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ANNEX I

STATISTICAL REPORTING REQUIREMENTS

[^{XI}Table 1:

OUTSTANDING AMOUNTS AND TRANSACTIONS

A.Domestic		B.Euro area other than domestic							C.Rest of the World		D.Total						
Total	Non-MFIs - Total							Total	Non-MFIs - Total							Banks	Non-Banks
	Government		Other resident		Non-resident				Government		Other resident		Non-resident				
	(S.1)	(S.12)	(S.13)	(S.14)	(S.15)	(S.16)	(S.17)	(S.1)	(S.12)	(S.13)	(S.14)	(S.15)	(S.16)	(S.17)			
		MMF	MF	Other	Insurance	Non-financial	Households		MMF	MF	Other	Insurance	Non-financial	Households			
		investment funds	investment funds	financial corporations	and pension funds	and pension funds	and pension funds		investment funds	investment funds	financial corporations	and pension funds	and pension funds	and pension funds			
		(S.124)	(S.124)	(S.124)	(S.124)	(S.124)	(S.124)		(S.124)	(S.124)	(S.124)	(S.124)	(S.124)	(S.124)			
		auxiliary	auxiliary	auxiliary	auxiliary	auxiliary	auxiliary		auxiliary	auxiliary	auxiliary	auxiliary	auxiliary	auxiliary			
		+	+	+	+	+	+		+	+	+	+	+	+			
		captive financial institutions and money lenders	captive financial institutions and money lenders	captive financial institutions and money lenders	captive financial institutions and money lenders	captive financial institutions and money lenders	households		captive financial institutions and money lenders	captive financial institutions and money lenders	captive financial institutions and money lenders	captive financial institutions and money lenders	households	households			
		(S.125+S.126+S.127)	(S.125+S.126+S.127)	(S.125+S.126+S.127)	(S.125+S.126+S.127)	(S.125+S.126+S.127)	(S.14+S.15)		(S.125+S.126+S.127)	(S.125+S.126+S.127)	(S.125+S.126+S.127)	(S.125+S.126+S.127)	(S.14+S.15)	(S.14+S.15)			
		o/w FVCs	o/w FVCs	o/w FVCs	o/w FVCs	o/w FVCs	o/w FVCs		o/w FVCs	o/w FVCs	o/w FVCs	o/w FVCs	o/w FVCs	o/w FVCs			
ASSETS																	
1 Deposits and loan claims																	
up to 1 year																	
over 1 year																	
a Other financial intermediaries, except insurance corporations and pension funds																	
b Insurance corporations and pension funds																	
c Non-financial corporations																	
d In accordance with Article 4(2) of this Regulation, NCBs may choose to collect these items on a security-by-security basis.																	
e NCBs may grant a derogation on accrued interest on debt securities issued where the data can be derived or estimated from alternative sources.]																	

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Securitised loans																									
euro area MFI as originator																									
up to 1 year																									
over 1 year and up to 5 years																									
over 5 years																									
euro area General Government as originator																									
euro area OFI ^a , non- MMF investment funds and ICPF ^b as originator																									
euro area NFC ^c																									

a Other financial intermediaries, except insurance corporations and pension funds

b Insurance corporations and pension funds

c Non-financial corporations

d In accordance with Article 4(2) of this Regulation, NCBs may choose to collect these items on a security-by-security basis.

e NCBs may grant a derogation on accrued interest on debt securities issued where the data can be derived or estimated from alternative sources.]

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as originator																				
2non- euro area originator																				
3Debt securities ^d																				
up to 1 year																				
over 1 year and up to 2 years																				
over 2 years																				
4Other securitised assets																				
4aof which euro area General Government as originator																				
4bof which euro area NFC as originator																				
5Equity and																				
a	Other financial intermediaries, except insurance corporations and pension funds																			
b	Insurance corporations and pension funds																			
c	Non-financial corporations																			
d	In accordance with Article 4(2) of this Regulation, NCBs may choose to collect these items on a security-by-security basis.																			
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ANNEX II

DEFINITIONS

PART 1

Definitions of instrument categories

1. This table provides a detailed standard description of the instrument categories, which national central banks (NCBs) transpose into national categories in accordance with this Regulation. The table does not constitute a list of individual financial instruments and the descriptions are not exhaustive. The definitions refer to the European system of national and regional accounts in the European Union (hereinafter the 'ESA 2010'), laid down by Regulation (EU) No 549/2013.
2. For some of the instrument categories, maturity breakdowns are required. These refer to original maturity, i.e. maturity at issue, which is the fixed period of life of a financial instrument before which it cannot be redeemed, e.g. debt securities, or before which it can be redeemed only with some kind of penalty, e.g. some types of deposits.
3. Financial claims can be distinguished by whether they are negotiable or not. A claim is negotiable if its ownership is readily capable of being transferred from one unit to another by delivery or endorsement or of being offset in the case financial derivatives. While any financial instrument can be potentially traded, negotiable instruments are designed to be traded on an organised exchange or 'over-the-counter', although actual trading is not a necessary condition for negotiability.
4. All financial assets and liabilities must be reported on a gross basis, i.e. financial assets must not be reported net of financial liabilities.

