GUIDELINES

GUIDELINE (EU) 2021/827 OF THE EUROPEAN CENTRAL BANK

of 29 April 2021

amending Guideline ECB/2013/24 on the statistical reporting requirements of the European Central Bank in the field of quarterly financial accounts (ECB/2021/20)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Treaty on the Functioning of the European Union,

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

Whereas:

(1) The economic and statistical developments in the last years have made a review and update of the reporting requirements for quarterly financial accounts necessary in order to ensure their continued relevance for economic analyses.

(2) A more detailed breakdown of the other financial institutions (OFIs) sector becomes increasingly important for the analysis of sectoral financing and connectedness. The requirements for quarterly financial accounts set out in Guideline ECB/2013/24 of the European Central Bank ([1]) need to be modified to require the reporting of OFI sector breakdowns.

(3) For a better understanding of globalisation and cross-border merger and acquisitions, the requirements for quarterly financial accounts set out in Guideline ECB/2013/24 need to be modified to allow for the foreign direct investment (FDI) split of selected financial instruments, based on the definitions provided for in Regulation (EU) No 549/2013 of the European Parliament and of the Council ([2]) (Chapter 7 provision 7.98 (recording categories for FDI) and Table 18.14 of Annex A (links between the functional categories of the BPM6 and the financial instrument categories of the ESA)).

(4) Reporting of the central bank subsector in the quarterly financial accounts was introduced in 2019 on a voluntary basis. This should now be required by Guideline ECB/2013/24 in order to capture the full set of the relevant national reporting requirements.

(5) In addition, the requirement to report national data for financial assets and liabilities set out in Guideline ECB/2013/24 need to be modified to allow for additional instrument breakdowns for life insurance and pension entitlements to support economic and financial stability analyses.

(6) The requirement set out in Guideline ECB/2013/24 concerning the provision of explanatory information on single major events and reasons for revisions to quarterly national financial accounts needs to be amended to provide for events or revisions that are smaller than 0.2% of the quarterly euro area gross domestic product but significant at a national level.

([1]) Guideline of the European Central Bank of 25 July 2013 on the statistical reporting requirements of the European Central Bank in the field of quarterly financial accounts (ECB/2013/24) (OJ L 2, 7.1.2014, p. 34).

([2]) Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ L 174, 26.6.2013, p. 1).

(7) According to Article 4 of Council Regulation (EC) No 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank ([3]) Member States should organise themselves in the field of statistics and fully cooperate with the European System of Central Banks in order to ensure the fulfilment of the obligations arising out of Article 5 of the Statute of the European System of Central Banks and of the European Central Bank.

(8) Therefore, Guideline ECB/2013/24 should be amended accordingly,

HAS ADOPTED THIS GUIDELINE:

Article 1

Amendments

Guideline ECB/2013/24 is amended as follows:

(1) in Article 1, point 1 is replaced by the following:

'1. "euro area" means the economic territory of the euro area Member States, the European Central Bank (ECB), the European Stability Mechanism (ESM) and the European Financial Stability Facility (EFSF);';

(2) in Article 2, paragraph 2 is replaced by the following:

'2. The "supplementary data" requirements shall cover transactions and stocks for the period from the last quarter of 2012 up to the reference quarter. The supplementary data specified in column "H" of Tables 1, 2, 4 and 5 of Annex I (supplementary data referring to the government sector), and in column "B", rows 3 and 17, of Tables 4 and 5 of Annex I (supplementary data referring to loans between non-financial corporations) may be reported on a voluntary basis.';

(3) in Article 2, paragraph 3, points (a) and (b) are replaced by the following:

'(a) transactions, stocks and other changes in volume data (transactions and stocks only for line 46 of Table 2 "net financial transactions/net financial worth") for the period from the last quarter of 2012 up to the reference quarter; and

(b) transactions and stocks data for the period from the first quarter of 1999 up to the third quarter of 2012. For the period from the first quarter of 1999 up to the fourth quarter of 2002 such data shall be reported on a best estimate basis. The data specified in columns "J" and "K" of Tables 1 and 2 of Annex I (the breakdown of households and non-profit institutions serving households) may be reported on a voluntary basis.';

(4) in Article 2, paragraph 5 is replaced by the following:

