

# Bridging tables between the accounting balance sheet items of the NCBs and the ECB and the items to be reported for statistical purposes

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## Introduction

The bridging tables provide guidance for national central banks (NCBs) and the European Central Bank (ECB) on how to derive from their own accounting balance sheets the statistical information on the balance sheet items (BSI) of monetary financial institutions that must be reported to comply with Article 3 of Guideline (EU) 2021/830 (ECB/2021/11).<sup>1</sup>

The reporting requirements in respect of NCB accounting balance sheets follow Guideline (EU) 2024/2941 (ECB/2024/31)<sup>2</sup> on the legal framework for accounting and financial reporting in the European System of Central Banks. These requirements concern outstanding amounts of weekly, monthly and annual financial reporting, although the bridging tables in this document only refer to annual reporting.

The matching between statistical and accounting concepts is provided for the monthly BSI requirements on outstanding amounts<sup>3</sup> and is divided into two sections. Section (1) “Standard bridging table (from accounting to statistics)” presents the bridging information sorted by reference to the accounting items. Section (2) “Reverse bridging table (from statistics to accounting)” presents the same bridging information sorted by reference to the statistical instruments.

The bridging tables provide corresponding items for every accounting item in the annual balance sheet of a central bank described in Annex IV of Guideline (EU) 2024/2941 (ECB/2024/31) with all potential statistical instruments that may be used for the statistical reporting. Where possible, corresponding items relating to the currency of the instrument are also provided. However, corresponding items in respect of other data dimensions (for example with “original maturity”, “counterpart

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<sup>1</sup> Guideline (EU) 2021/830 of the European Central Bank of 26 March 2021 on balance sheet item statistics and interest rate statistics of monetary financial institutions (ECB/2021/11), Official Journal L 208, 11 June 2021, p. 1.

<sup>2</sup> Guideline (EU) 2024/2941 of the European Central Bank of 14 November 2024 on the legal framework for accounting and financial reporting in the European System of Central Banks (ECB/2024/31) (recast), Official Journal L, 2024/2941, 11 December 2024.

<sup>3</sup> See Table 1 in Part 2 of Annex I to Regulation (EU) 2021/379 of the European Central Bank of 22 January 2021 on the balance sheet items of credit institutions and of the monetary financial institutions sector (recast) (ECB/2021/2), Official Journal L 73, 3 March 2021, p. 16.

area” or “balance sheet counterpart sector”) cannot be provided systematically as the necessary information cannot be derived from the accounting balance sheet. These items should instead be obtained from the local implementation of the accounting systems.

It should be noted that the accounting and statistical balance sheets of the NCBs and the ECB are based on different methodological frameworks and feature various differences. In particular, the mapping of asset and liability categories in the two types of balance sheet is not always direct due to the lack of a one-to-one correspondence between items. In many cases, a single item in the accounting balance sheet may be allocated to several items in the statistical balance sheet, depending on its composition. Data are also not directly comparable owing to the different recording practices used under the two frameworks. For instance, intra-Eurosystem asset and liability positions are recorded on a gross basis for statistical purposes, while some of these items are presented on a net basis in the accounting balance sheet. Similarly, valuation rules may differ, as the methodological framework for BSI statistics indicates a preference for using market prices to value securities holdings, whereas the accounting framework allows for use of the amortised cost treatment as well for these instruments. In addition, the statistical balance sheet uses a simplified naming convention, whereby loans and deposits on each side of the balance sheet are bundled together and identified as “loans” on the asset side, and as “deposits” on the liability side, e.g. deposits placed by NCBs are recorded as loans for BSI reporting.

The bridging presented in the following sections is established at the highest possible level of aggregation to increase readability. More specifically:

- In Section (1), each accounting item is matched with the corresponding statistical item(s) at the level where there is a link between all of its admissible sub-categories.
- Sub-items which would have the same bridging as the parent are not shown separately. For instance, accounting item *L2 Liabilities to euro area credit institutions related to monetary policy operations denominated in euro* is bridged directly with statistical item *9 Deposits (all currencies)*, meaning that this matching applies to all the sub-categories of item *L2*, i.e. *L2.1 Current accounts*, *L2.2 Deposit facility*, etc.
- Accounting components presented in brackets and italics refer to the categorisation of contents for each balance sheet item contained in Annex IV of Guideline (EU) 2024/2941 (ECB/2024/31). These components are not reported distinctly for accounting purposes, although the statistical reporting may follow other arrangements. Therefore, a matching is also provided for information at the level of these components, where relevant.
- The logic described above is then reflected in the reverse bridging table in Section (2).

