ANNEX I

MONETARY FINANCIAL INSTITUTIONS AND STATISTICAL REPORTING REQUIREMENTS

Introduction

The statistical system for the Member States whose currency is the euro (hereinafter the 'euro area Member States' covering the balance sheet of the monetary financial institution (MFI) sector comprises the two following main elements:

- (a) a list of MFIs for statistical purposes (see Part 1 for identification of certain MFIs); and
- (b) a specification of the statistical information reported by these MFIs at monthly, quarterly and annual frequency (see Parts 2, 3, 4, 5, 6 and 7).

For the purpose of obtaining complete information on the MFIs' balance sheets, it is also necessary to impose certain statistical reporting requirements on non-MMF investment funds (IFs) and on other financial intermediaries except insurance corporations and pension funds (hereinafter the 'OFIs'), when acting in the context of financial activities involving money market fund (MMF) shares/units. This statistical information is collected by the national central banks (NCBs) from the MFIs and from IFs and OFIs, in accordance with Part 2 and according to national arrangements relying on the harmonised definitions and classifications set out in Article 1 and Annex II.

The money stock includes notes and coins in circulation and other monetary liabilities (deposits and other financial instruments which are close substitutes for deposits) of MFIs. The counterparts to the money stock comprise all other items in the MFI balance sheet. The ECB also compiles financial transactions derived from the stocks and from other data, including revaluation adjustment data reported by MFIs (see Part 5).

The statistical information required by the ECB is summarised in Part 8.

PART 1

Identification of certain MFIs

SECTION 1

Identification of certain MFIs based on principles of substitutability of deposits

1.1 Financial institutions other than credit institutions which issue financial instruments that are considered close substitutes for deposits are classified as MFIs provided that they meet the MFI definition in other respects. The classification is based on the criteria of substitutability of deposits, i.e. whether liabilities are classified as deposits, which is determined by their liquidity, combining characteristics of transferability, convertibility, certainty and marketability, and having regard, where appropriate, to their term of issue.

These criteria for the substitutability of deposits are also applied to determine whether liabilities should be classified as deposits, unless there is a separate category for such liabilities.

For the purposes both of determining substitutability of deposits and classifying liabilities as deposits:

- (a) transferability refers to the possibility of mobilising funds placed in a financial instrument by using payment facilities, such as cheques, transfer orders, direct debits or similar means;
- (b) convertibility refers to the possibility and the cost of converting financial instruments into currency or transferable deposits; the loss of fiscal advantages in the case of such conversion may be considered a penalty that reduces the degree of liquidity;
- (c) certainty means knowing precisely in advance the capital value of a financial instrument in terms of national currency;
- (d) securities quoted and traded regularly on an organised market are considered to be marketable. For shares in open-end collective investment undertakings, there is no market in the usual sense. Nevertheless, investors know the daily quotation of the shares and can withdraw funds at this price.

SECTION 2

Specifications for the MMFs' identification criteria

For the purpose of Article 2:

- (a) the money market instrument shall be considered to be of a high credit quality, if it has been awarded one of the two highest available short-term credit ratings by each recognised credit rating agency that has rated the instrument or, if the instrument is not rated, it is of an equivalent quality as determined by the management company's internal rating process. Where a recognised credit rating agency divides its highest short-term rating into two categories, these two ratings shall be considered as a single category and therefore the highest rating available;
- (b) the money market fund may, as an exception to the requirement in point (a), hold sovereign issuance of at least investment grade quality, whereby 'sovereign issuance' means money market instruments issued or guaranteed by a central, regional or local authority or central bank of a Member State, the ECB, the Union or the European Investment Bank;
- (c) when calculating WAL for securities, including structured financial instruments, the maturity calculation is based on the residual maturity until the legal redemption of the instruments. However, when a financial instrument embeds a put option, the exercise date of the put option may be used instead of the legal residual maturity only if the following conditions are fulfilled at all times:
 - (i) the put option may be freely exercised by the management company at its exercise date;
 - (ii) the strike price of the put option remains close to the expected value of the instrument at the next exercise date;
 - (iii) the investment strategy of the MMF implies that there is a high probability that the option will be exercised at the next exercise date;
- (d) when calculating both WAL and WAM, the impact of financial derivative instruments, deposits and efficient portfolio management techniques shall be taken into account;
- (e) 'weighted average maturity' (WAM) shall mean a measure of the average length of time to maturity of all of the underlying securities in the fund weighted to reflect

the relative holdings in each instrument, assuming that the maturity of a floating rate instrument is the time remaining until the next interest rate reset to the money market rate, rather than the time remaining before the principal value of the security must be repaid. In practice, WAM is used to measure the sensitivity of a MMF to changing money market interest rates;

- (f) 'weighted average life' (WAL) shall mean the weighted average of the remaining maturity of each security held in a fund, meaning the time until the principal is repaid in full, disregarding interest and not discounting. Contrary to the calculation of the WAM, the calculation of the WAL for floating rate securities and structured financial instruments does not permit the use of interest rate reset dates and instead only uses a security's stated final maturity. WAL is used to measure the credit risk, as the longer the reimbursement of principal is postponed, the higher the credit risk. WAL is also used to limit the liquidity risk;
- (g) 'money market instruments' means instruments normally traded on the money market which are liquid and have a value which can be accurately determined at any time;
- (h) 'management company' means a company, the regular business of which is the management of the portfolio of an MMF.

PART 2

Balance sheet (monthly stocks)

To compile the euro area monetary aggregates and counterparts, the ECB requires the data in Table 1 as follows:

- 1. Instrument categories
- (a) Liabilities

The relevant instrument categories are: currency in circulation, deposit liabilities, MMF shares/ units issued, debt securities issued, capital and reserves and remaining liabilities. In order to separate monetary and non-monetary liabilities, deposit liabilities are also broken down into overnight deposits, deposits with agreed maturity, deposits redeemable at notice and repurchase agreements (repos). See definitions in Annex II.

(b) Assets

The relevant instrument categories are: cash, loans, debt securities held, equity, investment fund shares, fixed assets and remaining assets. See definitions in Annex II.

2. Breakdown by maturity

Original maturity cut-offs provide a substitute for instrument detail where financial instruments are not fully comparable between markets.

(a) Liabilities

The cut-off points for the maturity bands, or for periods of notice, are: for deposits with agreed maturity, at one year and two years' maturity at issue; and for deposits redeemable at notice, at three months' and two years' notice. Repos are not broken down by maturity as these are usually very short-term instruments, i.e. usually less than three months' maturity at issue. Debt securities issued by MFIs are broken down at one and two years. No maturity breakdown is required for shares/units issued by MMFs.

(b) Assets

The cut-off points for the maturity bands are: for MFI loans to euro area residents (other than MFIs) by subsector and further for MFI loans to households by purpose, at one and five year maturity bands; and for MFI holdings of debt securities issued by other MFIs located in the euro area, at one and two year maturity bands to enable the inter-MFI holdings of this instrument to be netted off in the calculation of the monetary aggregates.

3. Breakdown by purpose and separate identification of loans to sole proprietorships/partnerships without legal status

Loans to households and non-profit institutions serving households are further broken down by loan purpose (credit for consumption, lending for house purchase, other lending). Within the category 'other lending', loans granted to sole proprietorships/partnerships without legal status are to be identified separately (see definitions of instrument categories in Part 2 of Annex II and definitions of sectors in Part 3 of Annex II). NCBs may waive the requirement of separate identification of loans to sole proprietorships/partnerships without legal status if such loans constitute less than 5 % of the euro area Member State's total lending to households.