'5. The counterpart sectors "euro area other than domestic" and "residents outside the euro area" specified in rows 16-29 of Tables 3-7 and in rows 15-27 of Tables 8-9 of Annex I shall be adjusted to reflect the euro area composition at the reporting date. This adjustment shall be done whenever a Member State adopts the euro. The data provided shall be revised in line with the different data requirements specified in paragraphs 2, 3 and 4, on a best estimate basis.';

(5) in Article 2, paragraph 6 is replaced by the following:

'6. By exemption from paragraphs 1 to 5, NCBs shall not be required to transmit any of the following:

(a) at any time, the data relating to quarters prior to the first quarter of the year in which the relevant Member State acceded to the Union;

([3]) OJ L 318, 27.11.1998, p. 8.

(b) before June 2022, the “national data” and “supplementary data” relating to the sectoral breakdown of other financial institutions (OFI) (columns “E.1”, “E.2” and “E.3” of Tables 1-2 of Annex I)

(c) before March 2024, the “national data” and “supplementary data” relating to the sectoral breakdown of other financial institutions (columns “E.1”, “E.2” and “E.3” of Tables 4-9, rows 8-10 and rows 22-24 of Tables 3-7 and rows 7-9 and rows 20-22 of Tables 8-9 of Annex I);

(d) before March 2023, the “national data” referred to in paragraph 3(a) relating to foreign direct investment (rows 2, 12, 16, 22, 24, 43 and 45 of Tables 1-2 of Annex I);

(e) before March 2023 the “national data” referred to in paragraph 3(a) relating to the additional instrument breakdowns for life insurance and pension entitlements (rows 33-34 and rows 37-38 of Tables 1-2 of Annex I);

(f) at any time, the data referred to in points (b), (c) and (d) for the period from the last quarter of 2012 to the third quarter of 2013;

(g) at any time, the data referred to in point (e) for the period from the last quarter of 2012 to the third quarter of 2016.’;

(6) in Article 2, paragraph 7 is replaced by the following:

‘7. Together with the data reported pursuant to paragraphs 2 to 5 the NCBs shall provide explanatory information on:

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

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

(7) in Article 3, paragraph 2 is replaced by the following:

‘2. The ECB shall publish the euro area aggregates it compiles, as well as the “national data” collected under Article 2, as described in paragraphs 3 to 5 thereof, as deemed relevant by the STC, except for data relating to the cells in rows 16-29 of Tables 3-7 and in rows 15-27 of Tables 8-9 of Annex I (referring to the counterpart sectors “euro area other than domestic” and “residents outside the euro area”).’;

(8) in Article 4, paragraph 1 is replaced by the following:

‘1. The NCBs shall report the “supplementary data” described in Article 2(2) to the ECB within 85 calendar days of the end of the reference quarter. The Executive Board may reduce this deadline to 82 calendar days, if appropriate, taking into account the views of the STC. The Executive Board shall inform the Governing Council of its decision without undue delay. The ECB shall notify the NCBs of any change in the reporting period at least one year ahead of the first reporting date to which it applies. The NCBs shall report the associated explanatory information to the ECB within 87 calendar days of the end of the reference quarter.’;

(9) Annex I is replaced by the Annex to this Guideline.

Article 2

Taking effect and implementation

1. This Guideline shall take effect on the day of its notification to the national central banks of the Member States whose currency is the euro.

2. The Eurosystem central banks shall comply with this Guideline from 1 June 2021.

Article 3

Addressees

This Guideline is addressed to all Eurosystem central banks.

Done at Frankfurt am Main, 29 April 2021.

For the Governing Council of the ECB
The President of the ECB
Christine LAGARDE

ANNEX

Annex I to Guideline ECB/2013/24 is replaced by the following:

