This document is meant purely as a documentation tool and the institutions do not assume any liability for its contents

►**B**

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)

(OJ L 334 , 11.12.2002, p. 24)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Guideline of the European Central Bank 2006/43/EC of 17 November 2005	L 30	1	2.2.2006

▼B

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

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

▼B

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,

HAS ADOPTED THIS GUIDELINE:

▼M1

Article 1

Definitions

For the purposes of this Guideline:

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

Article 2

Statistical reporting obligations of the NCBs

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

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

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

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

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

  and

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

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

  (i) for outstanding amounts, the period from the fourth quarter of 1998 to the quarter to which the transmission relates;

  and

  (ii) for transactions, the period from the first quarter of 1999 to the quarter to which the transmission relates.

▼M1

(c) The data for the general government subsectors (S.1311, S.1312, S.1313 and S.1314), specified in Tables 1 and 2 of Annex I, shall cover:

(i) for outstanding amounts, the period from the fourth quarter of 1998 to the quarter to which the transmission relates;

and

(ii) for transactions, the period from the first quarter of 1999 to the quarter to which the transmission relates.

(d) The counterpart sector 'Residents in other participating Member States' in Tables 3 to 5 of Annex I and the issuing sector for the item 'Money market funds shares issued by euro area MFIs' in line 36 of Table 1 of Annex I shall include data covering new participating Member States. The data in respect of each new participating Member State shall be included from the first quarter after that Member State becomes a participating Member State, as follows:

(i) if the new participating Member State was an EU Member State in 1999, the data shall date back to at least the first quarter of 1999;

and

(ii) if the new participating Member State was not an EU Member State in 1999, the data shall date back to the first quarter of the year in which the Member State acceded to the EU.

4. For the NCBs of new participating Member States the data requirements, by derogation from paragraph 3, shall be as follows:

(a) For new participating Member States that were EU Member States in 1999, all the financial asset and liability data specified in Tables 1 to 5 of Annex I shall cover the period from the first quarter of 1999 to the quarter to which the transmission relates.

(b) For new participating Member States that were not EU Member States in 1999, all the financial asset and liability data specified in Tables 1 to 5 of Annex I shall cover the period from the first quarter of the year in which the Member State acceded to the EU to the quarter to which the transmission relates.

(c) The counterpart sector 'Residents in other participating Member States' in Tables 3 to 5 of Annex I and the issuing sector for the item 'Money market funds shares issued by euro area MFIs' in line 36 of Table 1 of Annex I shall include data covering other new participating Member States. The data in respect of each other new participating Member State shall be included from the first quarter after that Member State becomes a participating Member State. The precise data requirements shall be specified by the Statistics Committee of the ESCB in line with the data requirements laid down in paragraph 3(d).

5. All data covered by paragraphs 3(d) and 4(c) may be provided on a best estimate basis.

6. The data shall be accompanied by explanatory information on single major events during the most recent reference quarter and on reasons for revisions, if the magnitude of the change to the data caused by such single major events and by revisions is at least 0,2 % of the quarterly euro area gross domestic product, or if the ECB requests such information.

▼B

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.

▼B

Article 4

Timeliness

▼M1

1. The data and other information described in Article 2 shall be reported to the ECB within a period which shall not exceed 110 calendar days after the end of the quarter to which the data relate.

▼B

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.

▼B

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*.

▼M1

ANNEX I

DATA REPORTING REQUIREMENTS

Table 1

Financial assets — on a non-consolidated basis except the financial assets of the general government subsectors (S.1311, S.1312, S.1313 and S.1314), which are on a consolidated basis

Outstanding amounts (AF) and transactions (F) [2]

	Financial instrument Debtor sector/area	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**	**I**	**J**	**K**	**L**	**M**	**N**
		Creditor sector													
		Total economy (S.1)	**Non-financial corporations (NFCs) (S.11)**	**Monetary financial institutions (MFIs) (S.121 +S.122)**	**OFIs and financial auxiliaries (S.123 +S.124)** (*)	Other financial intermediaries, except ICPFs (OFIs) (S.123) (-*)	Financial auxiliaries (S.124) (*)	**Insurance corporations and pension funds (ICPFs) (S.125)**	**General government (S.13)**	Central government (S.1311)	State government (S.1312)	Local government (S.1313)	Social security funds (S.1314)	**Households and NPISHs [3] (S.14 +S.15)**	**Rest of the world (S.2)**
1	**Monetary gold and special drawing rights (SDRs) (AF.1)**														
2	**Currency and deposits (AF.2)**														
3	**Currency (AF.21)**														
4	**Deposits (AF.22+AF.29)**														
5	Held with residents (S.1)														

