

# Explanatory note on monetary financial institutions' balance sheet items (BSI) published from July 2015

As from July 2015 the data release on BSI statistics has been enhanced by including breakdowns which have become available under the requirements of Regulation ECB/2013/33. The new breakdowns are aligned with the European System of Accounts 2010 (ESA2010). All new breakdowns are reflected on the aggregated balance sheet of the euro area MFI sector (excluding the Eurosystem).

First, the breakdown of balance sheet items by counterpart sector now distinguishes between insurance corporations, pension funds, non-money market investment funds, central banks, other deposit-taking corporations and a residual category labelled "other financial institutions". In turn, the shares/units issued by investment funds are identifiable within equity assets.

Further breakdowns introduced in Regulation ECB/2013/33 comprise intra-group positions in deposits and loans, loans to general government and financial vehicle corporations by original maturity, holdings of debt securities issued by general government with original maturity of up to one year, and the identification of financial derivatives and accrued interest on loans and deposits if recorded within "remaining assets" and "remaining liabilities".

While Table 1 summarises the breakdowns available on a monthly basis, Table 2 summarises the breakdowns available on a quarterly basis.

**Table 1**  
Monthly data

Item	Description	Counterpart sector
<a href="#">Contributions to M3 annual growth by counterparts<sup>1</sup></a>	Breakdown of M3 growth by developments of counterparts	-
Deposits and loans	Breakdown of counterparts by MFI sub-sectors	Central bank Other deposit-taking corporations
	Identification of intra-group positions for other deposit-taking corporations	Other deposit-taking corporations
Deposits, repos and loans	Identification of non-money market fund investment funds	Non-MMF investment funds Other financial institutions
	Identification of insurance corporations and pension funds	Insurance corporations Pension funds
Loans to general government and to financial vehicle corporations	Breakdown by original maturity: Up to 1 year Over 1 and up to 5 years Over 5 years	General government Financial vehicle corporations
Holdings of government debt securities by original maturity	Identification of government debt securities with an original maturity of up to 1 year	General government
Holdings of non-MMF investment fund shares/units and equities	Separate categories previously included in "shares and other equities"	Non-MMF investment funds MFI Non-MFI Non-euro area residents

<sup>1</sup> Series included from July 2015 in the press release on monetary developments.

**Table 2**

## Quarterly data

Item	Description	Counterpart sector
Deposits and loans	Sector breakdown of intra-euro area positions vis-à-vis each euro area country	General government Non-MMF investment funds Insurance corporations Pension funds Other financial institutions Non-financial corporations Households
Holdings of debt securities	Identification of other financial institutions	Other financial institutions
	Identification of insurance corporations	Insurance corporations
Holdings of equities	Identification of other financial institutions	Other financial institutions
	Identification of insurance companies and pension funds	Insurance corporations Pension funds
Financial derivatives	Identification of positions if recorded within remaining assets/liabilities	-
Accrued interest on loans/deposits	Identification of positions if recorded within remaining assets/liabilities	-