'ANNEX I

DATA REPORTING REQUIREMENTS

Summary of data requirements

Article	Content	Tables	Data type			Reference period	1st Reporting date	Timeliness	Observations
			Stocks	Transactions	Other changes in volume				
2(2) 4(1)	Supplementary data; black shaded cells only- other than OFI breakdown	T1 – financial assets T2 – liabilities T4 – short-term loans (w-t-w) T5 – long-term loans (w-t-w)	✓	✓		2012Q4 onwards	Sep2014	End of reference quarter date (t)+85 (explanatory information at t+87)	— Black shaded cells in column H on a voluntary basis — Black shaded cells in column B, rows 3 and 17, of T4 and T5 on a voluntary basis — Accompanied by explanatory information
2(2) 4(1)	Supplementary data; black shaded cells only – OFI breakdown	T1 – financial assets T2 – liabilities	✓	✓		2013Q4 onwards	Jun2022	t+85 (explanatory information at t+87)	— Black shaded cells in columns E.1-E.3 — Accompanied by explanatory information
2(2) 4(1)	Supplementary data; black shaded cells only – OFI breakdown	T4 – short-term loans (w-t-w) T5 – long-term loans (w-t-w)	✓	✓		2013Q4 onwards	Mar2024	t+85 (explanatory information at t+87)	— Black shaded cells in columns E.1-E.3, rows 8-10 and 22-24 — Accompanied by explanatory information
2(3) (a) 2(5) 3(2) 3(3) (a), (b) 4(2)	National data; all cells - other than FDI, Insurance and Pension, and OFI breakdown	T1 – financial assets T2 – liabilities T3 – deposits (w-t-w) T4 – short-term loans (w-t-w) T5 – long-term loans (w-t-w)	✓	✓	✓	2012Q4 onwards	Sep2014	t+97	— Accompanied by explanatory information — data in rows 16-29 of T3-T5 to be adjusted to reflect euro area composition — data in rows 16-29 of T3-T5 not to be published

2(3) (a) 3(3) (a) 4(2)	National data - FDI	T1 – financial assets T2 – liabilities	✓	✓	✓	2013Q4 onwards	Mar2023	t+97	— data in rows 2, 12, 16, 22, 24, 43 and 45 — Accompanied by explanatory information
2(3) (a) 3(3) (a) 4(2)	National data – Insurance and Pension	T1 – financial assets T2 – liabilities	✓	✓	✓	2016Q4 onwards	Mar2023	t+97	— data in rows 33-34 and 37-38 — Accompanied by explanatory information
2(3) (a) 3(3) (a), (b) 4(2)	National data – OFI breakdown	T1 – financial assets T2 – liabilities	✓	✓	✓	2013Q4 onwards	Jun2022	t+97	— data in columns E.1-E.3 — Accompanied by explanatory information
2(3) (a) 3(3) (a), b) 4(2)	National data – OFI breakdown	T3 – deposits (w-t-w) T4 – short-term loans (w-t-w) T5 – long-term loans (w-t-w) T6 – short-term debt securities (w-t-w) T7 – long-term debt securities (w-t-w) T8 – listed shares (w-t-w) T9 – investment fund shares or units (w-t-w)	✓	✓	✓	2013Q4 onwards	Mar2024	t+97	— data in columns E.1-E.3 of T4-T9 — data in rows 8-10 and rows 22-24 of T3-T7 and rows 7-9 and rows 20-22 of T8-T9 — Accompanied by explanatory information
2(3) (b) 2(5) 3(2) 3(3) (c) 4(2)	National data; all cells - backdata	T1 – financial assets T2 – liabilities T3 – deposits (w-t-w) T4 – short-term loans (w-t-w) T5 – long-term loans (w-t-w)	✓	✓		1999Q1–2012Q3	Sep2017	t+97	— Accompanied by explanatory information — columns J, K of T1 and T2 on a voluntary basis — data in rows 16-29 of T3-T5 to be adjusted to reflect euro area composition — data in rows 16-29 of T3-T5 not to be published

									— Best estimates for 1999Q1–2002Q4
2(4) 2(5) 3(2) 3(3) (a), (b) 4(2)	National data; all cells	T6 – short-term debt securities (w-t-w) T7 – long-term debt securities (w-t-w) T8 – listed shares (w-t-w) T9 – investment fund shares (w-t-w)	✓	✓	✓	2013Q4 onwards	Sep2015	t+97	— Accompanied by explanatory information — data in rows 16-29 of T6-T7 and in rows 15-27 of T8-T9 to be adjusted to reflect euro area composition — data in rows 16-29 of T6-T7 and in rows 15-27 of T8-T9 not to be published

ANNEX II

Table 1

Financial assets[1), 2)]