# 1 Standard bridging table (from accounting to statistics)

## A ASSETS

### A1 Gold and gold receivables

X.A.1 Gold and gold receivables (only monetary gold)<sup>1</sup>

### A2 Claims on non-euro area residents denominated in foreign currency

A2.1 Receivables from the International Monetary Fund (IMF)

X.A.2 Receivables from the IMF – drawing rights, SDR, other<sup>1</sup>

A2.2 Balances with banks and security investments, external loans and other external assets

*[A2.2(a)] Balances with banks outside the euro area*

2 Loans (all currencies)

*[A2.2(b)] Security investments outside the euro area*

3x Debt securities held (all currencies) → In foreign currencies

4 Equity (all currencies)

5 Investment fund shares/units (all currencies)

*[A2.2(c)] External loans (deposits) outside the euro area*

2 Loans (all currencies)

*[A2.2(d)] Other external assets*

1 Cash

### A3 Claims on euro area residents denominated in foreign currency

*[A3(a)] Security investments inside the euro area*

3x Debt securities held (all currencies) → In foreign currencies

4 Equity (all currencies)

5 Investment fund shares/units (all currencies)

<i>[A3(b)]</i>	<i>Other claims on euro area residents</i>
2	Loans (all currencies)
<b>A4</b>	<b>Claims on non-euro area residents denominated in euro</b>
A4.1	Balances with banks, security investments and loans
<i>[A4.1(a)]</i>	<i>Balances with banks outside the euro area</i>
2	Loans (all currencies)
<i>[A4.1(b)]</i>	<i>Securities issued by entities outside the euro area</i>
3e	Debt securities held (all currencies) → In euro
4	Equity (all currencies)
5	Investment fund shares/units (all currencies)
<i>[A4.1(c)]</i>	<i>Loans to non euro area residents</i>
2	Loans (all currencies)
A4.2	Claims arising from the credit facility under the Exchange Rate Mechanism II (ERM II)
2	Loans (all currencies)
<b>A5</b>	<b>Lending to euro area credit institutions related to monetary policy operations denominated in euro</b>
2	Loans (all currencies)
<b>A6</b>	<b>Other claims on euro area credit institutions denominated in euro</b>
2	Loans (all currencies)
<b>A7</b>	<b>Securities of euro area residents denominated in euro</b>
3e	Debt securities held (all currencies) → In euro
4	Equity (all currencies)
5	Investment fund shares/units (all currencies)

## A8 General government debt denominated in euro

- 2 Loans (all currencies)
- 3e Debt securities held (all currencies) → In euro

## A9 Intra-Eurosystem claims

### A9.1 Participating interest in ECB

- 4 Equity (all currencies)

### A9.2 Claims equivalent to the transfer of foreign reserves

- 2 Loans (all currencies)

### A9.3 Claims related to TARGET<sup>2</sup>

- 2 Loans (all currencies)

### A9.4 Net claims related to the allocation of euro banknotes within the Eurosystem

- 7 Remaining assets

### A9.5 Other claims within the Eurosystem (net)<sup>2</sup>

#### *[A9.5(a)] Net position of correspondent accounts of NCBs*

- 2 Loans (all currencies)

#### *[A9.5(b)] Net balance due to the difference between monetary income to be pooled and redistributed*

- 7 Remaining assets

#### *[A9.5(c)] Other intra-Eurosystem balances (net) denominated in euro that may arise, including the interim distribution of ECB income*

- 2 Loans (all currencies)