TABLE A

Definitions of instrument categories of the assets and liabilities of FVCs

ASSET CATEGORIES

Category	Description of main features
1. Deposits and loan claims	<p>For the purposes of the reporting scheme, this item consists of funds lent by FVCs to borrowers which are either evidenced by non-negotiable documents or not evidenced by documents</p> <p>It includes the following items:</p> <ul style="list-style-type: none"> — deposits placed by the FVC, such as overnight deposits, deposits with agreed maturity, and deposits redeemable at notice — loans granted by the FVC — claims under reverse repos against cash collateral: counterpart of cash paid out in exchange for securities purchased by the FVC at a given price under a firm commitment to resell the same (or similar)

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ASSET CATEGORIES

	<p>securities at a fixed price on a specified future date</p> <p>— claims under securities borrowing against cash collateral: counterpart of cash paid in exchange for securities borrowed by the FVC</p> <p>For the purposes of this Regulation, this item also includes holdings of euro and foreign currency banknotes and coins in circulation that are commonly used to make payments</p>
2. Securitised loans	<p>For the purposes of the reporting scheme, this item consists of loans acquired by the FVC from the originator. Loans are financial assets created when creditors lend funds to debtors which are either evidenced by non-negotiable documents or not evidenced by documents</p> <p>This also includes:</p> <p>— financial leases granted to third parties: financial leases are contracts whereby the legal owner of a durable good (hereinafter the ‘lessor’) conveys the risks and benefits of ownership of the asset to a third party (hereinafter the ‘lessee’). For statistical purposes, financial leases are treated as loans from the lessor to the lessee enabling the lessee to purchase the durable good. Financial leases granted by an originator, acting as the lessor, are to be recorded under the asset item ‘securitised loans’. The leased asset is shown on the balance sheet of the lessee and not the lessor</p> <p>— bad debt loans that have not yet been repaid or written off: bad loans are considered to be loans in respect of which repayment is overdue or otherwise identified as being impaired</p> <p>— holdings of non-negotiable securities: holdings of debt securities which are not negotiable and cannot be traded on secondary markets</p> <p>— traded loans: loans that have <i>de facto</i> become negotiable are classified under the item ‘securitised loans’ provided that</p>

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ASSET CATEGORIES

	<p>there is no evidence of secondary market trading. Otherwise they are classified as ‘debt securities’</p> <p>— subordinated debt in the form of deposits or loans: subordinated debt instruments provide a subsidiary claim on the issuing institution that can only be exercised after all claims with a higher status have been satisfied, giving them some of the characteristics of equity. For statistical purposes, subordinated debt is classified as either ‘securitised loans’ or ‘debt securities’ according to the nature of the instrument. Where the FVC’s holdings of all forms of subordinated debt are currently identified as a single figure for statistical purposes, this figure is classified under the item ‘debt securities’, on the grounds that subordinated debt is predominantly constituted in the form of debt securities, rather than as loans</p> <p>— Securitised loans must be reported at nominal value, even if purchased from the originator at a different price. The counterpart to the difference between the nominal value and the purchase price must be included under ‘remaining liabilities’</p> <p>This item includes securitised loans, irrespective of whether the prevailing accounting practice requires the recognition of the loans on the FVC’s balance sheet</p>
<p>3. Debt securities</p>	<p>Holdings of debt securities, which are negotiable financial instruments serving as evidence of debt, are usually traded on secondary markets or can be offset on the market, and do not grant the holder any ownership rights over the issuing institution</p> <p>This item includes:</p> <p>— holdings of securities which give the holder the unconditional right to a fixed or contractually determined income in the form of coupon payments and/or a stated fixed sum at a specific date or dates, or</p>

