosystem claims
➤ A9.1 Participating interest in ECB
4 Equity (all currencies)

➤ A9.2 Claims equivalent to the transfer of foreign reserves
2 Loans (all currencies)

➤ A9.3 Claims related to the issuance of ECB debt certificates
2 Loans (all currencies)
➤ 3e Debts securities held (all currencies) → In euro

➤ A9.4 Net claims related to the allocation of euro banknotes within the Eurosystem
7 Remaining assets

➤ A9.5 Other claims within the Eurosystem (net)
2 Loans (all currencies)

A10 Items in the course of settlement
7 Remaining assets

A11 Other assets
➤ A11.1 Coins of euro area
7 Remaining assets
8 Currency in circulation

➤ A11.2 Tangible and intangible fixed assets
6 Non-financial assets (including fixed assets, all currencies)
### A11.3 Other financial assets
1. Loans (all currencies)
2. Debts securities held (all currencies)
3. Equity (all currencies)
4. Remaining assets

### A11.4 Off-balance-sheet instruments revaluation differences
5. Remaining assets

### A11.5 Accruals and prepaid expenditure
7. Remaining assets

### A11.6 Sundry
- Revaluation suspense accounts
  - Current expense (net accumulated loss), loss of the previous year before coverage
  - Advances, loans and other minor items, loans on a trust basis
  - Investments related to customer gold deposits
  - Coins denominated in national euro area currency units, net pension assets
  - Outstanding claims (from defaults)
  - Assets or claims (from defaults)

12. Capital and reserves
- Revaluation suspense accounts
  - Capital and reserves
  - Remaining assets
  - Remaining assets
  - Remaining assets

8. Currency in circulation

### A12 Loss for the year
12. Capital and reserves

### L Liabilities

### L1 Banknotes in circulation
8. Currency in circulation

### L2 Liabilities to euro area credit institutions related to monetary policy operations denominated in euro
9. Deposits (all currencies)

### L3 Other liabilities to euro area credit institutions denominated in euro
9. Deposits (all currencies)
Bridging tables between the accounting balance sheet items of the NCBs and the ECB and the items to be reported for statistical purposes

L4 Debt certificates issued
   ► 11e Debt securities issued (all currencies) → In euros*

L5 Liabilities to other euro area residents denominated in euro
   9 Deposits (all currencies)

L6 Liabilities to non-euro area residents denominated in euro
   9 Deposits (all currencies)

L7 Liabilities to euro area residents denominated in foreign currency
   9 Deposits (all currencies)

L8 Liabilities to non-euro area residents denominated in foreign currency
   9 Deposits (all currencies)

L9 Counterpart of special drawing rights allocated by the IMF
   13 Remaining liabilities

L10 Intra-Eurosystem liabilities
   ► L10.1 Liabilities equivalent to the transfer of foreign reserves
       9 Deposits (all currencies)

   ► L10.2 Liabilities related to the issuance of ECB debt certificates
       9 Deposits (all currencies)

   ► L10.3 Net liabilities related to allocation of euro banknotes within the Eurosystem
       13 Remaining liabilities

   ► L10.4 Other liabilities within the Eurosystem (net)
       9 Deposits (all currencies)

L11 Items in course of settlement
   13 Remaining liabilities

L12 Other liabilities
   ► L12.1 Off-balance-sheet instruments revaluation differences
       13 Remaining liabilities

   ► L12.2 Accruals and income collected in advance
       13 Remaining liabilities
L12.3 Sundry
[L12.3{a}] Taxation suspense accounts, current income (net accumulated profit), profit of the previous year before distribution
[L12.3{b}] Foreign currency credit or guarantee cover accounts, repo transactions with simultaneous reverse repos, compulsory deposits other than reserve deposits, liabilities on a trust basis, other minor items
[L12.3{c}] Customer gold deposits
[L12.3{d}] Ceased legal tender banknotes, net pension liabilities
[L12.3{e}] NCB coins
12 [L12.3{a}] Capital and reserves
13 [L12.3{a}] Remaining liabilities
13 [L12.3{b}] Remaining liabilities
9 [L12.3{c}] Deposits (all currencies)
13 [L12.3{d}] Remaining liabilities
8 [L12.3{e}] Currency in circulation