▼M1

		A	B	C	D	E	F	G	H	I	J	K	L	M	N
6	Held with MFIs (S.121+S.122)														
7	Held with non-MFIs														
8	Held with non-residents (S.2)														
9	**Short-term debt securities (AF.331)**														
10	Issued by NFCs (S.11)														
11	Issued by financial corporations (S.12)														
12	Issued by ICPFs (S.125)														
13	Issued by non-residents (S.2)														
14	**Long-term debt securities (AF.332)**														
15	Issued by NFCs (S.11)														
16	Issued by financial corporations (S.12)														
17	Issued by ICPFs (S.125)														
18	Issued by non-residents (S.2)														
19	**Financial derivatives (AF.34)**														
20	**Short-term loans (AF.41)**														
21	Granted to NFCs (S.11)														
22	Granted to ICPFs (S.125)														

▼M1

		A	B	C	D	E	F	G	H	I	J	K	L	M	N
23	Granted to households and NPISHs [3] (S.14+15)														
24	**Long-term loans (AF.42)**														
25	Granted to NFCs (S.11)														
26	Granted to ICPFs (S.125)														
27	Granted to households and NPISH [3] (S.14+15)														
28	**Shares and other equity (AF.5)**														
29	Issued by NFCs (S.11)														
30	Issued by financial corporations (S.12)														
31	Issued by ICPFs (S.125)														
32	Issued by non-residents (S.2)														
33	**Quoted shares (AF.511)**														
34	**Unquoted shares and other equity (AF.512+AF.513)**														
35	**Mutual funds shares (AF.52)**														
36	**Money market funds shares issued by euro area MFIs**														
37	**Net equity of households in life insurance reserves and in pension funds reserves (AF.61)**														

▼M1

		A	B	C	D	E	F	G	H	I	J	K	L	M	N
38	**Net equity of households in life insurance reserves (AF.611)**														
39	**Net equity of households in pension funds reserves (AF.612)**														
40	**Prepayments of insurance premiums and reserves for outstanding claims (AF.62)**														
41	**Other accounts receivable/ payable (AF.7)**														

([1]) ESA 95 codes are used to classify institutional sectors (see Chapter 2 of the ESA 95), financial transactions (see Chapter 5 of the ESA 95) and outstanding amounts (see Chapter 7 of the ESA 95).
([2]) The data requirements for outstanding amounts and transactions are identical, except for monetary gold and SDRs (AF.1) as an asset item of the rest of the world, which is only requested for transactions.
([3]) NPISHs are non-profit institutions serving households (S.15).
(*) Pursuant to Article 2.1, the NCBs transmit separate data for the institutional subsectors S.123 and S.124 or, if they are unable to compile separate data, they transmit combined data for the institutional subsectors S.123+S.124.

▼M1

Table 2

Liabilities — on a non-consolidated basis except the liabilities of the general government subsectors (S.1311, S.1312, S.1313 and S.1314), which are on a consolidated basis

Outstanding amounts (AF) and transactions (F) [2]

		A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Debtor sector													
Financial instrument Creditor sector/area		**Total economy (S.1)**	**Non-financial corporations (NFCs) (S.11)**	**Monetary financial institutions (MFIs) (S.121 +S.122)**	**OFIs and financial auxiliaries (S.123 +S.124)** (*)	Other financial intermediaries, except ICPFs (OFIs) (S.123) (-*)	Financial auxiliaries (S.124) (*)	**Insurance corporations and pension funds (ICPFs) (S.125)**	**General government (S.13)**	Central government (S.1311)	State government (S.1312)	Local government (S.1313)	Social security funds (S.1314)	**Households and NPISHs [3] (S.14 +S.15)**	**Rest of the world (S.2)**
1	**Currency and deposits (AF.2)**														
2	**Currency (AF.21)**														
3	**Deposits (AF.22+AF.29)**														
4	**Short-term debt securities (AF.331)**														
5	**Long-term debt securities (AF.332)**														
6	**Financial derivatives (AF.34)**														
7	**Short-term loans (AF.41)**														
8	Granted by residents (S.1)														

▼M1

		A	B	C	D	E	F	G	H	I	J	K	L	M	N
9	Granted by MFIs (S.121+S.122)														
10	Granted by non-MFIs														
11	Granted by ICPFs (S.125)														
12	Granted by non-residents (S.2)														
13	**Long-term loans (AF.42)**														
14	Granted by residents (S.1)														
15	Granted by MFIs (S.121+S.122)														
16	Granted by non-MFIs														
17	Granted by ICPFs (S.125)														
18	Granted by non-residents (S.2)														
19	**Shares and other equity (AF.5)**														
20	**Quoted shares (AF.511)**														
21	**Unquoted shares and other equity (AF.512+AF.513)**														
22	**Mutual funds shares (AF.52)**														
23	**Net equity of households in life insurance reserves and in pension funds reserves (AF.61)**														

▼M1

		A	B	C	D	E	F	G	H	I	J	K	L	M	N
24	**Net equity of households in life insurance reserves (AF.611)**														
25	**Net equity of households in pension funds reserves (AF.612)**														
26	**Prepayments of insurance premiums and reserves for outstanding claims (AF.62)**														
27	**Other accounts receivable/ payable (AF.7)**														
28	**Net financial assets** ([4])														

([1]) The ESA 95 codes are used to classify institutional sectors (see Chapter 2 of the ESA 95), financial transactions (see Chapter 5 of the ESA 95) and outstanding amounts (see Chapter 7 of the ESA 95).
([2]) The data requirements for outstanding amounts and transactions are identical.
([3]) NPISHs are non-profit institutions serving households (S.15).
([4]) Or net lending/net borrowing in the case of transactions.
(*) Pursuant to Article 2.1, the NCBs transmit separate data for the institutional subsectors S.123 and S.124 or, if they are unable to compile separate data, they transmit combined data for the institutional subsectors S.123+S.124.