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ASSET CATEGORIES

		<p>starting from a date defined at the time of issue</p> <p>— loans which have become negotiable on an organised market, i.e. traded loans, provided that there is evidence of secondary market trading, including the existence of market makers, and frequent quotation of the financial asset, such as provided by bid-offer spreads. Where this is not the case, they are classified as ‘securitised loans’</p> <p>— subordinated debt in the form of debt securities</p> <p>Securities lent out under securities lending operations or sold under a repurchase agreement remain on the original owner’s balance sheet (and are not recorded on the temporary acquirer’s balance sheet) where there is a firm commitment to reverse the operation and not simply an option to do so. Where the temporary acquirer sells the securities received, this sale must be recorded as an outright transaction in securities and entered in the temporary acquirer’s balance sheet as a negative position in the securities portfolio.</p> <p>This item includes holdings of debt securities that have been securitised, irrespective of whether the prevailing accounting practice requires the recognition of the securities on the FVC’s balance sheet</p>
4.	Other securitised assets	<p>This item includes securitised assets other than those included under categories 2 and 3, such as tax receivables and commercial credits, irrespective of whether the prevailing accounting practice requires the recognition of the assets on the FVC’s balance sheet</p>
5.	Equity and investment fund shares/units	<p>Financial assets that represent property rights in corporations or quasi-corporations. Such financial assets generally entitle the holders to a share in the profits of the corporations or quasi-corporations, and to a share in their net assets in the event of liquidation</p> <p>This item includes listed and unlisted shares, other equity, money market fund (MMF) shares/units and non-MMF IF shares/units</p> <p>Equity securities lent out under securities lending operations or sold under repurchase</p>

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ASSET CATEGORIES

		agreements are treated in accordance with the rules in category 3 ‘debt securities’
6.	Financial derivatives	<p>Financial derivatives are financial instruments linked to a specified financial instrument, indicator, or commodity, through which specific financial risks can be traded in financial markets in their own right</p> <p>This item includes:</p> <ul style="list-style-type: none"> — options — warrants — futures — forwards — swaps — credit derivatives <p>Financial derivatives are recorded at market value on the balance sheet on a gross basis. Individual derivative contracts with positive market values are recorded on the asset side of the balance sheet, and contracts with negative market values on the liability side of the balance sheet</p> <p>Gross future commitments arising from derivative contracts must not be entered as on-balance-sheet items</p> <p>This item does not include financial derivatives that are not subject to on-balance-sheet recording according to national rules</p>
7.	Non-financial assets (including fixed assets)	<p>Tangible and intangible assets, other than financial assets. Fixed assets are non-financial assets which are used repeatedly or continuously by the FVC for more than one year</p> <p>This item includes dwellings, other buildings and structures, machinery and equipment, valuables, and intellectual property products such as computer software and databases</p>
8.	Remaining assets	<p>This is the residual item on the asset side of the balance sheet, defined as ‘assets not included elsewhere’. This item may include:</p> <ul style="list-style-type: none"> — accrued interest receivable on deposits and loans — accrued interest on holdings of debt securities — amounts receivable which do not relate to the FVC’s main business

LIABILITY CATEGORIES

Category	Description of main features
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LIABILITY CATEGORIES

9.	Loans and deposits received	<p>Amounts owed to creditors by the FVC, other than those arising from the issue of negotiable securities. This item consists of:</p> <ul style="list-style-type: none"> — loans: loans granted to the FVC which are either evidenced by non-negotiable documents or not evidenced by documents — non-negotiable debt instruments issued by the FVC: non-negotiable debt instruments issued are generally to be classified as ‘deposit liabilities’. Non-negotiable instruments issued by the FVC that subsequently become negotiable and that can be traded on secondary markets are reclassified as ‘debt securities’ — repos and repo-type operations against cash collateral: counterpart of cash received in exchange for securities sold by the FVC at a given price under a firm commitment to repurchase the same (or similar) securities at a fixed price on a specified future date. Amounts received by the FVC in exchange for securities transferred to a third party (‘temporary acquirer’) are to be classified here where there is a firm commitment to reverse the operation and not merely an option to do so. This implies that the FVC retains all risks and rewards of the underlying securities during the operation — cash collateral received in exchange for securities lending: amounts received in exchange for securities temporarily transferred to a third party in securities lending operations against cash collateral — cash received in operations involving the temporary transfer of gold against cash collateral
10.	Debt securities issued	<p>Securities issued by the FVC, other than equity, which are instruments usually negotiable and traded on secondary markets or which can be offset on the market and which do not grant the holder any ownership</p>