		A	B	C	C.1	D	E	E.1	E.2	E.3	F	G	H	I	J	K	L
		Residents															
				MFIs[3)]			Other financial institutions							Households and NPISHs[5)]			
	Financial instrument / Creditor sector	Total (S.1)	Non-financial corporations (S.11)	Total (S.121+...+S.123)	Central bank (S.121)	Non-MMF[4)] investment funds (S.124)	Total (S.125+...+S.127)	Other financial intermediaries, except insurance corporations and pension funds (S.125)	Financial auxiliaries (S.126)	Captive financial institutions and money lenders (S.127)	Insurance corporations (S.128)	Pension funds (S.129)	General government (S.13)	Total (S14+S15)	Households (S.14)	NPISHs[5)] (S.15)	Rest of the world (S.2)
1	Total assets (F)																
2	*of which FDI*																
3	Monetary gold and SDRs (F.1)																
4	Monetary gold (F.11)																
5	Special drawing rights (F.12)																
6	Currency and deposits (F.2)																
7	Currency (F.21)																
8	Deposits (F.22+F.29)																
9	Transferable deposits (F.22)																
10	Other deposits (F.29)																
11	Debt securities (F.3)																
12	*of which FDI*																
13	Short-term debt securities (F.31)																
14	Long-term debt securities (F.32)																
15	Loans (F.4)																
16	*of which FDI*																
17	Short-term loans (F.41)																
18	Long-term loans (F.42)																
19	Equity and investment fund shares (F.5)																
20	Equity (F.51)																
21	Listed shares (F.511)																
22	*of which FDI*																
23	Unlisted shares and other equity (F.512+F.519)																
24	*of which FDI*																
25	Unlisted shares (F.512)																
26	Other equity (F.519)																
27	Investment fund shares (F.52)																
28	MMF shares (F.521)																
29	Non-MMF investment fund shares (F.522)																
30	Insurance, pension and standardised guarantees (F.6)																
31	Non-life insurance technical reserves (F. 61) and Provision for calls under standardised guarantees (F.66)																
32	Life insurance and annuity entitlements (F.62)																
33	Life insurance and annuity entitlements, unit linked (F.62A)																
34	Life insurance and annuity entitlements, non-unit linked (F.62B)																
35	Pension entitlements (F.63), claims of pension funds on pension managers (F.64), entitlements to non-pension benefits (F.65)																
36	Pension entitlements (F.63)																
37	Pension entitlements, defined contribution (F.63A)																
38	Pension entitlements, defined benefit (F.63B)[6)]																
39	Claims of pension funds on pension managers (F.64), Entitlements to non-pension benefits (F.65)																
40	Financial derivatives and employee stock options (F.7)																
41	Other accounts receivable (F.8)																
42	Trade credits and advances (F.81)																
43	*of which FDI*																
44	Other accounts receivable excluding trade credits and advances (F.89)																
45	*of which FDI*																

1) The data requirements for stocks, transactions and other changes in volume are identical, except for monetary gold (F.11) as an asset item of the Rest of the world, which is only requested for transactions and other volume changes.
2) ESA 2010 codes are used to classify institutional sectors (Chapter 2 of the ESA 2010) and financial transactions, other changes in volume and balance sheets (Chapters 5, 6 and 7 of the ESA 2010).
3) Monetary financial institutions (MFIs; S.121+S.122+S.123).
4) Money market fund (MMF; S.123).
5) Non-profit institutions serving households (NPISHs; S.15).
6) Pension entitlements, of which defined benefit (F63B) also includes hybrid schemes.

Table 2

Liabilities[1), 2)]