4. Breakdown by currency

For balance sheet items that may be used in the compilation of monetary aggregates, balances in euro must be identified separately so that the ECB has the option of defining monetary aggregates in terms of balances denominated in all currencies combined or in euro alone.

- 5. Breakdown by sector and residency of counterparties
- 5.1 The compilation of the euro area monetary aggregates and counterparts requires the identification of those counterparties located in the territory of the euro area that form the money-holding sector. For this purpose, non-MFI counterparties are divided, as set out in the revised European System of Accounts (hereinafter the 'ESA 2010') laid down by Regulation (EU) No 549/2013 (see Part 3 of Annex II), into general government (S.13), with central government (S.1311) identified separately in total deposit liabilities, and other resident sectors. In order to calculate a monthly sector disaggregation of the monetary aggregates and credit counterparts, other resident sectors are further broken down by the following subsectors: non-MMF investment funds (S.124), other financial intermediaries, except insurance corporations and pension funds + financial auxiliaries + captive financial institutions and money lenders (S.125 + S.126 + S.127), insurance corporations (S.128), pension funds (S.129), non-financial corporations (S.11) and households + non-profit institutions serving households (S.14 + S.15). An additional distinction is made for counterparties that are FVCs and central clearing counterparties, within the merged counterpart sectors (S.125 + S.126 + S.127). For sole proprietorships/partnerships without legal status see Section 3. With respect to total deposit liabilities and the deposit categories 'deposits over two years agreed maturity', 'deposits redeemable at notice over two years' and 'repos', an additional distinction is made between credit institutions, other MFI counterparties and central government for the purposes of the ECB's minimum reserve system.
- With respect to total deposit liabilities and the asset category 'total loans', an additional distinction is made for central banks (S.121) and deposit-taking corporations except the central bank (S.122) and for the rest of the world banks and non-banks to better understand lending and funding policies in the banking sector and to better monitor interbank activities.

- With respect to intra-group positions, an additional distinction is made for loan and deposit positions and transactions between deposit taking corporations except the central bank (S.122) to allow the identification of inter-linkages between credit institutions belonging to the same group (domestic and other euro area Member States).
- With respect to debt securities holdings with original maturity up to one year, with a currency breakdown, an additional distinction is made for general government (S.13) to ensure a better overview on the inter-linkages between sovereigns and banks.
- 5.5 Certain deposits/loans arising from repos/reverse repos or analogous operations with other financial intermediaries (S.125) + financial auxiliaries (S.126) + captive financial institutions and money lenders (S.127) may relate to transactions with a central counterparty. A central counterparty is an entity that legally interposes itself between counterparties to contracts traded in financial markets, becoming the buyer to every seller and the seller to every buyer. Because such transactions are often substitutes for bilateral business among MFIs, an additional distinction is made within the deposit category 'repurchase agreements' with respect to business with these counterparties. Similarly, an additional distinction is made within the asset category 'loans' with respect to reverse repurchase agreements with these counterparties.
- Domestic counterparties are identified separately from euro area other than domestic counterparties with respect to all statistical breakdowns. Counterparties located in the euro area are identified according to their domestic sector or institutional classification in accordance with the lists maintained by the ECB for statistical purposes and the ECB's 'Monetary, financial institutions and markets statistics sector manual: Guidance for the statistical classification of customers', which follows classification principles that are consistent with the ESA 2010 as far as possible. There is no requirement for a geographical breakdown of counterparties located outside the euro area.
- 5.7 In the case of MMF shares/units issued by MFIs of the euro area Member States, reporting agents report as a minimum data on the residency of the holders according to a domestic/euro area other than domestic/rest of the world breakdown to allow the exclusion of holdings of non-residents of the euro area. NCBs may also derive the necessary statistical information from the data collected on the basis of Regulation (EU) No 1011/2012 (ECB/2012/24), to the extent that the data comply with timeliness pursuant to Article 7 of this Regulation and with the minimum standards defined in Annex IV.
- (a) As regards MMF shares/units for which, in accordance with national legislation, a record is kept identifying the holders thereof, including information on the residency of the holders, issuing MMFs or the persons legally representing them report data on the residency breakdown of the holders of their shares/units issued in the monthly balance sheet.
- (b) As regards MMF shares/units for which no record is kept identifying the holders thereof, in accordance with national legislation, or for which a record is kept but it does not contain information on the residency of the holders, reporting agents report data on the residency breakdown in accordance with the approach decided by the relevant NCB in agreement with the ECB. This requirement is limited to one or a combination of the following options, to be selected having regard to the organisation of the relevant markets and the national legal arrangements in the Member State in question. This requirement will be periodically monitored by the NCB.

(i) Issuing MMFs:

Issuing MMFs or the persons legally representing them report data on the residency breakdown of the holders of their shares/units issued. Such information may come from the agent distributing the shares/units or from any other entity involved in the issue, buy-back or transfer of the shares/units.

(ii) MFIs and OFIs as custodians of MMF shares/units:

As reporting agents, MFIs and OFIs acting as custodians of MMF shares/ units report data on the residency breakdown of the holders of shares/units issued by resident MMFs and held in custody on behalf of the holder or of another intermediary also acting as a custodian. This option is applicable if: (i) the custodian distinguishes MMF shares/units kept in custody on behalf of holders from those kept on behalf of other custodians; and (ii) most of the MMF shares/units are in the custody of domestic resident institutions that are classified as financial intermediaries (MFIs or OFIs).

(iii) MFIs and OFIs as reporters of transactions of residents with non-residents involving shares/units of a resident MMF:

As reporting agents, MFIs and OFIs acting as reporters of transactions of residents with non-residents involving shares/units of a resident MMF report data on the residency breakdown of the holders of shares/units issued by resident MMFs, which they trade on behalf of the holder or another intermediary also involved in the transaction. This option is applicable if: (i) the reporting coverage is comprehensive, i.e. it covers substantially all of the transactions carried out by the reporting agents; (ii) accurate data on purchases and sales with non-residents of the euro area are provided; (iii) differences between issuing value and redemption value, excluding fees, of the same shares/units are minimal; (iv) the amount of shares/units held by non-residents of the euro area issued by resident MMFs is low.

(iv) If options (i) to (ii) do not apply, the reporting agents, including MFIs and OFIs, report the relevant data on the basis of available information.

f^{X1}TABLE 1

Monthly stocks ⁰		
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9.2e	With agreed maturity							
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over 1 and up to 2 years		* *				*	*	
over * 2 years	* *	* *		*	*	* *	*	*
9.3e	Redeema at notice	ıble						
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of * which: over 2 years ⁰	* *	* *		*	*	* *	*	*

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9.2x	With agreed maturity		
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over 1 and up to 2	2	* *	* *
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9.3x	Redeemal at notice	ble	
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over 3 months		* *	* *
of * which: over 2 years ⁰	* * :	* *	* * * * * *
9.4x *	Repos * *	* *	* * * * * *
10	MMFs shares/ units ⁰		

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11	Debt securities issued								
11e	Euro								
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over 1 and up to 2 years									*
of which: up to 2 years and nominal capital guarante below 100%	e								*
over 2 years									
11x	Foreign currencies								
up to 1 year									*
over 1 and up to 2 years									*
of which: up									

to 2 years and nominal capital guarantee below 100% over 2 years			*
12 Capital and reserves			
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- a Cells marked with an * are used in the calculation of the reserve base. With respect to debt securities, credit institutions will either present proof of liabilities to be excluded from the reserve base or apply a standardised deduction of a fixed percentage specified by the ECB. Patterned cells are reported solely by credit institutions subject to reserve requirements (RRs). See also special rules on the application of minimum reserves in Annex III.
- **b** The reporting of this item is voluntary until further notice.
- c Data under this item may be subject to different statistical collection procedures, as decided by an NCB in accordance with the rules contained in Part 2 of Annex I.
- d Central counterparties.