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LIABILITY CATEGORIES

		rights over the issuing institution. It includes, <i>inter alia</i> , securities issued in the form of: <ul style="list-style-type: none"> — asset-backed securities — credit-linked notes — insurance-linked securities
11.	Capital and reserves	For the purposes of the reporting scheme, this category comprises the amounts arising from the issue of equity capital by the FVC to shareholders or other proprietors, representing for the holder property rights in the FVC and generally an entitlement to a share in its profits and in its own funds in the event of liquidation. Funds arising from non-distributed benefits or funds set aside by the FVC in anticipation of likely future payments and obligations are also included. It includes: <ul style="list-style-type: none"> — equity capital — non-distributed benefits or funds — specific and general provisions against loans, securities and other types of assets — securitisation fund units
12.	Financial derivatives	See category 6
13.	Remaining liabilities	This is the residual item on the liabilities side of the balance sheet, defined as ‘liabilities not included elsewhere’ This item may include: <ul style="list-style-type: none"> — accrued interest payable on loans and deposits — accrued interest payable on debt securities issued — amounts payable not related to the FVC’s main business, i.e. amounts due to suppliers, tax, wages, social contributions, etc. — provisions representing liabilities against third parties, i.e. pensions, dividends, etc. — net positions arising from securities lending without cash collateral — net amounts payable in respect of future settlements of transactions in securities — counterparts to the valuation adjustment, i.e. nominal less purchase price of loans Accrued interest payable on debt securities issued is required as a separate ‘of which’ item, unless the relevant NCB grants a

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LIABILITY CATEGORIES

	derogation where the data can be derived or estimated from alternative sources
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PART 2
Definitions of sectors

The ESA 2010 provides the standard for sector classification. This table provides a detailed standard description of sectors which NCBs transpose into national categories in accordance with this Regulation. Counterparties located in the territory of the Member States whose currency is the euro are identified according to their sector in accordance with the lists maintained by the European Central Bank (ECB) for statistical purposes, and the guidance for the statistical classification of counterparties provided in the ECB's 'Monetary financial institutions and markets statistics sector manual: Guidance for the statistical classification of customers'. Credit institutions located outside Member States whose currency is the euro are referred to as 'banks' rather than as MFIs. Similarly, the term 'non-MFI' refers only to the euro area. For Member States whose currency is not the euro the term 'non-banks' is used.

TABLE B
Definitions of sectors

Sector	Definition
1. MFIs	MFIs as defined in Article 1 of Regulation (EU) No 1071/2013 (ECB/2013/33). This sector consists of NCBs, credit institutions as defined in Union law, MMFs, other financial institutions whose business is to receive deposits and/or close substitutes for deposits from entities other than MFIs and, for their own account, at least in economic terms, to grant loans and/or make investments in securities, and electronic money institutions that are principally engaged in financial intermediation in the form of issuing electronic money
2. General government	The general government sector (S.13) consists of institutional units which are non-market producers whose output is intended for individual and collective consumption, and which are financed by compulsory payments made by units belonging to other sectors, and institutional units principally engaged in the redistribution of national income and wealth (ESA 2010, paragraphs 2.111 to 2.113)
3. Non-MMF IFs	IFs as defined in Article 1 of Regulation (EU) No 1071/2013 (ECB/2013/33). This sub-sector consists of all collective investment undertakings, except MMFs,

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		that invest in financial and/or non-financial assets, to the extent that the objective is investing capital raised from the public
4.	Other financial intermediaries, except insurance corporations and pension funds + financial auxiliaries + captive financial institutions and money lenders	<p>The other financial intermediaries, except insurance corporations and pension funds sub-sector (S.125) consists of all financial corporations and quasi-corporations which are principally engaged in financial intermediation by incurring liabilities in forms other than currency, deposits (or close substitutes for deposits), IF shares/units, or in relation to insurance, pension and standardised guarantee schemes from institutional units. FVCs as defined in this Regulation are included in this sub-sector (ESA 2010, paragraphs 2.86 to 2.94)</p> <p>The financial auxiliaries subsector (S.126) consists of all financial corporations and quasi-corporations which are principally engaged in activities closely related to financial intermediation but which are not financial intermediaries themselves. This sub-sector also includes head offices whose subsidiaries are all or mostly financial corporations (ESA 2010, paragraphs 2.95 to 2.97)</p> <p>The captive financial institutions and money lenders sub-sector (S.127) consists of all financial corporations and quasi-corporations which are neither engaged in financial intermediation nor in providing financial auxiliary services, and where most of either their assets or their liabilities are not transacted on open markets. This sub-sector includes holding companies that hold controlling-levels of equity of a group of subsidiary corporations and whose principal activity is owning the group without providing any other service to the businesses in which the equity is held, that is, they do not administer or manage other units (ESA 2010, paragraphs 2.98 to 2.99)</p>
5.	Insurance corporations + pension funds	<p>The insurance corporations sub-sector (S.128) consists of all financial corporations and quasi-corporations which are principally engaged in financial intermediation as a consequence of the pooling of risks mainly in the form of direct insurance or reinsurance (ESA 2010, paragraphs 2.100 to 2.104)</p> <p>The pension funds sub-sector (S.129) consists of all financial corporations and quasi-corporations which are principally</p>