▼M1

Table 3

Deposits, non-consolidated

Outstanding amounts (AF.22+AF.29) and transactions (F.22+F.29) [1] [2]

	Debtor \ Creditor		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
			Total	**Residents**									**Non residents**										
														Residents in other participating Member States									**Residents outside the euro area**
				Total	S.11	S.121 +S.1-122	S.123 +S.12-24 (*)	S.123 - (*)	S.124 - (*)	S.125	S.13	S.14 +S.15	**Total**	Total	S.11	S.121 +S.1-122	S.123 +S.12-24 (*)	S.123 - (*)	S.124 - (*)	S.125	S.13	S.14 +S.15	
1	**Residents**	Total																					
2		S.11																					
3		S.121+S.122																					
4		S.123 +S.124 (*)																					
5		S.123 (*)																					
6		S.124 (*)																					
7		S.125																					
8		S.13																					

[1] The ESA 95 codes are used to classify institutional sectors (see Chapter 2 of the ESA 95), financial transactions (see Chapter 5 of the ESA 95) and outstanding amounts (see Chapter 7 of the ESA 95).
[2] The data requirements for outstanding amounts and transactions are identical.
(*) Pursuant to Article 2.1, the NCBs transmit separate data for the institutional subsectors S.123 and S.124 or, if they are unable to compile separate data, they transmit combined data for the institutional subsectors S.123+S.124.

▼M1

Table 4

Short-term loans, non-consolidated

Outstanding amounts (AF.41) and transactions (F.41) [1] [2]

				A	B	C	D	E	F	G	H	I
	Debtor \ Creditor			Residents								
				Total	S.11	S.121+S.122	S.123 +S.124 (*)	S.123 (*)	S.124 (*)	S.125	S.13	S.14+S.15
1	**Total**											
2	**Residents**		Total									
3			S.11									
4			S.121+S.122									
5			S.123+S.124 (*)									
6			S.123 (*)									
7			S.124 (*)									
8			S.125									
9			S.13									
10			S.14+S.15									
11	**Non-residents**	**Total**										
12		**Residents in other participating Member States**	Total									
13			S.11									
14			S.121+S.122									
15			S.123+S.124 (*)									
16			S.123 (*)									
17			S.124 (*)									
18			S.125									
19			S.13									
20			S.14+S.15									
21		**Residents outside the euro area**										

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

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

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

▼M1

Table 5

Long-term loans, non-consolidated

Outstanding amounts (AF.42) and transactions (F.42) [1] [2]

				A	B	C	D	E	F	G	H	I
	Debtor \ Creditor			Residents								
				Total	S.11	S.121+S.122	S.123 +S.124 (*)	S.123 (*)	S.124 (*)	S.125	S.13	S.14+S.15
1	**Total**											
2	**Residents**		Total									
3			S.11									
4			S.121+S.122									
5			S.123+S.124 (*)									
6			S.123 (*)									
7			S.124 (*)									
8			S.125									
9			S.13									
10			S.14+S.15									
11	**Non-residents**	**Total**										
12		**Residents in other participating Member States**	Total									
13			S.11									
14			S.121+S.122									
15			S.123+S.124 (*)									
16			S.123 (*)									
17			S.124 (*)									
18			S.125									
19			S.13									
20			S.14+S.15									
21		**Residents outside the euro area**										

([1]) The ESA 95 codes are used to classify institutional sectors (see Chapter 2 of the ESA 95), financial transactions (see Chapter 5 of the ESA 95) and outstanding amounts (see Chapter 7 of the ESA 95).
([2]) The data requirements for outstanding amounts and transactions are identical.
(*) Pursuant to Article 2.1, the NCBs transmit separate data for the institutional subsectors S.123 and S.124 or, if they are unable to compile separate data, they transmit combined data for the institutional subsectors S.123+S.124.