	Financial instrument / Debtor sector	A	B	C	C.1	D	E	E.1	E.2	E.3	F	G	H	I	J	K	L
		Residents															
				MFIs[3)]			Other financial institutions							Households and NPISHs[5)]			
		Total (S.1)	Non-financial corporations (S.11)	Total (S.121+...+S.123)	Central bank (S.121)	Non-MMF[4)] investment funds (S.124)	Total (S.125+...+S.127)	Other financial intermediaries, except insurance corporations and pension funds (S.125)	Financial auxiliaries (S.126)	Captive financial institutions and money lenders (S.127)	Insurance corporations (S.128)	Pension funds (S.129)	General government (S.13)	Total (S14+S15)	Households (S.14)	NPISHs[5)] (S.15)	Rest of the world (S.2)
1	Total liabilities (F)																
2	*of which FDI*																
3	Monetary gold and SDRs (F.1)																
4	Monetary gold (F.11)																
5	Special drawing rights (F.12)																
6	Currency and deposits (F.2)																
7	Currency (F.21)																
8	Deposits (F.22+F.29)																
9	Transferable deposits (F.22)																
10	Other deposits (F.29)																
11	Debt securities (F.3)																
12	*of which FDI*																
13	Short-term debt securities (F.31)																
14	Long-term debt securities (F.32)																
15	Loans (F.4)																
16	*of which FDI*																
17	Short-term loans (F.41)																
18	Long-term loans (F.42)																
19	Equity and investment fund shares (F.5)																
20	Equity (F.51)																
21	Listed shares (F.511)																
22	*of which FDI*																
23	Unlisted shares and other equity (F.512+F.519)																
24	*of which FDI*																
25	Unlisted shares (F.512)																
26	Other equity (F.519)																
27	Investment fund shares (F.52)																
28	MMF shares (F.521)																
29	Non-MMF investment fund shares (F.522)																
30	Insurance, pension and standardised guarantees (F.6)																
31	Non-life insurance technical reserves (F. 61) and Provision for calls under standardised guarantees (F.66)																
32	Life insurance and annuity entitlements (F.62)																
33	Life insurance and annuity entitlements, unit linked (F.62A)																
34	Life insurance and annuity entitlements, non-unit linked (F.62B)																
35	Pension entitlements (F.63), claims of pension funds on pension managers (F.64), entitlements to non-pension benefits (F.65)																
36	Pension entitlements (F.63)																
37	Pension entitlements, defined contribution (F.63A)																
38	Pension entitlements, defined benefit (F.63B)[6)]																
39	Claims of pension funds on pension managers (F.64), Entitlements to non-pension benefits (F.65)																
40	Financial derivatives and employee stock options (F.7)																
41	Other accounts payable (F.8)																
42	Trade credits and advances (F.81)																
43	*of which FDI*																
44	Other accounts payable excluding trade credits and advances (F.89)																
45	*of which FDI*																
46	Net financial transactions/net financial worth																

1) The data requirements for stocks, transactions and other changes in volume are identical, except for monetary gold (F.11) as an asset item of the Rest of the world, which is only requested for transactions and other volume changes.
2) ESA 2010 codes are used to classify institutional sectors (Chapter 2 of the ESA 2010) and financial transactions, other changes in volume and balance sheets (Chapters 5, 6 and 7 of the ESA 2010).
3) Monetary financial institutions (MFIs; S.121+S.122+S.123).
4) Money market fund (MMF; S.123).
5) Non-profit institutions serving households (NPISHs; S.15).
6) Pension entitlements, of which defined benefit (F63B) also includes hybrid schemes.

Table 3

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

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

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

Table 4

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

	Debtor sector / Creditor sector			A	B	C	C.1	D	E	E.1	E.2	E.3	F	G	H	I
					Residents											
						MFIs[2]			Other financial institutions							
				Total	Non-financial corporations (S.11)	Total (S.121+...+S.123)	Central bank (S.121)	Non-MMF[3] investment funds (S.124)	Total (S.125+...+S.127)	Other financial intermediaries, except insurance corporations and pension funds (S.125)	Financial auxiliaries (S.126)	Captive financial institutions and money lenders (S.127)	Insurance corporations (S.128)	Pension funds (S.129)	General government (S.13)	Households, including NPISHs[4] (S.14+S.15)
1	Total (S.1)															
2	Residents		Total (S.1)													
3	Residents		S.11													
4	Residents		S.121+...+S.123													
5	Residents		S.121													
6	Residents		S.124													
7	Residents		S.125+...+S.127													
8	Residents		**S.125**													
9	Residents		**S.126**													
10	Residents		**S.127**													
11	Residents		S.128													
12	Residents		S.129													
13	Residents		S.13													
14	Residents		S.14+S.15													
15	Non-residents	Total (S.2)														
16	Non-residents	Euro area other than domestic	Total (S.1)													
17	Non-residents	Euro area other than domestic	S.11													
18	Non-residents	Euro area other than domestic	S.121+...+S.123													
19	Non-residents	Euro area other than domestic	S.121													
20	Non-residents	Euro area other than domestic	S.124													
21	Non-residents	Euro area other than domestic	S.125+...+S.127													
22	Non-residents	Euro area other than domestic	**S.125**													
23	Non-residents	Euro area other than domestic	**S.126**													
24	Non-residents	Euro area other than domestic	**S.127**													
25	Non-residents	Euro area other than domestic	S.128													
26	Non-residents	Euro area other than domestic	S.129													
27	Non-residents	Euro area other than domestic	S.13													
28	Non-residents	Euro area other than domestic	S.14+S.15													
29	Non-residents	Residents outside the euro area														