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		engaged in financial intermediation as the consequence of the pooling of social risks and needs of the insured persons (social insurance). Pension funds as social insurance schemes provide income in retirement, and often benefits for death and disability (ESA 2010, paragraphs 2.105 to 2.110)
6.	Non-financial corporations	The non-financial corporations sector (S.11) consists of institutional units which are independent legal entities and market producers, and whose principal activity is the production of goods and non-financial services. This sector also includes non-financial quasi-corporations (ESA 2010, paragraphs 2.45 to 2.50)
7.	Households and non-profit institutions serving households	<p>The households sector (S.14) consists of individuals or groups of individuals as consumers and as entrepreneurs producing market goods and non-financial and financial services (market producers) provided that the production of goods and services is not by separate entities treated as quasi-corporations. It also includes individuals or groups of individuals as producers of goods and non-financial services for exclusively own final use. The household sector includes sole proprietorships and partnerships without independent legal status, other than those treated as quasi-corporations, which are market producers (ESA 2010, paragraphs 2.118 to 2.128)</p> <p>The non-profit institutions serving households (NPISHs) sector (S.15) consists of non-profit institutions which are separate legal entities, which serve households and are private non-market producers. Their principal resources are voluntary contributions in cash or in kind from households in their capacity as consumers, from payments made by general government and from property income (ESA 2010, paragraphs 2.129 and 2.130)</p>

PART 3

Definition of financial transactions

Financial transactions, in accordance with the ESA 2010, are defined as the net acquisition of financial assets or the net incurrence of liabilities for each type of financial instrument, i.e. the sum of all financial transactions that occur during the relevant reporting period. A financial transaction between institutional units is a simultaneous creation or liquidation of a financial

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asset and the counterpart liability, or a change in ownership of a financial asset, or an assumption of a liability. Financial transactions are recorded at transaction values, that is, the values in national currency at which the financial assets and/or liabilities involved are created, liquidated, exchanged or assumed between institutional units, on the basis of commercial considerations. Write-offs/write-downs and valuation changes do not represent financial transactions.

PART 4

Definition of write-offs/write-downs

Write-offs/write-downs are defined as the impact of changes in the value of loans recorded on the balance sheet that are caused by the application of write-offs/write-downs of loans. Write-offs/write-downs recognised at the time a loan is sold or transferred to a third party are also included, where identifiable. Write-offs refer to events where the loan is considered to be a worthless asset and is removed from the balance sheet. Write-downs refer to events where it is deemed that the loan will not be fully recovered, and the value of the loan is reduced in the balance sheet.

ANNEX III

MINIMUM STANDARDS TO BE APPLIED BY THE ACTUAL REPORTING POPULATION

Reporting agents must fulfil the following minimum standards to meet the European Central Bank's (ECB's) statistical reporting requirements.

1. Minimum standards for transmission:
 - (a) reporting must be timely and within the deadlines set by the relevant NCB;
 - (b) statistical reports must take their form and format from the technical reporting requirements set by the relevant NCB;
 - (c) the contact person(s) within the reporting agent must be identified;
 - (d) the technical specifications for data transmission to the relevant NCB must be followed.
2. Minimum standards for accuracy:
 - (a) the statistical information must be correct: all linear constraints must be fulfilled (e.g. assets and liabilities must balance, subtotals must add up to totals);
 - (b) reporting agents must be able to provide information on the developments implied by the transmitted data;
 - (c) the statistical information must be complete and must not contain continuous and structural gaps; existing gaps should be acknowledged, explained to the relevant NCB and, where applicable, bridged as soon as possible;
 - (d) reporting agents must follow the dimensions, rounding policy and decimals set by the relevant NCB for the technical transmission of the data.
3. Minimum standards for compliance with concepts:

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- (a) the statistical information must comply with the definitions and classifications contained in this Regulation;
 - (b) in the event of deviations from these definitions and classifications, reporting agents must monitor and quantify the difference between the measure used and the measure compliant with this Regulation on a regular basis;
 - (c) reporting agents must be able to explain breaks in the data supplied compared with the previous periods' figures.
4. Minimum standards for revisions:

The revisions policy and procedures set by the ECB and the relevant NCB must be followed. Revisions deviating from regular revisions must be accompanied by explanatory notes.

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Changes and effects yet to be applied to :

- [Regulation revoked by S.I. 2021/1300 Sch. 1 para. 71](#)