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1	Cash														
1e	of whic euro	h:													
2	Loar	18													
up to 1 year															
over 1 year and up to 5 years															
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of which: intra- group position	ns														
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- a Cells marked with an * are used in the calculation of the reserve base. With respect to debt securities, credit institutions will either present proof of liabilities to be excluded from the reserve base or apply a standardised deduction of a fixed percentage specified by the ECB. Patterned cells are reported solely by credit institutions subject to reserve requirements (RRs). See also special rules on the application of minimum reserves in Annex III.
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- c Data under this item may be subject to different statistical collection procedures, as decided by an NCB in accordance with the rules contained in Part 2 of Annex I.
- d Central counterparties.

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up to 1 year								
over 1 and up to 2 years								
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- a Cells marked with an * are used in the calculation of the reserve base. With respect to debt securities, credit institutions will either present proof of liabilities to be excluded from the reserve base or apply a standardised deduction of a fixed percentage specified by the ECB. Patterned cells are reported solely by credit institutions subject to reserve requirements (RRs). See also special rules on the application of minimum reserves in Annex III.
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- d Central counterparties.

over 2 years								
3x	Foreign currencies							
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4	Equity							
5	Investmentund shares/units	nt						
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6	Non- financial assets (including							

- a Cells marked with an * are used in the calculation of the reserve base. With respect to debt securities, credit institutions will either present proof of liabilities to be excluded from the reserve base or apply a standardised deduction of a fixed percentage specified by the ECB. Patterned cells are reported solely by credit institutions subject to reserve requirements (RRs). See also special rules on the application of minimum reserves in Annex III.
- **b** The reporting of this item is voluntary until further notice.
- c Data under this item may be subject to different statistical collection procedures, as decided by an NCB in accordance with the rules contained in Part 2 of Annex I.
- d Central counterparties.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) No 1071/2013 of the European Central Bank, ANNEX I. (See end of Document for details)

	fixed assets)
7	Remaining assets

- a Cells marked with an * are used in the calculation of the reserve base. With respect to debt securities, credit institutions will either present proof of liabilities to be excluded from the reserve base or apply a standardised deduction of a fixed percentage specified by the ECB. Patterned cells are reported solely by credit institutions subject to reserve requirements (RRs). See also special rules on the application of minimum reserves in Annex III.
- **b** The reporting of this item is voluntary until further notice.
- c Data under this item may be subject to different statistical collection procedures, as decided by an NCB in accordance with the rules contained in Part 2 of Annex I.
- d Central counterparties.
- (5) Sole proprietorships/partnerships without legal status.]

PART 3

Balance sheet (quarterly stocks)

To further analyse monetary developments and to serve other statistical purposes, the ECB requires the following in respect of key items:

1. Subsector, maturity and real estate collateral breakdown of credit to euro area non-MFIs (see Table 2).

This is required to enable the monitoring of the complete subsector and maturity structure of MFIs' overall credit financing (loans and securities) vis-à-vis the money-holding sector. For non-financial corporations and households, further 'of which' positions are required identifying the loans secured with real estate collateral.

For loans denominated in euro with original maturity over one and over two years vis-à-vis non-financial corporations and households, further 'of which' positions are required for certain remaining maturities and interest rate reset periods (see Table 2). An interest rate reset is understood as a change in the interest rate of a loan which is provided for in the current loan contract. Loans subject to interest rate reset include, inter alia, loans with interest rates which are periodically revised in accordance with the evolution of an index, e.g. Euribor, loans with interest rates which are revised on a continuous basis, i.e. floating rates, and loans with interest rates which are revisable at the MFI's discretion.

- 2. Subsector breakdown of MFI deposit liabilities to the general government (other than central government) of the euro area Member States (see Table 2).
 - This is required as complementary information to the monthly reporting.
- 3. Sector breakdown of positions with counterparties outside the euro area (see Table 2).
 - The sector classification in accordance with the System of National Accounts (hereinafter the 'SNA 2008') applies where the ESA 2010 is not in force.
- 4. Identification of on-balance sheet positions for derivatives and accrued interest on loans and deposits within the remaining assets and remaining liabilities (see Table 2).

This breakdown is required for enhancing consistency among statistics.

5. Country breakdown, including positions vis-à-vis the European Investment Bank and the European Stability Mechanism (see Table 3).

This breakdown is required to analyse further monetary developments and also for the purposes of the transitional requirements and for data quality checks.

6. Sector breakdown for intra-euro area cross border deposits from and loans to non-MFIs (see Table 3).

This breakdown is required to assess the positions of the MFI sectors in individual Member States vis-à-vis the remaining euro area Member States.

7. Currency breakdown (see Table 4).

This breakdown is required to permit the calculation of transactions for monetary aggregates and counterparts adjusted for exchange rate changes where these aggregates include all currencies combined.

f^{XI}TABLE 2

ALDANGEtic	B.Euro area other than domestic	C.Rest D.Total
HEET		of
EMS		the
A GOV.		world
MNbn-MFIs	MNbn-MFIs	Total
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ABILITIES		
in		
circulation		
	Monthly data requirements, see Table 1.	

9.	M Deposits	M		M
9.1.	M NVNVIVI M Overnight	M	MMMMM M	
9.2.	M With agreed maturity	M	MNINNIN M	
9.3.	M MANNINI M Redeemable at notice	M	MNININI M	
9.4.	M Repos NVIVIVIVI M	M	MVIVIVIVI M	
10.	MMFs shares/ units			
11.	Debt securities issued			
12.	Capital and reserves			
13.	Remaining liabilities			
of which: financia derivati				
of which: accrued interest on deposits				
ASSET	'S			
1.	Cash			
2. M	I Loans M	M	M	M
up to	MINIMI M		MVIVIVI M	
M		Monthly da	ata requirements, see Table 1.	

1		
year		Nagana Na
over	MYMMM M	MINIVIVI M
and		
up		
up to 5		
years		
	MMMM M	MINIMI M
over 5		
years		
2e Euro		
Loans with original maturity over		
with		
maturity		
over		
1		
year		
of which:		
which:		
Loans with		
remaining		
maturity		
of		
remaining maturity of less than		
or		
or equal		
to		
year		
of		
which: Loans		
with		
remaining		
maturity		
over 1		
year		
and		
with		
interest		
rate		

reset in the next 12 months	
Loans with original maturity over 2 years	
of which: Loans with remaining maturity of less than or equal to 2 years	
of which: Loans with remaining maturity over 2 years and with interest rate reset in the next 24 months	
M	Monthly data requirements, see Table 1.

3. M	Debt securities held	M	M
up to 1 year			
over 1 year			
4.	Equity M	M	M
5.	Investment fund shares/ units		
MMFs shares/ units			
Non- MMF investme fund shares/ units	ent		
6.	Non- financial assets (including fixed assets)		
7.	Remaining assets		
of which: financia derivativ	res		
of which: accrued interest on loans			
M		Monthly data requirements, see Table 1.	

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TABLE 3

Quarterly stocks (Country breakdown)

BALANO		EU	Rest of			
SHEET I'	TEMS	Other euro area Member State	Non-euro area Member State	Selected EU institutions ^a	the world (excluding EU)	
LIABILI	TIES					
i	Currenc in circulati					
9. 1	Deposits					
from MFI	S					
from non-	MFIs					
general governme	nt					
other finar intermedia + financia auxiliaries captive fir institution money len	aries l s + nancial s and					
insurance corporatio	ons					
pension fu	ınds					
non-MMF investmen						
non-financ corporatio						
household + non-pro- institution serving household	fit s					
S	Debt securitie ssued	es				

a Data should be separately identified for the European Investment Bank and the European Stability Mechanism with reference to the applicable sector classification.