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

Table 5

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

	Debtor sector / Creditor sector			A	B	C	C.1	D	E	E.1	E.2	E.3	F	G	H	I
				Residents												
					MFIs[2)]				Other financial institutions							
				Total	Non-financial corporations (S.11)	Total (S.121+...+S.123)	Central bank (S.121)	Non-MMF[3)] investment funds (S.124)	Total (S.125+...+S.127)	Other financial intermediaries, except insurance corporations and pension funds (S.125)	Financial auxiliaries (S.126)	Captive financial institutions and money lenders (S.127)	Insurance corporations (S.128)	Pension funds (S.129)	General government (S.13)	Households, including NPISHs[4)] (S.14+S.15)
1	Total (S.1)															
2	Residents		Total (S.1)													
3	Residents		S.11													
4	Residents		S.121+...+S.123													
5	Residents		S.121													
6	Residents		S.124													
7	Residents		S.125+...+S.127													
8	Residents		**S.125**													
9	Residents		**S.126**													
10	Residents		**S.127**													
11	Residents		S.128													
12	Residents		S.129													
13	Residents		S.13													
14	Residents		S.14+S.15													
15	Non-residents	Total (S.2)														
16	Non-residents	Euro area other than domestic	Total (S.1)													
17	Non-residents	Euro area other than domestic	S.11													
18	Non-residents	Euro area other than domestic	S.121+...+S.123													
19	Non-residents	Euro area other than domestic	S.121													
20	Non-residents	Euro area other than domestic	S.124													
21	Non-residents	Euro area other than domestic	S.125+...+S.127													
22	Non-residents	Euro area other than domestic	**S.125**													
23	Non-residents	Euro area other than domestic	**S.126**													
24	Non-residents	Euro area other than domestic	**S.127**													
25	Non-residents	Euro area other than domestic	S.128													
26	Non-residents	Euro area other than domestic	S.129													
27	Non-residents	Euro area other than domestic	S.13													
28	Non-residents	Euro area other than domestic	S.14+S.15													
29	Non-residents	Residents outside the euro area														

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

Table 6

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

				A	B	C	C.1	D	E	E.1	E.2	E.3	F	G	H	I
				Residents												
						MFIs[2)]			Other financial institutions							
	Debtor sector		Creditor sector	Total	**Non-financial corporations (S.11)**	Total (S.121+...+S.123)	Central bank (S.121)	**Non-MMF [3)] investment funds (S.124)**	Total (S.125+...+S.127)	Other financial intermediaries, except insurance corporations and pension funds (S.125)	Financial auxiliaries (S.126)	Captive financial institutions and money lenders (S.127)	**Insurance corporations (S.128)**	**Pension funds (S.129)**	**General government (S.13)**	**Households, including NPISHs[4)] (S.14+S.15)**
1	Total (S.1)															
2	Residents		Total (S.1)													
3			S.11													
4			S.121+...+S.123													
5			S.121													
6			S.124													
7			S.125+...+S.127													
8			S.125													
9			S.126													
10			S.127													
11			S.128													
12			S.129													
13			S.13													
14			S.14+S.15													
15	Non-residents	Total (S.2)														
16		Euro area other than domestic	Total (S.1)													
17			S.11													
18			S.121+...+S.123													
19			S.121													
20			S.124													
21			S.125+...+S.127													
22			S.125													
23			S.126													
24			S.127													
25			S.128													
26			S.129													
27			S.13													
28			S.14+S.15													
29		Residents outside the euro area														

1) The data requirements for stocks, transactions and other changes in volume are identical.