- 7 Remaining assets

## A10 Items in the course of settlement

- 7 Remaining assets

## A11 Other assets

### A11.1 Coins of euro area<sup>3</sup>

	7	Remaining assets
	8	Currency in circulation
A11.2		Tangible and intangible fixed assets
	6	Non-financial assets (all currencies)
A11.3		Other financial assets
	2	Loans (all currencies)
	3	Debt securities held (all currencies)
	4	Equity (all currencies)
	5	Investment fund shares/units (all currencies)
A11.4		Off-balance-sheet instruments revaluation differences
	7	Remaining assets
A11.5		Accruals and prepaid expenses
	7	Remaining assets
A11.6		Sundry
<i>[A11.6(a)]</i>		<i>Advances, loans and other minor items; loans on a trust basis; coins denominated in national euro area currency units<sup>4</sup></i>
	2	Loans (all currencies)
	7	Remaining assets
	8	Currency in circulation
<i>[A11.6(b)]</i>		<i>Current expense (net accumulated loss), loss of the previous year prior to the approval of the Annual Accounts</i>
	12	Capital and reserves
<i>[A11.6(c)]</i>		<i>Revaluation suspense accounts</i>
	12	Capital and reserves
<i>[A11.6(d)]</i>		<i>Investments related to customer gold deposits</i>
	7	Remaining assets
<i>[A11.6(e)]</i>		<i>Net pension assets</i>
	7	Remaining assets

[A11.6(f)] *Outstanding claims and securities arising from the default of eligible counterparties or issuers in the context of Eurosystem monetary policy operations*

7 Remaining assets

[A11.6(g)] *Assets or claims (vis-à-vis third parties) appropriated and/or acquired in the context of the realisation of collateral submitted by Eurosystem counterparties in default*

7 Remaining assets

## **L Liabilities**

### **L1 Banknotes in circulation**

8 Currency in circulation

### **L2 Liabilities to euro area credit institutions related to monetary policy operations denominated in euro**

9 Deposits (all currencies)

### **L3 Other liabilities to euro area credit institutions denominated in euro**

9 Deposits (all currencies)

### **L4 Debt certificates issued**

11e Debt securities issued (all currencies) → In euros

### **L5 Liabilities to other euro area residents denominated in euro**

9 Deposits (all currencies)

### **L6 Liabilities to non-euro area residents denominated in euro**

9 Deposits (all currencies)

### **L7 Liabilities to euro area residents denominated in foreign currency**

9 Deposits (all currencies)

<b>L8</b>	<b>Liabilities to non-euro area residents denominated in foreign currency</b>
9	Deposits (all currencies)
<b>L9</b>	<b>Counterpart of special drawing rights allocated by the IMF</b>
X.L.1	Counterpart of SDRs <sup>1</sup>
<b>L10</b>	<b>Intra-Eurosystem liabilities</b>
<b>L10.1</b>	<b>Liabilities equivalent to the transfer of foreign reserves</b>
9	Deposits (all currencies)
<b>L10.2</b>	<b>Liabilities related to TARGET<sup>2</sup></b>
9	Deposits (all currencies)
<b>L10.3</b>	<b>Net liabilities related to allocation of euro banknotes within the Eurosystem</b>
13	Remaining liabilities
<b>L10.4</b>	<b>Other liabilities within the Eurosystem (net)<sup>2</sup></b>
<i>[L10.4(a)]</i>	<i>Net position of correspondent accounts of NCBs</i>
9	Deposits (all currencies)
<i>[L10.4(b)]</i>	<i>Net balance due to the difference between monetary income to be pooled and redistributed</i>
13	Remaining liabilities
<i>[L10.4(c)]</i>	<i>Other intra-Eurosystem balances (net) denominated in euro that may arise, including the interim distribution of ECB income</i>
9	Deposits (all currencies)
13	Remaining liabilities
<b>L11</b>	<b>Items in course of settlement</b>
13	Remaining liabilities
<b>L12</b>	<b>Other liabilities</b>
<b>L12.1</b>	<b>Off-balance-sheet instruments revaluation differences</b>