11.	MMF shares/ units				
12.	Capital and reserves				
13.	Remaini liabilitie	ing s			
ASSET	S				
1.	Cash				
2.	Loans				
to MFIs	1				
to non-l	MFIs				
general governm	nent				
other fin interme + finance auxiliar captive institution	diaries cial ies + financial ons and				
insuranc					
pension	funds				
non-MN investm	AF ent funds				
non-fina					
househo + non-p instituti serving househo	rofit ons				
3.	Debt securitie held	es			
issued b	y MFIs				
			· · · · · · · · · · · · · · · · · · ·	1.1 7 0.137	\

a Data should be separately identified for the European Investment Bank and the European Stability Mechanism with reference to the applicable sector classification.

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up to 1 year			
over 1 year and up to 2 years			
over 2 years			
issued by non- MFIs			
4. Equity			
5. Investm fund shares/ units	ent		
MMF shares/units			
Non-MMF investment fund shares/units			
6. Non- financia assets (includii fixed assets)			
7. Remaini	ing		

TABLE 4

Quarterly stocks (Currency breakdown)

BALA! SHEET	N ØH currenc	Euro cies	EU cur than eu	rencies o	other		Currencies other than EU Member State currencies combined				
ITEMS	combin	ned	Total	Other EU Memb State curren	er	P Total	USD	JPY	CHF	Remaining currencies combined	
LIABII	LITIES										
9.	Depos	its									
M]	Monthly data re	quirements,	see Table 1	•		
Q						Quarterly data re	equirements	s, see Table	2.		

a Data should be separately identified for the European Investment Bank and the European Stability Mechanism with reference to the applicable sector classification.

	1						
A.	Domes	tic					
from MFIs	M	M					
from non- MFIs	M						
В.	Euro area other than domes	tic					
from MFIs	M	M					
from non- MFIs	M						
C.	Rest of the world						
up to 1 year	M						
over 1 year	M						
from banks	Q						
from non- banks	Q						
10.	M Debt securit issued	M ties					
ASSET	S						
2.	Loans						
Α.	Domes	tic					
M			Mont	thly data rec	quirements,	see Table 1.	

			1					1	
to MFIs	M								
to non- MFIs	M	M							
В.	Euro area other than domes	tic							
to MFIs	M								
to non- MFIs	M	M							
C.	Rest of the world								
up to 1 year	M								
over 1 year	M								
to banks	Q								
to non- banks	Q								
3.	Debt securit held	ties							
Α.	Domes	tic							
issued by MFIs	M	M							
issued by non- MFIs	M	M							
В.	Euro area								
M				Mon	thly data rec	quirements,	see Table 1.		
Q				Quar	terly data re	equirements	, see Table 2		

	other than domes	tic									
issued by MFIs	M	M									
Issued by non- MFIs	M	M									
C.	Rest of the world										
issued by banks	Q										
issued by non- banks	Q										1
M					1	Montl	nly data rec	quirements,	see Table 1.		
Q			Q					Quarterly data requirements, see Table 2.			

PART 4

Reporting of revaluation adjustments for the compilation of transactions

To compile transactions in respect of the euro area monetary aggregates and counterparts, the ECB requires revaluation adjustments in respect of the write-offs/write-downs of loans and price revaluation of securities:

1. Write-offs/write-downs of loans

The adjustment in respect of the write-offs/write-downs of loans is reported to allow the ECB to compile financial transactions from the stocks reported in two consecutive reporting periods. The adjustment reflects any changes in the stock of loans reported in accordance with Parts 2 and 3 caused by the application of write-downs, including the writing down of the full outstanding amount of a loan (write-off). The adjustment should also reflect the changes in provisions on loans if an NCB decides that balance sheet stocks are recorded net of provisions. Write-offs/write-downs of loans recognised at the time the loan is sold or transferred to a third party are also included, where identifiable.

The minimum requirements for write-offs/write-downs of loans are set out in Table 1A.

2. Price revaluation of securities

The adjustment in respect of the price revaluation of securities refers to fluctuations in the valuation of securities that arise because of a change in the price at which securities are recorded

or traded. The adjustment includes the changes that occur over time in the value of end-period balance sheet stocks because of changes in the reference value at which securities are recorded, i.e. potential gains/losses. It may also contain valuation changes that arise from transactions in securities i.e. realised gains/losses.

The minimum requirements for price revaluation of securities are set out in Table 1A.

No minimum reporting requirement is established for the liability side of the balance sheet. However, if valuation practices applied by reporting agents to debt securities issued result in changes to their end-period stocks, NCBs are permitted to collect data relating to such changes. Such data are reported as 'other revaluation' adjustments.

f^{XI}TABLE 1A

ALANG IEET EMS	Estic		B.Euro area	B.Euro area other than domestic						
ToMFIS	No	on-MFIs	ToMIFIS	ToMIFIS Non-MFIS						
of o	-	en@aher resident heseatærst		of Gen Øth er resident vigovese atærst	Bank					
	depadsi¢8			kri¢&it3)						
	ak ingsti			gstitutions						
	1621) ombji	icont s		ombjinen s						
	except		excep							
	he RRs		the l							
1 1 1 1	enti la CB	3	centr	aCB						
	ankand		bank	7						
(S.12X)CE			X CBs						
	Credis	doldininsent near Al Sa tions funds (S S fi 24) cial auxiliaries + captive financial institutions and money lenders	Apparations Cr phofit ins institutions serving households (S.14+S.15)	Catholidather Instrict Caccord All Hancia of pedis goldinin status (Sflaa) cial auxiliaries + captive financial institutions and money lenders	(Splight institutions serving households (S.14+S.15)					
(a)	(b)(c)	(S.125+S.126 (d)(e) of of whidtich: CCP/Cs		(S.125+S.12 g(h)(i)(j) of of whidtich: CCNCs	(k) (l)					
BILIT	IES									
					1 1 1 1 1					

		_
9	Deposits	
up to		
1		
year		-
over 1 year		
of		-
which: intra-		
group positions		
		-
of which: Transfera		
Transfera deposits	lle	
of which:		
up to 2		
years		
of which:		
syndicate loans		
loans		-
9e	Euro	
9.1e	Descript Description	
of		
which: Transfera	lle	
deposits		
9.2e	Vith	
	greed naturity	
up		
to 1		
year		_
over 1		
and		

up to							
2							
years							
over 2							
years							
9.3e	Redeema at	ble					
	notice						
up							
to 3							
months							
over							
3 months							
of							
which:							
over							
over 2 years ⁰							
							+
9.4e	Repos						
9x	Foreign						
	currencie	s					
9.1x	Overnigh	t					
9.2x	With						
	agreed maturity						
	maturity						
up to 1							
1							
year							
over 1							
and							
up							
up to 2							
years							
over 2							
years							
7 7 44 5				Ш			

9.3x	Redeemable at notice	
up		
up to 3		
months		
over 3 months		
of which:		
which: over		
over 2 years ⁰		
9.4x	Repos	
10*	MMFs *	* * MINIMUM
	MMFs shares/ units	MINIMOM
11	Debt securities issued	
11e	Euro	
up to 1		*
1 year		
over		*
1 and		
up to 2		
2		
years of		*
which:		
up to 2		
years		
and		
nominal capital guarante		
guarante	P ¢	

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below 100%			
over 2 years			*
11x	Foreign currencies		
up to 1 year			*
over 1 and up to 2 years			*
of which: up to 2 years and nominal capital guarante below 100%	ee e		*
over 2 years			*
12	Capital and reserves		
13	Remaining liabilities		
A.Do	omestic	B.Euro area other than domestic	C.ReFotal

Series marked with the word 'MINIMUM' are reported by MFIs. NCBs may extend this requirement also to cover the series marked as blank cells (i.e. not containing the word 'MINIMUM').
 Blank cells and MINIMUM cells are reported by the NCB to the ECB.
 The blank cells with a star on the liability side are assumed to be zero unless there is evidence to the contrary.

b NCBs may request MFIs to report this item on a quarterly basis instead of monthly.

c Sole proprietorships/partnerships without legal status.]