L13 Provisions
12 Capital and reserves

L14 Revaluation accounts
12 Capital and reserves

L15 Capital and reserves
12 Capital and reserves

L16 Profit for the year
12 Capital and reserves

b) Reverse bridging table (from statistics to accounting)

A ASSETS

1 Cash
   ►A2.2 Claims on non-euro area residents denominated in foreign currency → Balances with banks and security investments, external loans and other external assets, also reported to BSI 2 and 3x

2 Loans (all currencies)
   ►A2.2 Claims on non-euro area residents denominated in foreign currency → Balances with banks and security investments, external loans and other external assets, also reported to BSI 1 and 3x

A3 Claims on euro area residents denominated in foreign currency, also reported to BSI 3x, 4 and 5
A4 Claims on non-euro area residents denominated in euro
A5 Lending to euro area credit institutions related to monetary policy operations denominated in euro
A6 Other claims on euro area credit institutions denominated in euro,
Bridging tables between the accounting balance sheet items of the NCBs and the ECB and the items to be reported for statistical purposes

3 Debts securities held (all currencies)

► A11.3 Other assets → Other financial assets, also reported to BSI 2, 4 and 7

► 3e In euro

► A4.1 Claims on non-euro area residents denominated in euro → Balances with banks, security investments and loans, also reported to BSI 4 and 5

A6 Other claims on euro area credit institutions denominated in euro, also reported to BSI 2 and 4

A7 Securities of euro area residents denominated in euro

A8 General government debt denominated in euro, also reported to BSI 2

► A9.3 Intra-Eurosystem claims → Claims related to the issuance of ECB debt certificates, also reported to BSI 2

► 3x In foreign currencies

► A2.2 Claims on non-euro area residents denominated in foreign currency → Balances with banks and security investments, external loans and other external assets, also reported to BSI 1 and 2

A3 Claims on euro area residents denominated in foreign currency, also reported to BSI 2, 4 and 5

4 Equity (all currencies)

A3 Claims on euro area residents denominated in foreign currency, also reported to BSI 2, 3x and 5

► A4.1 Claims on non-euro area residents denominated in euro → Balances with banks, security investments and loans, also reported to BSI 3e and 5

A6 Other claims on euro area credit institutions denominated in euro, also reported to BSI 2 and 3e

► A7.2 Securities of euro area residents denominated in euro → Other securities, also reported to BSI 5

► A9.1 Intra-Eurosystem claims → Participating interest in ECB

► A11.3 Other assets → Other financial assets, also reported to BSI 2, 3 and 7

5 Investment fund shares/units (all currencies)

A3 Claims on euro area residents denominated in foreign currency, also reported to BSI 2, 3x and 4

► A4.1 Claims on non-euro area residents denominated in euro → Balances with banks, security investments and loans, also reported to BSI 3e and 4

► A7.2 Securities of euro area residents denominated in euro → Other securities, also reported to BSI 4
6 Non-financial assets (including fixed assets, all currencies))
   ▶ A11.2 Other assets → Tangible and intangible fixed assets

7 Remaining assets
   ▶ A9.4 Intra-Eurosystem claims → Net claims related to the allocation of euro banknotes within the Eurosystem
   A10 Items in the course of settlement
   ▶ A11.1 Other assets → Coins of euro area, also reported to BSI 8
   ▶ A11.3 Other assets → Other financial assets, also reported to BSI 2, 3 and 4
   ▶ A11.4 Other assets → Off-balance-sheet instruments revaluation differences
   ▶ A11.5 Other assets → Accruals and prepaid expenditure
   ▶ A11.6 Other assets → Sundry
     ▶▶[A11.6{b}] Other assets → Sundry → Advances, loans and other minor items, loans on a trust basis
     ▶▶[A11.6{c}] Other assets → Sundry → Investments related to customer gold deposits
     ▶▶[A11.6{d}] Other assets → Sundry → Coins denominated in national euro area currency units, net pension assets, also reported to BSI 8