▼**M1**

ANNEX II

TRANSMISSION AND CODING STANDARDS

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

MUFA key family

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

▼M1

ANNEX III

DEROGATIONS RELATING TO THE TIME SERIES LISTED IN ANNEX I, TABLES 1 TO 5 ([1])

1. **Current data** ([2])

Table/row/column	Description of the time series	First date of transmission ([1])
BELGIUM		
3/3-6/L-U	Deposits held with MFIs, OFIFAs, OFIs and FAs of non-residents, broken down by counterpart sector and area	Fourth quarter 2008
3/7/L, U	Deposits held with ICPFs of non-residents, broken down by counterpart area	
4/12, 13, 15-21/A-H	Short-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG to non-residents, broken down by counterpart sector and area	
5/12-21/A-H	Long-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG to non-residents, broken down by counterpart sector and area	
GERMANY		
1/9, 14/B, H, M	Short-term and long-term debt securities held by NFCs, GG and HHs	Third quarter 2006
1/33/B, H, M	Quoted shares held by NFCs, GG and HHs	
1/33/N	Quoted shares held by RoW	Fourth quarter 2008
1/34/A, B, H, M, N	Unquoted shares and other equity held by total economy, NFCs, GG, HHs and RoW	
1/37/N	Net equity of households in life insurance reserves and in pension funds reserves held by RoW	
1/38, 39/M	Net equity of households in life insurance reserves held by HHs and Net equity of households in pension funds reserves held by HHs	
1/38, 39/N	Net equity of households in life insurance reserves held by RoW and Net equity of households in pension funds reserves held by RoW	
2/20/N	Quoted shares issued by RoW and held by total economy	
2/21/N	Unquoted shares and other equity issued by RoW and held by total economy	Fourth quarter 2008
2/23-25/N	Net equity of households in life insurance reserves and in pension funds reserves as a liability of RoW	
2/26/N	Prepayments of insurance premiums and reserves for outstanding claims as a liability of RoW	
4/3-21/B, H	Short-term loans granted by NFCs and GG to residents and non-residents, broken down by counterpart sector and area	
4/12-21/G	Short-term loans granted by ICPFs to non-residents, broken down by counterpart sector and area	
5/3-21/B, H	Long-term loans granted by NFCs and GG to residents and	

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

([2]) Derogations in respect of current data automatically include corresponding derogations in respect of back data.

▼M1

Table/row/column	Description of the time series	First date of transmission [1]
	non-residents, broken down by counterpart sector and area	
5/12-21/G	Long-term loans granted by ICPFs to non-residents, broken down by counterpart sector and area	
SPAIN		
1/19/A-E, G, N	Financial derivatives as an asset of total economy, NFCs, MFIs, OFIFAs, OFIs, ICPFs and RoW	Second quarter 2007
2/6/A, C, D, F, N	Financial derivatives as a liability of total economy, MFIs, OFIFAs, FAs and RoW	
FRANCE		
1/36/A-H, M, N	Money market funds shares issued by euro area MFIs held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW	Fourth quarter 2008
2/8/A, B, D, F, G, M	Short-term loans granted by residents to total economy, NFCs, OFIFAs, FAs, ICPFs and HHs	Fourth quarter 2008
2/9/F	Short-term loans granted by MFIs to FAs	Fourth quarter 2008
2/10/A, B, D, F, G, M	Short-term loans granted by non-MFIs to total economy, NFCs, OFIFAs, FAs, ICPFs and HHs	Fourth quarter 2008
2/12/A, D, F	Short-term loans granted by non-residents to total economy, OFIFAs and FAs	Fourth quarter 2008
2/14/A, B, D, F, G, M	Long-term loans granted by residents to total economy, NFCs, OFIFAs, FAs, ICPFs and HHs	Fourth quarter 2008
2/15/F	Long-term loans granted by MFIs to FAs	Fourth quarter 2008
2/16/A, B, D, F, G, M	Long-term loans granted by non-MFIs to total economy, NFCs, OFIFAs, FAs, ICPFs and HHs	Fourth quarter 2008
2/18/A, D, F	Long-term loans granted by non-residents to total economy, OFIFAs and FAs	Fourth quarter 2008
3/4/L-O, R-U	Deposits of residents in other participating Member States, broken down by counterpart sector, and of residents outside the euro area, held with OFIFAs	Fourth quarter 2008
3/7/L, U	Deposits of residents in other participating Member States (total) and of residents outside the euro area, held with ICPFs	Fourth quarter 2008
4, 5/2-21/A-B, D-H	Short-term and long-term loans granted by total economy, NFCs, OFIFAs, OFIs, FAs, ICPFs and GG to residents and non-residents, broken down by counterpart sector and area	Fourth quarter 2008
IRELAND		
1/4, 5, 7/A, B, M	Deposits, instrument total, deposits held with residents and deposits held with non-MFIs of total economy, NFCs and HHs	Fourth quarter 2008
1/4/N	Deposits held by RoW	Fourth quarter 2006
1/9, 14/N	Short-term and long-term debt securities held by RoW	Fourth quarter 2006
1/19/A, B, M	Financial derivatives as an asset of total economy, NFCs and HHs	Fourth quarter 2008
1/19/N	Financial derivatives as an asset of RoW	Fourth quarter 2006
1/20, 24/A, B, M	Short-term and long-term loans granted by total economy, NFCs and HHs	Fourth quarter 2008