SHE bilo Governmenter Indeximinates whide the sectors of of Governmenter Indeximinates whide the sectors whide the sector of the	MFIs Non-MFIs	MFIs Non-MFIs										
Cebt(hild) in interment (Side 2004) of a tind (Side 2004) of a tin												
Banking investment (Sit 24) profittions (Sit 24) profit in the except (S. find) pratients (S. find) pr	madenuseholds whidhological week	whidiologadocher Indukateusehold										
(Sinstitutions except (Sinath) cial the auxiliaries central + (S.14+S.15) bank captive (S.122) financial institutions and money lenders (Sinstitutions (S.14+S.15) (S.14+S.15) (S.14+S.15) (S.122) financial institutions and money lenders (S.14+S.15) (S.164) ncial except (S.164) ncial the auxiliaries central + (S.14+S.15) bank captive (S.122) financial institutions and money lenders	didationia Celebral 3 Ni Ha	Celeticids and Indian ciab food at incial										
except (S.fi24)ncial the auxiliaries central + (S.122) financial institutions and money lenders												
the central + (S.14+S.15) the central + (S.14+S.15) bank captive (S.122) financial institutions and money lenders lend	(10		Š									
central + (S.14+S.15) central + (S.14+S.15) bank captive (S.122) financial institutions and money lenders (S.14+S.15) central + (S.14+S.15) captive (S.122) financial institutions and money lenders lenders												
bank captive (S.122) financial institutions and money lenders	110 415 011 0144											
(S.122) financial institutions and money lenders (S.122) financial institutions and money lenders	(5.11.5.15)	- \ \	/									
institutions and and money lenders institutions												
and money lenders lenders												
money money lenders lender												
lenders lenders												
	lend	lers										
(S.125+\$.126+S.127) (S.125+\$.126+S.127)	6+S.127) (S.12	25+\$.126+\$.127)										
of of Totalled adding of of Totalled adding	To Called Oddineg of	f of To Called Odi	reg									
		hidlich: forfollend	ding									
CGP/Cs consussiftion CGP/Cs consussiftion												
purchasieh: purchasieh:		_	, T									
$ \hspace{.06cm} \hspace{.08cm} $	$ \hspace{.1cm} $		pc									
ASSETS												
1 Cash												
1e of which:												
euro												
2 MINIMUM RAIDIMARA INATIVIRA INATIV	DATAN YARKA IRKA IRKA IRKA IRKA IRKA IRKA IRKA	INCA INCA INCA INCA INCA INCA INCA INCA										
up												
to												
year												
over												
year												
and												
up												
to												
5												
years												

The blank cells with a star on the liability side are assumed to be zero unless there is evidence to the contrary.

- **b** NCBs may request MFIs to report this item on a quarterly basis instead of monthly.
- c Sole proprietorships/partnerships without legal status.]

Series marked with the word 'MINIMUM' are reported by MFIs. NCBs may extend this requirement also to cover the series marked as blank cells (i.e. not containing the word 'MINIMUM').
 Blank cells and MINIMUM cells are reported by the NCB to the ECB.

over 5 years																														
of which: intra- group positions																														
of MININ which: syndicate loans		MIIN	MV	MI	M			M	IIN	IIN	ИÜ	М	M	IIN	ΙIN	ΔIV	TIXXX	IIN	AIV.	MJ.	M			M	IN	IIN	ИÜ	M		
of which: reverse repos																														
2e	of whice euro	- 1																												
of which: revolving loans and overdraft																														
of which: convenie credit card credit	nce																													
of which: extended credit card credit																														_
3	Deb secu held	rit	ies		M	IN	IN	1 U	M												M	IIN	IIN	1 U	M				M	INIMU

Series marked with the word 'MINIMUM' are reported by MFIs. NCBs may extend this requirement also to cover the series marked as blank cells (i.e. not containing the word 'MINIMUM').

Blank cells and MINIMUM cells are reported by the NCB to the ECB.

The blank cells with a star on the liability side are assumed to be zero unless there is evidence to the contrary.

b NCBs may request MFIs to report this item on a quarterly basis instead of monthly.

c Sole proprietorships/partnerships without legal status.]

of MINIM INIUM M	MINIMINIMINIMIM	MINIMUM
which:		
over 2 years ^b		
years"		
3e Euro		
up		
to 1		
year		
over 1		
and		
up to 2		
2		
years		
over 2		
years		
3x Foreign currencies		
up		
to 1		
year		
over 1		
and		
up to		
2		
years		
over 2		
years		
4 MINIMUMINIMUM Equity	MINIMUMINIMUM	MINIMUM

Series marked with the word 'MINIMUM' are reported by MFIs. NCBs may extend this requirement also to cover the series marked as blank cells (i.e. not containing the word 'MINIMUM').
Blank cells and MINIMUM cells are reported by the NCB to the ECB.
The blank cells with a star on the liability side are assumed to be zero unless there is evidence to the contrary.

- **b** NCBs may request MFIs to report this item on a quarterly basis instead of monthly.
- c Sole proprietorships/partnerships without legal status.]

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5	Investment fund shares/ units		
MIMIFNIN shares/units	MUM	MINIMUM	MINIMUM
Non- MMF investme fund shares/ units	nt MINIMUM	MINIMUM	MINIMUM
6	Non- financial assets (including fixed assets)		
7	Remaining assets		

- Series marked with the word 'MINIMUM' are reported by MFIs. NCBs may extend this requirement also to cover the series marked as blank cells (i.e. not containing the word 'MINIMUM').
 Blank cells and MINIMUM cells are reported by the NCB to the ECB.
 The blank cells with a star on the liability side are assumed to be zero unless there is evidence to the contrary.
- **b** NCBs may request MFIs to report this item on a quarterly basis instead of monthly.
- c Sole proprietorships/partnerships without legal status.]

PART 5

Statistical reporting requirements for loan securitisations and other loan transfers

1. General requirements

Data are reported in accordance with Article 8(2), qualified by those of Article 8(4) when applicable. All data items are broken down according to the residency and subsector of the loan obligor as indicated in the column headings of Table 5. Loans disposed of during a warehousing phase in a securitisation are treated as if they were already securitised.

- 2. Requirements for reporting net flows of loans securitised or otherwise transferred
- 2.1 For the purposes of Article 6(a), MFIs calculate the items in Parts 1 and 2 of Table 5 as net flows of loans securitised or otherwise disposed of during the relevant period minus loans acquired during the relevant period. Loans transferred to or acquired from another domestic MFI, and loans whose transfer occurs as a result of a division of the reporting agent, or of a merger or take-over involving the reporting agent and another domestic MFI, are not included in this calculation. Loans transferred to or acquired from non-domestic MFIs are included in the calculation.