2) Monetary financial institutions (MFIs; S.121+S.122+S.123).

3) Money market fund (MMF; S.123).

4) Non-profit institutions serving households (NPISHs; S.15).

Table 7

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

	Debtor sector / Creditor sector			A	B	C	C.1	D	E	E.1	E.2	E.3	F	G	H	I
				Residents												
						MFIs[2)]				Other financial institutions						
				Total	Non-financial corporations (S.11)	Total (S.121+...+S.123)	Central bank (S.121)	Non-MMF [3)] investment funds (S.124)	Total (S.125+...+S.127)	Other financial intermediaries, except insurance corporations and pension funds (S.125)	Financial auxiliaries (S.126)	Captive financial institutions and money lenders (S.127)	Insurance corporations (S.128)	Pension funds (S.129)	General government (S.13)	Households, including NPISHs[4)] (S.14+S.15)
1	Total (S.1)															
2	Residents		Total (S.1)													
3			S.11													
4			S.121+...+S.123													
5			S.121													
6			S.124													
7			S.125+...+S.127													
8			S.125													
9			S.126													
10			S.127													
11			S.128													
12			S.129													
13			S.13													
14			S.14+S.15													
15	Total (S.2)															
16	Non-residents	Euro area other than domestic	Total (S.1)													
17			S.11													
18			S.121+...+S.123													
19			S.121													
20			S.124													
21			S.125+...+S.127													
22			S.125													
23			S.126													
24			S.127													
25			S.128													
26			S.129													
27			S.13													
28			S.14+S.15													
29		Residents outside the euro area														

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

Table 8

Listed shares (F.511)[1)]

				A	B	C	D	E	E.1	E.2	E.3	F	G	H	I
	Debtor sector / Creditor sector			Residents											
								Other financial institutions							
				Total	Non-financial corporations (S.11)	MFIs 2) (S.121+...+S.123)	Non-MMF 3) investment funds (S.124)	Total (S.125+...+S.127)	Other financial intermediaries, except insurance corporations and pension funds (S.125)	Financial auxiliaries (S.126)	Captive financial institutions and money lenders (S.127)	Insurance corporations (S.128)	Pension funds (S.129)	General government (S.13)	Households, including NPISHs 4) (S.14+S.15)
1	Total (S.1)														
2	Residents		Total (S.1)												
3			S.11												
4			S.121+...+S.123												
5			S.124												
6			S.125+...+S.127												
7			S.125												
8			S.126												
9			S.127												
10			S.128												
11			S.129												
12			S.13												
13			S.14+S.15												
14	Non-residents	Total (S.2)													
15		Euro area other than domestic	Total (S.1)												
16			S.11												
17			S.121+...+S.123												
18			S.124												
19			S.125+...+S.127												
20			S.125												
21			S.126												
22			S.127												
23			S.128												
24			S.129												
25			S.13												
26			S.14+S.15												
27		Residents outside the euro area													

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

Table 9

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

	Debtor sector / Creditor sector			A	B	C	D	E	E.1	E.2	E.3	F	G	H	I
				Residents											
								Other financial institutions							
				Total	Non-financial corporations (S.11)	MFIs [2)] (S.121+...+S.123)	Non-MMF [3)] investment funds (S.124)	Total (S.125+...+S.127)	Other financial intermediaries, except insurance corporations and pension funds (S.125)	Financial auxiliaries (S.126)	Captive financial institutions and money lenders (S.127)	Insurance corporations (S.128)	Pension funds (S.129)	General government (S.13)	Households, including NPISHs[4)] (S.14+S.15)
1	Total (S.1)														
2	Residents		Total (S.1)												
3			S.11												
4			S.121+...+S.123												
5			S.124												
6			S.125+...+S.127												
7			S.125												
8			S.126												
9			S.127												
10			S.128												
11			S.129												
12			S.13												
13			S.14+S.15												
14	Non-residents	Total (S.2)													
15		Euro area other than domestic	Total (S.1)												
16			S.11												
17			S.121+...+S.123												
18			S.124												
19			S.125+...+S.127												
20			S.125												
21			S.126												
22			S.127												
23			S.128												
24			S.129												
25			S.13												
26			S.14+S.15												
27		Residents outside the euro area													

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