▼M1

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

▼**M1**

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

▼M1

Table/row/column	Description of the time series	First date of transmission [1]
	RoW	
1/34/A, C, D, G, N	Unquoted shares and other equity held by total economy, MFIs, OFIFAs, ICPFs and RoW	
1/41/A, C, D, G, N	Other accounts receivable/payable as an asset of total economy, MFIs, OFIFAs, ICPFs and RoW	
2/6/A, C, D, G, N	Financial derivatives as a liability of total economy, MFIs, OFIFAs, ICPFs and RoW	
2/20/A, C, D, N	Quoted shares issued by total economy, MFIs, OFIFAs and RoW	
2/21/A, C, D, G, N	Unquoted shares and other equity issued by total economy, MFIs, OFIFAs, ICPFs and RoW	
2/27/A, C, D, G, N	Other accounts receivable/payable as a liability of total economy, MFIs, OFIFAs, ICPFs and RoW	
2/28/A, C, D, G, N	Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of total economy, MFIs, OFIFAs, ICPFs and RoW	
PORTUGAL		
1/24/A, B	Long-term loans granted by total economy and NFCs	Fourth quarter 2007
1/34/A-H, M, N	Unquoted shares and other equity held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW	
1/41/A-G, M, N	Other accounts receivable/payable as an asset of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW	
2/16/A, B	Long-term loans granted by non-MFIs to total economy and NFCs	
2/21/A-H, N	Unquoted shares and other equity issued by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG and RoW	
2/27/A-G, M, N	Other accounts receivable/payable as a liability of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW	
2/28/A-H, M, N	Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW	
FINLAND		
1/34/A-H, M, N	Unquoted shares and other equity held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW	Fourth quarter 2008
1/38, 39/M, N	Net equity of households in life insurance reserves held by HHs and RoW & Net equity of households in pension funds reserves held by HHs and RoW	
1/41/A-G/M, N	Other accounts receivable/payable as an asset of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW	
2/21/A-H, N	Unquoted shares and other equity issued by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG and RoW	
2/24/A, G, N	Net equity of households in life insurance reserves as a liability of total economy, ICPFs and RoW	Fourth quarter 2008
2/25/A, C-H, M, N	Net equity of households in pension funds reserves as a liability of total economy, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW	

▼M1

Table/row/column	Description of the time series	First date of transmission (1)
2/27/A-G, M, N	Other accounts receivable/payable as a liability of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW	
2/28/A-H, M, N	Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW	
4/13, 15-20/A-H	Short-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG to non-residents, broken down by counterpart sector	
5/13-20/A-H	Long-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG to non-residents, broken down by counterpart sector	

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

2. **Back data** (3)

Table/row/column	Description of the time series	Data range	First date of transmission (1)
IRELAND			
1/1/A, C, N	Monetary gold and SDRs held by total economy and MFIs and transacted with RoW	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
1/3/C-G, N	Currency held by MFIs, OFIFAs, OFIs, FAs, ICPFs and RoW	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
1/4, 5, 7/C-G	Deposits, instrument total, held with residents and held with non-MFIs by MFIs, OFIFAs, OFIs, FAs and ICPFs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
1/6/A-H	Deposits held with MFIs by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG and HHs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
1/4/N	Deposits held by RoW	From fourth quarter 1997 to first quarter 2006	Second quarter 2008
1/9, 14/A, C-F	Short-term and long-term debt securities held by total economy, MFIs, OFIFAs, OFIs and FAs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
1/9, 14/N	Short-term and long-term debt securities held by RoW	From fourth quarter 1997 to first quarter 2006	Second quarter 2008
1/19/C-G	Financial derivatives as an asset of MFIs, OFIFAs, OFIs, FAs and ICPFs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
1/19/N	Financial derivatives as an asset of RoW	From fourth quarter 1997 to first quarter 2006	Second quarter 2008
1/20, 24/C-F	Short-term and long-term loans granted by MFIs, OFIFAs, OFIs and FAs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
1/20, 24/N	Short-term and long-term loans granted by RoW	From fourth quarter 1997 to	Second quarter 2008

(3) Derogations are in respect of back data only, current data being available.