- 2.2 [XIThe items referred to in Section 2.1 are allocated to Parts 1 and 2 of Table 5 as follows:]
- (a) disposals and acquisitions with an impact on the loan stocks reported in accordance with Parts 2 and 3 of Annex I, i.e., disposals resulting in derecognition and acquisitions resulting in recognition or re-recognition, are allocated to Part 1; and
- (b) disposals and acquisitions without an impact on the loan stocks reported in accordance with Parts 2 and 3 of Annex I, i.e., disposals not resulting in derecognition and acquisitions not resulting in recognition or re-recognition, are allocated to Part 2.
- 2.3 The items in Part 1 of Table 5 are, on a monthly basis, further broken down according to the counterparty in the loan transfer, distinguishing between FVCs, of which FVCs resident in the euro area, and other counterparties. Further breakdowns by original maturity and purpose of the loan are required on a quarterly basis for some items as indicated in Table 5(b).
- 3. Requirements for reporting of securitised and derecognised loans which are serviced
- 3.1 MFIs provide data in accordance with Part 3 of Table 5 on loans securitised and derecognised for which the MFI acts as servicer as follows:
- (a) end-of-period amounts outstanding; and
- (b) financial transactions excluding loan disposals and acquisitions during the relevant period, i.e. the change in the amounts outstanding which is attributable to loan principal repayments by borrowers.
- 3.2 As regards Section 3.1(b), NCBs may instead require MFIs to provide net flows of loan disposals and acquisitions for which the MFI acts as servicer so that the NCB can derive the financial transactions referred to in Section 3.1(b).
- 3.3 NCBs may provide a derogation to reporting agents from the requirements of Section 3.1(b) where the net flows collected in Part 1.1 of Table 5 meet the purpose of Section 3.2, i.e. where it is the national practice that securitised and derecognised loans are serviced by MFIs. NCBs will ensure that those net flows are consistent with the purposes of calculating the financial transactions excluding loan disposals and acquisitions under Section 3.1(b). NCBs may request additional information from MFIs in order to make the necessary adjustments.
- 3.4 NCBs may extend the statistical reporting requirements of this Section to all derecognised loans serviced by MFIs, that have been securitised or otherwise transferred. Where this is the case, the NCB will inform MFIs of the statistical reporting requirements pursuant to Part 3 of Table 5.
- 4. Requirements for reporting the outstanding amounts of loans serviced in a securitisation
- 4.1 MFIs provide quarterly data on all loans serviced in a securitisation in accordance with Part 4 of Table 5 irrespective of whether the serviced loans or their respective servicing rights are recognised on the reporting agent's balance sheet.
- 4.2 With respect to loans serviced for FVCs resident in other euro area Member States, MFIs provide further breakdowns, by aggregating the serviced loans separately for each Member State in which an FVC is resident.

with

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- 4.3 NCBs may collect the data referred to in Article 6(b), or part thereof, on an FVC-by-FVC basis from resident MFIs acting as servicers of securitised loans. If an NCB considers that the data referred to in Section 4.4 and the breakdowns referred to in Section 4.2 may be collected on an FVC-by-FVC basis, it shall inform the MFIs whether, and the extent to which, the reporting referred to in Sections 4.1 and 4.2 is required.
- 5. Statistical reporting requirements for MFIs applying the IAS 39, the IFRS 9 or similar national accounting rules
- 5.1 MFIs applying the IAS 39, the IFRS 9 or similar rules report the end-of-month amounts outstanding of loans disposed of by means of a securitisation that have not been subject to derecognition in accordance with Part 5 of Table 5.
- [X15.2. MFIs to which the derogation in Article 9(4) applies report the end-of-quarter amounts outstanding of the loans disposed of by means of a securitisation that have been subject to derecognition but are still recognised on the financial statements in accordance with Part 5 of Table 5.]

f^{XI}Table 5a

Securitisations and other loan transfers: monthly data BALAND6 Trestic B.Euro area other than domestic C.Rest of SHEMFINon-MFIs MFNon-MFIs ITEMS GeneralOther resident sectors the **GeneralOther resident sectors** world government government (S.13)(S.13)TotaOthaiotaNonOthansuPansiomHouseholdsaOthaiotaNonOthansuPansiomHouseholds general MMffnanoiaforationstcial general MMffnanoiaforationstcial government interfered and the proportions governmentiate (Sit 28) 120 monations (S.1312+61.1343+S.1314)(S.11)profit (S.1312+1811843+S.1314)(S.11)profit (S.12in)ancial (S.12in)ancial institutions institutions auxiliaries auxiliaries serving serving + households + households captive (S.14+S.15)captive (S.14+S.15)financial financial institutions institutions and and money money lenders lenders (S.125+S.126+S.127) (S.125+S.126+S.127) 1. Net flows of loans securitised or otherwise transferred: transactions

IXI Table 5a

f ^{XI} Table	e 5a
Securit	tisations and other loan transfers: monthly data
	impact on reported loan stocks calculated as disposals minus acquisitions
1.1	Counterparty in the transfer is an FVC
1.1.1	of which: counterparty in the transfer is a euro area FVC
1.2	other counterparties in the transfer
1.2.1	of which: counterparty in the transfer is a non-domestic euro

excluding

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I^{XI}Table 5a Securitisations and other loan transfers: monthly data area MFI 2. Net flows of loans securitised or otherwise transferred: transactions without impact on reported loan stocks calculated as disposals minus acquisitions 2.1. All counterparties in the transfer 3. Loans securitised and derecognised for which the MFI acts as servicer⁰ 3.1 Outstanding amounts 3.2 Financial transactions

\int_{0}^{XI}	Table 5a		
Sec	curitisations and other loan transfers: m	onthly data	
	loan disposals and acquisitions		
4.	Outstanding amounts of loans serviced in a securitisation ⁰		
5.	Outstanding amounts of securitised loans not derecognised		
5.1	Total		
5.1	.1 of which: securitised through a euro area FVC		
Tal	ole 5b		
Sec	curitisations and other loan transfers: qu	ıarterly data	
SI	AAADIGEstic INFISon-MFIS EMS	B.Euro area other than domestic MFNson-MFIs	C.Rest of the world
a	Data under this item may be subject to different statistical with the rules contained in Section 3 of Part 5 of Annex I	I collection procedures, as decided by an NCB in accordance I.	
b	This item required at quarterly frequency only, see Table	5(b) for the reporting scheme.	
c	Regarding the reporting obligation referred to in Section only at quarterly frequency.	5.2 of Part 5 of Annex I, only the row 'Total' is reported, and	
d	Sole proprietorships/partnerships without legal status.		
M		Monthly data requirements, see Table 5a.	_

Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) No 1071/2013 of the European Central Bank, ANNEX I. (See end of Document for details)

Table 5b

Securitisations and other loan transfers: quarterly data

	Gener Oth government (S.13)	-	esio	len	t se	ctor	rs				go	- 1	r Q rnn			esid	lent	t se	cto	rs			
	Totaltheot general govern (S.1311	Total the those the stream in the ouseho general Michan cial situation in the government of the case o										ot a ge	the ener	raM rnin 1 2 u	Mil win Sell	Fan to (6 \$31;	cja m(e 3+S	drifi Si ja S. 1(S	tian Ap 1M	nsia porfi (stit	tion tutio	ıs	ı
		a + c fi ii a n lo	uxi	ive icia tuti ey ers	ies I ons	ho (S	ous 5.14 reld r fo onku	eho +S. itQ rle ons	olds .15) ling ndi etig hasi P ^d	ng n Aicl	1:S	P /			au + ca fin in au m le	ixil ipti nan stit id one	ve icia uti ey ers	ies I ons	h (S C fo	S.14 rdd orfo onko	eho +S. et@ rle unsp urcl	15) thg ndi otio	ng n Aich:SI
1.	Net flows of loans securitis or otherwis transfer transact with impact on reported loan stocks calculate as disposal minus acquisiti	ed se red: ions			5.12		5-1	21)							(i)	.12	311	5.12		5.1	21)		
1.1	M M N Counterp	1 M part		M	M	M		ı			M	M		M	M	M	M	M	M	l.			M

- a Data under this item may be subject to different statistical collection procedures, as decided by an NCB in accordance with the rules contained in Section 3 of Part 5 of Annex I.
- **b** This item required at quarterly frequency only, see Table 5(b) for the reporting scheme.
- **c** Regarding the reporting obligation referred to in Section 5.2 of Part 5 of Annex I, only the row 'Total' is reported, and only at quarterly frequency.
- d Sole proprietorships/partnerships without legal status.