7(1) o/w gold & gold receivables (only monetary gold)
   A1 Gold and gold receivables

7(2) o/w receivables from IMF - drawing rights, SDR, other
   ▶ A2.1 Claims on non-euro area residents denominated in foreign currency → Receivables from the International Monetary Fund (IMF)

L LIABILITIES

8 Currency in circulation
   ▶ A11.1 Other assets → Coins of euro area, also reported to BSI 8
     ▶▶[A11.6{d}] Other assets → Sundry → Coins denominated in national euro area currency units, net pension assets, also reported to BSI 8
   L1 Banknotes in circulation
     ▶▶[L12.3{e}] Other liabilities → Sundry → NCB coins.

9 Deposits (all currencies)
   L2 Liabilities to euro area credit institutions related to monetary policy operations denominated in euro
   L3 Other liabilities to euro area credit institutions denominated in euro
   L5 Liabilities to other euro area residents denominated in euro
   L6 Liabilities to non-euro area residents denominated in euro
   L7 Liabilities to euro area residents denominated in foreign currency
   L8 Liabilities to non-euro area residents denominated in foreign currency
     ▶ L10.1 Intra-Eurosystem liabilities → Liabilities equivalent to the transfer of foreign reserves

Bridging tables between the accounting balance sheet items of the NCBs and the ECB and the items to be reported for statistical purposes
L10.2 Intra-Eurosystem liabilities → Liabilities related to the issuance of ECB debt certificates
L10.4 Intra-Eurosystem liabilities → Other liabilities within the Eurosystem (net)
[L12.3{c}] Other liabilities → Sundry → Customer gold deposits.

10

MMFs share/units (all currencies)

11 Debt securities issued (all currencies)*

11e In euros*
L4 Debt certificates issued

12 Capital and reserves

[A11.6{x}] Other assets → Sundry → Revaluation suspense accounts
[A11.6{a}] Other assets → Sundry → Current expense (net accumulated loss), loss of the previous year before coverage
A12 Loss for the year
[L12.3{a}] Other liabilities → Sundry → Taxation suspense accounts, current income (net accumulated profit), profit of the previous year before distribution, also reported to BSI 13
L13 Provisions
L14 Revaluation accounts
L15 Capital and reserves
L16 Profit for the year

13 Remaining liabilities

L9 Counterpart of special drawing rights allocated by the IMF
L10.3 Intra-Eurosystem liabilities → Net liabilities related to allocation of euro banknotes within the Eurosystem
L11 Items in course of settlement
L12.1 Other liabilities → Off-balance-sheet instruments revaluation differences
L12.2 Other liabilities → Accruals and income collected in advance
[L12.3{a}] Other liabilities → Sundry → Taxation suspense accounts, current income (net accumulated profit), profit of the previous year before distribution, also reported to BSI 12
[L12.3{b}] Other liabilities → Sundry → Foreign currency credit or guarantee cover accounts, repo transactions with simultaneous reverse repos, compulsory deposits other than reserve deposits, liabilities on a trust basis, other minor items
[L12.3{d}] Other liabilities → Sundry → Ceased legal tender banknotes, net pension liabilities

Bridging tables between the accounting balance sheet items of the NCBs and the ECB and the items to be reported for statistical purposes
Notes

[*] Indicates that the statistical instrument is a caption without series key defined, with the consequence that every accounting item bridged with that statistical caption must instead be reported to one or more of its subcomponents for which series keys are defined.

[xx] Identification numbers within brackets refer to accounting components identified as sub-items in the ESCB legal framework for accounting and financial reporting. Accounting sub-items are not reported distinctly for accounting purposes as single components, but are reported mixed with several other interrelated sub-items. The statistical reporting may however follow other arrangements.