▼M1

Table/row/column	Description of the time series	Data range	First date of transmission [1]
		first quarter 2006	
1/33, 35/A, C-F	Quoted shares and mutual funds shares held by total economy, MFIs, OFIFAs, OFIs and FAs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
1/36/A, C-G	Money market funds shares issued by euro area MFIs and held by total economy, MFIs, OFIFAs, OFIs, FAs and ICPFs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
1/37-39/M	Net equity of households in life insurance reserves and in pension funds reserves held by HHs	From fourth quarter 1997 to first quarter 2006	Second quarter 2008
1/37-39/N	Net equity of households in life insurance reserves and in pension funds reserves held by RoW	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
1/40/A, B, M	Prepayments of insurance premiums and reserves for outstanding claims held by total economy, NFCs and HHs	From fourth quarter 1997 to first quarter 2006	Second quarter 2008
1/40/N	Prepayments of insurance premiums and reserves for outstanding claims held by RoW	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
1/41/C-G	Other accounts receivable/payable as an asset of MFIs, OFIFAs, OFIs, FAs and ICPFs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
1/41/N	Other accounts receivable/payable as an asset of RoW	From fourth quarter 1997 to first quarter 2006	Second quarter 2008
2/2/A, C, N	Currency issued by total economy, MFIs and RoW	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
2/3/A, C-F	Deposits held with total economy, MFIs, OFIFAs, OFIs and FAs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
2/3/N	Deposits held with RoW	From fourth quarter 1997 to first quarter 2006	Second quarter 2008
2/4, 5/A, C-F	Short-term and long-term debt securities issued by total economy, MFIs, OFIFAs, OFIs, and FAs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
2/4, 5/N	Short-term and long-term debt securities issued by RoW	From fourth quarter 1997 to first quarter 2006	Second quarter 2008
2/6/C-G	Financial derivatives as a liability of MFIs, OFIFAs, OFIs, FAs and ICPFs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
2/6/N	Financial derivatives as a liability of RoW	From fourth quarter 1997 to first quarter 2006	Second quarter 2008
2/7, 8, 10, 13, 14, 16/C-F	Short-term and long-term loans granted to MFIs, OFIFAs, OFIs, and FAs (instrument total, loans granted by residents and loans granted by non-MFIs)	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
2/9, 15/A-G, M	Short-term and long-term loans granted by MFIs to total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and HHs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
2/7, 13/N	Short-term and long-term loans granted to RoW	From fourth quarter 1997 to first quarter 2006	Second quarter 2008

▼**M1**

Table/row/column	Description of the time series	Data range	First date of transmission [1]
2/20/A, C-F	Quoted shares issued by total economy, MFIs, OFIFAs, OFIs and FAs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
2/20, 22/N	Quoted shares and mutual funds shares issued by RoW	From fourth quarter 1997 to first quarter 2006	Fourth quarter 2008
2/21/C-G	Unquoted shares and other equity issued by MFIs, OFIFAs, OFIs, FAs and ICPFs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
2/22/A, C-E	Mutual funds shares issued by total economy, MFIs, OFIFAs and OFIs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
2/25/C-F	Net equity of households in pension funds reserves as a liability of MFIs, OFIFAs, OFIs and FAs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
2/24, 25/A, G	Net equity of households in life insurance reserves as a liability of total economy and ICPFs and net equity of households in pension funds reserves as a liability of total economy and ICPFs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
2/23-26/N	Net equity of households in life insurance reserves and in pension funds reserves and prepayments of insurance premiums and reserves for outstanding claims as a liability of RoW	From fourth quarter 1997 to first quarter 2006	Second quarter 2008
2/27/C-G	Other accounts receivable/payable as a liability of MFIs, OFIFAs, OFIs, FAs and ICPFs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
2/27/N	Other accounts receivable/payable as a liability of RoW	From fourth quarter 1997 to first quarter 2006	Second quarter 2008
2/28/C-G	Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of MFIs, OFIFAs, OFIs, FAs and ICPFs	From fourth quarter 1997 to third quarter 2004	Fourth quarter 2007
2/28/N	Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of RoW	From fourth quarter 1997 to first quarter 2006	Second quarter 2008
AUSTRIA			
1/1/A, C, H, I, N	Monetary gold and SDRs held by total economy, MFIs, GG, CG and transacted with RoW	From fourth quarter 1997 to fourth quarter 2000, except from fourth quarter 1997 to fourth quarter 1998 for data covered by Regulation (EC) No 501/2004	Fourth quarter 2008
1/2/H-L	Currency and deposits held by GG, CG, SG, LG and SS		
1/3/A-D, G, H, M, N	Currency held by total economy, NFCs, MFIs, OFIFAs, ICPFs, GG, HHs and RoW		
1/4/A-D, G, M, N	Deposits of total economy, NFCs, MFIs, OFIFAs, ICPFs, HHs and RoW		
1/5/A-D, G, M, N	Deposits held with residents of total economy, NFCs, MFIs, OFIFAs, ICPFs, HHs and RoW		
1/6, 7/A-D, G, H, M, N	Deposits held with MFIs and non-MFIs of total economy, NFCs, MFIs, OFIFAs, ICPFs, HHs and RoW		
1/8/A, C, D, M	Deposits held with non-residents of total economy, MFIs, OFIFAs, HHs and RoW		