Table 5b

Securitisations and other loan transfers: quarterly data the transfer is an **FV**C Loan purpose up to 1 year over and up to 5 years over 5 years M M $\mathbf{M} | \mathbf{M} | \mathbf{M} | \mathbf{M} | \mathbf{M} | \mathbf{M}$ $\mathbf{M} | \mathbf{M} | \mathbf{M} | \mathbf{M} | \mathbf{M} | \mathbf{M}$ $\mathbf{M} \mid \mathbf{M}$ M 1.1.1 which: counterparty in the transfer is euro area FVC up to 1 year

- a Data under this item may be subject to different statistical collection procedures, as decided by an NCB in accordance with the rules contained in Section 3 of Part 5 of Annex I.
- **b** This item required at quarterly frequency only, see Table 5(b) for the reporting scheme.
- c Regarding the reporting obligation referred to in Section 5.2 of Part 5 of Annex I, only the row 'Total' is reported, and only at quarterly frequency.
- d Sole proprietorships/partnerships without legal status.

M	Monthly data requirements, see Table 5a.
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Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) No 1071/2013 of the European Central Bank, ANNEX I. (See end of Document for details)

Table 5b Securitisations and other loan transfers: quarterly data over 1 and up to 5 years over 5 years M M Other $M \mid M \mid M \mid M \mid M \mid M$ $\mathbf{M} | \mathbf{M} | \mathbf{M} | \mathbf{M} | \mathbf{M} | \mathbf{M}$ M $\mathbf{M} | \mathbf{M}$ 1.2 counterparties in the transfer Loan purpose M M $M \mid M \mid M \mid M \mid M \mid M$ $M \mid M \mid M \mid M \mid M \mid M$ $\mathbf{M} | \mathbf{M}$ M 1.2.1 which: counterparty in the transfer is nondomestic euro area MFI Loan purpose 2. Net flows of loans Data under this item may be subject to different statistical collection procedures, as decided by an NCB in accordance with the rules contained in Section 3 of Part 5 of Annex I. b This item required at quarterly frequency only, see Table 5(b) for the reporting scheme. Regarding the reporting obligation referred to in Section 5.2 of Part 5 of Annex I, only the row 'Total' is reported, and only at quarterly frequency.

Monthly data requirements, see Table 5a.

Sole proprietorships/partnerships without legal status.

M

T.1.1.51

Table	5b																					
Secu	ritis	ations	and	othe	r lo	an	trans	sfers	: qu	arte	erly	da	ta									
		securior or otherv transa withou impac on report loan stocks calcula as dispos minus acquis	vise erred ction it t ed ated als	ıs																		
2.1.	M	M All counter in the transfe			М	M	M	'			M	M		M	M	M	М	M	M			M
3.		Loans security and derecor which the MFI acts as service	tised gnis	ed																		
3.1	M	M Outsta amour		M M	M	M	M				M	M		M	M	M	M	M	M		J	M
Loan																						

- a Data under this item may be subject to different statistical collection procedures, as decided by an NCB in accordance with the rules contained in Section 3 of Part 5 of Annex I.
- **b** This item required at quarterly frequency only, see Table 5(b) for the reporting scheme.
- c Regarding the reporting obligation referred to in Section 5.2 of Part 5 of Annex I, only the row 'Total' is reported, and only at quarterly frequency.
- **d** Sole proprietorships/partnerships without legal status.

M	Monthly data requirements, see Table 5a.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) No 1071/2013 of the European Central Bank, ANNEXI. (See end of Document for details)

Tal	ble	5b																									
Sec	cur	itis	atio	ons	and	l ot	her	· lo	an t	trai	nsfe	ers:	qu	art	erly	da da	ıta										
up to 1 yea	ır																										
ove 1 and up to 5 yea	d																										
ove 5 yea																											
3.2			tra exc loa dis and	nsa lud n pos d	M cial ctio ling als	ons	M	M	M	M					M	M		M	M	M	M	M	M				M
Loa	- 1	se																									
up to 1 yea	ır																										
ove 1 and up to 5 yea	d																										
a					tem ı ntain									colle	ection	n pro	cedu	res, a	as de	cideo	l by	an N	СВ і	n acc	corda	ince	
b					ed at									(b) f	or th	е гер	ortin	ıg scl	heme	;.							
c					porti freq			ition	refer	red t	to in	Sect	ion 5	.2 of	Part	5 of	Ann	ex I,	only	the	row	'Tota	ıl' is	repo	rted,	and	
d	Sol	le pr	oprie	etorsl	nips/p	partn	ersh	ips w	itho	ut le	gal st	tatus	-														
M														Mo	nthly	data	rea	niren	nents	see	Tab	le 5a					

Table 5b

Securitisations and other loan transfers: quarterly data

Securit	ecuritisations and other loan transfers: quarterly data							
over 5 years								
4.	Outstanding amounts of loans serviced in a securitisation							
4.1	Loans serviced: All FVCs							
up to 1 year								
over 1 and up to 5 years								
over 5 years								
4.1.1	Loans serviced: of which FVCs euro							

- a Data under this item may be subject to different statistical collection procedures, as decided by an NCB in accordance with the rules contained in Section 3 of Part 5 of Annex I.
- **b** This item required at quarterly frequency only, see Table 5(b) for the reporting scheme.
- c Regarding the reporting obligation referred to in Section 5.2 of Part 5 of Annex I, only the row 'Total' is reported, and only at quarterly frequency.
- **d** Sole proprietorships/partnerships without legal status.

M	Monthly data requirements, see Table 5a.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) No 1071/2013 of the European Central Bank, ANNEX I. (See end of Document for details)

Table 5b

Securitisations and other loan transfers: quarterly data

	are FV												
up to 1 year													
over 1 and up to 5 years													
over 5 years]

- a Data under this item may be subject to different statistical collection procedures, as decided by an NCB in accordance with the rules contained in Section 3 of Part 5 of Annex I.
- **b** This item required at quarterly frequency only, see Table 5(b) for the reporting scheme.
- c Regarding the reporting obligation referred to in Section 5.2 of Part 5 of Annex I, only the row 'Total' is reported, and only at quarterly frequency.
- d Sole proprietorships/partnerships without legal status.

M Monthly data requirements, see Table 5a.

PART 6

Simplified reporting for small credit institutions

Credit institutions to which the derogations referred to in Article 9(1)(d) apply may be exempted from the following requirements:

- 1. The breakdown by currency referred to in Section 4 of Part 2.
- 2. The separate identification of:
 - (a) positions with central counterparties as referred to in Section 5.3 of Part 2;
 - (b) syndicated loans as indicated in Table 1 of Part 2;
 - (c) debt securities of up to two years' maturity and nominal capital guarantee below 100 %, as indicated in Table 1 of Part 2.
- 3. The sector breakdown referred to in Section 3 of Part 3.
- 4. The country breakdown referred to in Section 4 of Part 3.
- 5. The currency breakdown referred to in Section 5 of Part 3.

In addition, these credit institutions may fulfil the statistical reporting requirements referred to in Parts 2, 5 and 6 by reporting data only on a quarterly basis and in accordance with the timeliness requirement given for quarterly statistics in Article 7(3).