▼M1

Table/row/column	Description of the time series	Data range	First date of transmission [1]
1/9, 14/A, C, D, I-L, N	Short-term and long-term debt securities held by total economy, MFIs, OFIFAs, CG, SG, LG, SS and RoW		
1/10-13, 15-18/I, L	Short-term and long-term debt securities issued by NFCs, financial corporations, ICPFs and non-residents held by CG and SS		
1/19/B, H-M	Financial derivatives as an asset of NFCs, GG, CG, SG, LG, SS, and HHs		
1/20, 24/A-D, I-N	Short-term and long-term loans granted by total economy, NFCs, MFIs, OFIFAs, CG, SG, LG, SS, HHs and RoW		
1/21-23, 25-27/I, L	Short-term and long-term loans granted to NFCs, ICPFs and HHs by CG and SS		
1/28/H-L	Shares and other equity held by GG, CG, SG, LG and SS		
1/29-32/I, L	Shares and other equity issued by NFCs, financial corporations, ICPFs and non-residents held by CG and SS		
1/33/I	Quoted shares held by CG		
1/34/B, H, M	Unquoted shares and other equity held by NFCs, GG and HHs		
1/35/A, C, D, N	Mutual funds shares held by total economy, MFIs, OFIFAs, and RoW		
1/36/A, C, D, N	Money market funds shares issued by euro area MFIs held by total economy, MFIs, OFIFAs and RoW		
1/37/M, N	Net equity of households in life insurance reserves and in pension funds reserves held by HHs and RoW	From fourth quarter 1997 to fourth quarter 2000, except from fourth quarter 1997 to fourth quarter 1998 for data covered by Regulation (EC) No 501/2004	Fourth quarter 2008
1/38, 39/M, N	Net equity of households in life insurance reserves held by HHs and RoW & Net equity of households in pension funds reserves held by HHs and RoW		
1/40/A-D, H-N	Prepayments of insurance premiums and reserves for outstanding claims held by total economy, NFCs, MFIs, OFIFAs, GG, CG, SG, LG, SS, HHs and RoW		
1/41/B, H-M	Other accounts receivable/payable as an asset of NFCs, GG, CG, SG, LG, SS and HHs		
2/1/H-L	Currency issued by and deposits held with GG, CG, SG, LG and SS		
2/2/A, C, I, N	Currency issued by total economy, MFIs, CG and RoW		
2/3/A, C, D, N	Deposits held with total economy, MFIs, OFIFAs, and RoW		
2/4, 5/A, C, D, I-L, N	Short-term and long-term debt securities issued by total economy, MFIs, OFIFAs, CG, SG, LG, SS and RoW		
2/6/B, H-M	Financial derivatives as a liability NFCs, GG, CG, SG, LG, SS and HHs		
2/7/A, B, D, G, I-N	Short-term loans granted to total economy, NFCs, OFIFAs, ICPFs, CG, SG, LG, SS,		

▼**M1**

Table/row/column	Description of the time series	Data range	First date of transmission [1]
	HHs and RoW		
2/8/A, B, D, G, M	Short-term loans granted by residents to total economy, NFCs, OFIFAs, ICPFs and HHs		
2/9, 10/A, B, D, G, H, M	Short-term loans granted by MFIs and non-MFIs to total economy, NFCs, OFIFAs, ICPFs, GG and HHs		
2/11, 17/I, L	Short-term and long-term loans granted by ICPFs to CG and SS		
2/12/A, D,	Short-term loans granted by non-residents to total economy, and OFIFAs		
2/13/A-D, G, I-N	Long-term loans granted to total economy, NFCs, MFIs, OFIFAs, ICPFs, CG, SG, LG, SS, HHs and RoW		
2/14/A-D, G, M	Long-term loans granted by residents to total economy, NFCs, MFIs, OFIFAs, ICPFs and HHs		
2/15, 16/A-D, G, H, M	Long-term loans granted by MFIs and non-MFIs to total economy, NFCs, MFIs, OFIFAs, ICPFs, GG and HHs		
2/18/A, C, D, M	Long-term loans granted by non-residents to total economy, MFIs, OFIFAs and HHs		
2/19/H-L	Shares and other equity issued by GG, CG, SG, LG and SS		
2/21/B, H	Unquoted shares and other equity issued by NFCs and GG		
2/22/A, C, D, N	Mutual funds shares issued by total economy, MFIs, OFIFAs and RoW		
2/23/A, H-L, N	Net equity of households in life insurance reserves and in pension funds reserves as a liability of total economy, GG, CG, SG, LG, SS and RoW		
2/24/A, G, N	Net equity of households in life insurance reserves as a liability of total economy, ICPFs and RoW		
2/25/A, C, D, G, H, M, N	Net equity of households in pension funds reserves as a liability of total economy, MFIs, OFIFAs, ICPFs, GG, HHs and RoW		
2/26/A, H-L, N	Prepayments of insurance premiums and reserves for outstanding claims as a liability of total economy, GG, CG, SG, LG, SS and RoW		
2/27/A-D, G-N	Other accounts receivable/payable as a liability of total economy, NFCs, MFIs, OFIFAs, ICPFs, GG, CG, SG, LG, SS, HHs and RoW		
2/28/B, H, M	Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of NFCs, GG and HHs		
PORTUGAL			
1/1/A, C, N	Monetary gold and SDRs held by total economy, MFIs and transacted with RoW	From fourth quarter 1997 to second quarter 2005	Second quarter 2008
1/3/A-H, M, N	Currency held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG,		

▼M1

Table/row/column	Description of the time series	Data range	First date of transmission [1]
	HHs and RoW		
1/4, 5/A-G, M, N	Deposits, instrument total, and deposits held with residents of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW		
1/6, 7/A-H, M	Deposits held with MFIs and non-MFIs of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG and HHs		
1/8/A, C-F	Deposits held with non-residents of total economy, MFIs, OFIFAs, OFIs and FAs		
1/9, 14/A, C-F, N	Short-term and long-term debt securities held by total economy, MFIs, OFIFAs, OFIs, FAs and RoW		
1/19/A-G, M, N	Financial derivatives has an asset of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW		
1/20, 24/A-F, M, N	Short-term and long-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, HHs and RoW		
1/33/A, C-F, N	Quoted shares held by total economy, MFIs, OFIFAs, OFIs, FAs and RoW		
1/34/A-H, M, N	Unquoted shares and other equity held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW	From fourth quarter 1997 to second quarter 2005	Second quarter 2008
1/35/A, C-F, N	Mutual funds shares held by total economy, MFIs, OFIFAs, OFIs, FAs and RoW		
1/36/A-H, M, N	Money market funds shares issued by euro area MFIs held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW		
1/37/N	Net equity of households in life insurance reserves and in pension funds reserves held by RoW		
1/38, 39/M, N	Net equity of households in life insurance reserves held by HHs and RoW & Net equity of households in pension funds reserves held by HHs and RoW		
1/40/A-F, M, N	Prepayments of insurance premiums and reserves for outstanding claims held by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, HHs and RoW		
1/41/A-G, M, N	Other accounts receivable/payable as an asset of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW		
2/2/A, C, N	Currency issued by total economy, MFIs and RoW		
2/3/A, C-F, N	Deposits held with total economy, MFIs, OFIFAs, OFIs, FAs and RoW		
2/4, 5/A, C-F, N	Short-term and long-term debt securities issued by total economy, MFIs, OFIFAs, OFIs, FAs and RoW		
2/6/A-G, M, N	Financial derivatives as a liability of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW		
2/7/A, B, D-G, M,	Short-term loans granted to total economy,		

▼M1

Table/row/column	Description of the time series	Data range	First date of transmission [1]
N	NFCs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW		
2/8/A, B, D-G, M	Short-term loans granted by residents to total economy, NFCs, OFIFAs, OFIs, FAs, ICPFs and HHs	From fourth quarter 1997 to second quarter 2005	Second quarter 2008
2/9, 10/A, B, D-H, M	Short-term loans granted by MFIs and non-MFIs to total economy, NFCs, OFIFAs, OFIs, FAs, ICPFs, GG and HHs		
2/12/A, D-F	Short-term loans granted by non-residents to total economy, OFIFAs, OFIs and FAs		
2/13/A, B, D-G, M, N	Long-term loans granted to total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW		
2/14/A, B, D-G, M	Long-term loans granted by residents to total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and HHs		
2/15, 16/A-H, M	Long-term loans granted by MFIs and non-MFIs to total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG and HHs		
2/18/A, C-F	Long-term loans granted by non-residents to total economy, MFIs, OFIFAs, OFIs and FAs		
2/20/A, C-F, N	Quoted shares issued by total economy, MFIs, OFIFAs, OFIs, FAs and RoW		
2/21/A-H, N	Unquoted shares and other equity issued by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG and RoW		
2/22/A, C-E, N	Mutual funds shares issued by total economy, MFIs, OFIFAs, OFIs and RoW		
2/23/A, N	Net equity of households in life insurance reserves and in pension funds reserves as a liability of total economy and RoW		
2/24/A, G, N	Net equity of households in life insurance reserves as a liability of total economy, ICPFs and RoW		
2/25/A, C-H, M, N	Net equity of households in pension funds reserves as a liability of total economy, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW	From fourth quarter 1997 to second quarter 2005	Second quarter 2008
2/26/A, N	Prepayments of insurance premiums and reserves for outstanding claims as a liability of total economy and RoW		
2/27/A-G, M, N	Other accounts receivable/payable as a liability of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, HHs and RoW		
2/28/A-H, M, N	Net financial assets (for outstanding amounts) and net lending/net borrowing (for transactions) of total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs, GG, HHs and RoW		
3/1, 3-8/A-U	Deposits held with total economy, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG, of residents and non-residents, broken down by counterpart sector and area	From fourth quarter 1997 to second quarter 2005	Fourth quarter 2008
4/1-21/A-H	Short-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs		

▼M1

Table/row/column	Description of the time series	Data range	First date of transmission [1]
	and GG to residents and non-residents, broken down by counterpart sector and area		
5/1-21/A-I	Long-term loans granted by total economy, NFCs, MFIs, OFIFAs, OFIs, FAs, ICPFs and GG to residents and non-residents, broken down by counterpart sector and area		

[1] The quarters in this column indicate the quarters in which the first transmission will take place. The transmission is subject to the time lag specified in Article 4(1).