PART 7

Summary

Summary of breakdowns for the purposes of the aggregated balance sheet of the MFI sector⁽¹⁾

INSTRUMENT AND MATURITY CATED BALANCE SHEET ITEMS	GORIES
ASSETS	LIABILITIES
1. Cash	8. Currency in circulation
2. Loans up to 1 year ⁰ over 1 year and up to 5 years ⁰ over 5 years ⁰ of which: intra-group positions of which: syndicated loans	9. Deposits up to 1 year ⁰ over 1 year ⁰ of which: intra-group positions of which: transferable deposits of which: up to 2 years
of which: reverse repos of which: revolving loans and overdrafts (euro) of which: convenience credit card credit	of which: syndicated loans 9.1. Overnight deposits of which: transferable deposits
(euro) of which: extended credit card credit (euro) of which: real estate collateral ⁰	9.2. Deposits with agreed maturity up to 1 year over 1 year and up to 2 years over 2 years
Loans with original maturity over 1 year (euro) of which: loans with remaining maturity of less than 1 year of which: loans with remaining maturity over	9.3. Deposits redeemable at notice up to 3 months over 3 months of which: over 2 years ⁰
1 year and with interest rate reset in the next 12 months	9.4. Repos
Loans with original maturity over 2 years (euro)	10. MMF shares/units
of which: loans with remaining maturity of less than 2 years of which: loans with remaining maturity over 2 years and with interest rate reset in the next 24 months	11. Debt securities issued up to 1 year over 1 year and up to 2 years of which: up to 2 years and nominal capital guarantee below 100 % over 2 years
3. Debt securities held	12. Capital and reserves
up to 1 year ⁽⁾ over 1 year and up to 2 years ⁽⁾ over 2 years ⁽⁾	13. Remaining liabilities of which: financial derivatives
4. Equity	of which: accrued interest on deposits

- 5. Investment funds shares/units MMF shares/units Non-MMF investment fund shares/units
- 6. Non-financial assets (including fixed assets)
- 7. Remaining assets

of which: financial derivatives of which: accrued interest on loans

	of which: accrued interest on loans		
COU	NTERPARTIES AND PURPOSE CA	ΓEGORIES	
ASSE	TS	LIABILITIES	
A.	Domestic residents MFIs	A. Domestic residents MFIs	
	of which: Central Banks of which: Deposit-taking corporations except the central bank	of which: Central Banks of which: Deposit-taking corporations except the central bank	
	Non-MFIs	of which: credit	
	General government	institutions	
	central	Non-MFIs	
	government	General government	
	state government	central	
	local	government	
	government	other general	
	social security funds	government state	
	Other resident sectors ^e	governme	
	non-MMF	local	
	investment	governme	
	funds (S.124)	social	
	other financial	security	
	intermediaries,	funds	
	financial	Other resident sectors ^e	
	auxiliaries	non-MMF	
	and captive	investment	
	financial	funds (S.124)	
	institutions and	other financial	
	money lenders	intermediaries,	
	(S.125 + S.126 +	financial 	
	S.127) ^e	auxiliaries	
	of	and captive financial	
	which:	institutions and	
	central		
	counter	(S.125 + S.126 +	
	of which:	S.127) ^e	
	FVCs ^f	of	
	rves	which:	

insurance corporations (S.128) pension funds (S.129) ^c non-financial corporations (S.11) ^c households and non-profit institutions serving households (S.14 + S.15) ^c credit for consum lending for house purchas other lending ^f of which: sole proprietorships/ partnerships without legal status ^f	households $(S.14 + S.15)^{c}$
B. euro area other than domestic residents	Non-MFIs General government
MFIs	central
of which: Central Banks	government
of which: Deposit-taking	other general
corporations except the	government
central bank	state
Non-MFIs	government local
General government central	government
government	social
state government	security
local	funds
government	Other resident sectors ^e
social security	non-MMF
funds	investment
Other resident sectors ^e	funds (S.124)
non-MMF	other financial
investment	intermediaries, financial
funds (S.124)	auxiliaries
other financial	auxmaries and captive
intermediaries,	and captive financial
financial	iiiaiitiai

C.

Banks Non-banks

Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) No 1071/2013 of the European Central Bank, ANNEX I. (See end of Document for details)

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auxiliaries
                                                                      institutions and
                    and captive
                                                                      money lenders
                    financial
                                                                      (S.125 + S.126 +
                    institutions and
                                                                      S.127)<sup>e</sup>
                    money lenders
                                                                                of
                    (S.125 + S.126 +
                                                                                which:
                    S.127)e
                                                                                central
                              of
                                                                                counterparties<sup>f</sup>
                              which:
                              central
                                                                                which:
                              counterparties<sup>f</sup>
                                                                                FVCs<sup>f</sup>
                              of
                                                                      insurance
                              which:
                                                                      corporations
                              FVCs<sup>f</sup>
                                                                      (S.128)
                    insurance
                                                                      pension funds
                    corporations
                                                                      (S.129)<sup>e</sup>
                    (S.128)
                                                                      non-financial
                    pension funds
                                                                      corporations
                    (S.129)<sup>e</sup>
                                                                      (S.11)^{e}
                    non-financial
                                                                      households
                    corporations
                                                                      and non-profit
                    (S.11)<sup>e</sup>
                                                                      institutions
                    households
                                                                      serving
                    and non-profit
                                                                      households
                    institutions
                                                                      (S.14 + S.15)^{e}
                    serving
                                                  Residents of the rest of the world
                                       C.
                    households
                                                  Banks
                    (S.14 + S.15)^{e}
                                                  Non-banks
                              credit
                                                            General government
                              for
                                                            Other residents
                              consumption<sup>f</sup>
                              lending
                              for
                              house
                              purchasef
                              other
                              lending
                                        of
                                        which:
                                        sole
                                        proprietorships/
                                        partnerships
                                        without
                                        legal
                                        status
Residents of the rest of the world
         General government
         Other residents
```

Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) No 1071/2013 of the European Central Bank, ANNEX I. (See end of Document for details)

D.	Total	D.	Total
CURRENCIES			

- e euro
- **x foreign currencies** currencies other than the euro, i.e. other Member States currencies, USD, JPY, CHF, remaining currencies.^g
- a Monthly maturity breakdown relates only to loans to main resident sectors other than MFIs and general government of the euro area Member States. The corresponding maturity breakdowns for loans to general government other than central government of the euro area Member States is quarterly.
- **b** Monthly maturity breakdown relates only to holdings of securities issued by MFIs located in the euro area. As quarterly data, holdings of securities issued by non-MFIs in the euro area are split into 'up to one year' and 'over one year'.
- c Vis-à-vis the rest of the world only.
- d The reporting of the item 'deposits redeemable at notice over two years' is voluntary until further notice.
- e Monthly breakdown by subsector is required for loans and deposits.
- f For loans, a further breakdown by purpose is included for the subsector S.14 + S.15. In addition, for a limited number of instruments, further 'of which positions' are required for some subsectors: 'of which central counterparties' and 'of which financial vehicle corporations' for the subsector S.125; 'of which sole proprietorships/partnerships without legal status' for loans to the subsector S.14; 'of which real estate collateral' for loans to the subsectors S.11 and S.14 + S.15 (quarterly requirements only).
- g Quarterly breakdown by currency of each other Member State is required for selected items only.

(1) Monthly data breakdowns are indicated in bold, quarterly data breakdowns are indicated in normal type.

Changes to legislation:

There are currently no known outstanding effects for the Regulation (EU) No 1071/2013 of the European Central Bank, ANNEX I.