	13	Remaining liabilities
L12.2		Accruals and income collected in advance
	13	Remaining liabilities
L12.3		Sundry
[L12.3(a)]		<i>Taxation suspense accounts; foreign currency credit or guarantee cover accounts; repo transactions with financial institutions for the management of securities portfolios under A11.3; compulsory deposits other than reserve deposits; other minor items; liabilities on a trust basis; coins in circulation if an NCB is the legal issuer; banknotes in circulation denominated in national currency units that have ceased to be legal tender<sup>A</sup></i>
	8	Currency in circulation
	9	Deposits (all currencies)
	13	Remaining liabilities
[L12.3(b)]		<i>Current income (net accumulated profit), profit of the previous year prior to the approval of the Annual Accounts</i>
	12	Capital and reserves
[L12.3(c)]		<i>Customer gold deposits</i>
	9	Deposits (all currencies)
[L12.3(d)]		<i>Net pension liabilities</i>
	13	Remaining liabilities
<b>L13</b>		<b>Provisions</b>
L13.1		Risk provisions
	12	Capital and reserves
L13.2		Other provisions
[L13.2(a)]		<i>Provisions due to the impairment of monetary policy operations</i>
	12	Capital and reserves
[L13.2(b)]		<i>Provisions for pensions, for national euro area currency units that have ceased to be legal tender but are still in circulation after the relevant changeover year</i>
	13	Remaining liabilities

L14	Revaluation accounts
12	Capital and reserves
L15	Capital and reserves
12	Capital and reserves
L16	Accumulated losses carried forward
12	Capital and reserves
L17	Profit/(loss) for the year
12	Capital and reserves
2	Reverse bridging table (from statistics to accounting)

## A ASSETS

1	Cash
A2.2	Claims on non-euro area residents denominated in foreign currency → Balances with banks and security investments, external loans and other external assets, <b>also reported to BSI 2, 3x, 4 and 5</b>
	<i>[A2.2(d)] Other external assets</i>
2	Loans (all currencies)
A2.2	Claims on non-euro area residents denominated in foreign currency → Balances with banks and security investments, external loans and other external assets, <b>also reported to BSI 1, 3x, 4 and 5</b>
	<i>[A2.2(a)] Balances with banks outside the euro area</i>
	<i>[A2.2(c)] External loans (deposits) outside the euro area</i>
A3	Claims on euro area residents denominated in foreign currency, <b>also reported to BSI 3x, 4 and 5</b>

*[A3(b)] Other claims on euro area residents*

A4.1 Claims on non-euro area residents denominated in euro → Balances with banks, security investments and loans, **also reported to BSI 3e, 4 and 5**

*[A4.1(a)] Balances with banks outside the euro area*

*[A4.1(c)] Loans to non euro area residents*

A4.2 Claims on non-euro area residents denominated in euro → Claims arising from the credit facility under the Exchange Rate Mechanism II (ERM II)

A5 Lending to euro area credit institutions related to monetary policy operations denominated in euro

A6 Other claims on euro area credit institutions denominated in euro

A8 General government debt denominated in euro, **also reported to BSI 3e**

A9.2 Intra-Eurosystem claims → Claims equivalent to the transfer of foreign reserves

A9.3 Intra-Eurosystem claims → Claims related to TARGET

A9.5 Intra-Eurosystem claims → Other claims within the Eurosystem (net)<sup>2</sup>, **also reported to BSI 7**

*[A9.5(a)] Net position of correspondent accounts of NCBs*

*[A9.5(c)] Other intra-Eurosystem balances (net) denominated in euro that may arise, including the interim distribution of ECB income, **also reported to BSI 7***

A11.3 Other assets → Other financial assets, **also reported to BSI 3, 4 and 5**

A11.6 Other assets → Sundry, **also reported to BSI 7, 8 and 12**

*[A11.6(a)] Advances, loans and other minor items; loans on a trust basis; coins denominated in national euro area currency units<sup>4</sup>, **also reported to BSI 7 and 8***

### **3 Debt securities held (all currencies)**

A11.3 Other assets → Other financial assets, **also reported to BSI 2, 4 and 5**

3e In euro

A4.1 Claims on non-euro area residents denominated in euro → Balances with banks, security investments and loans, **also reported to BSI 2, 4 and 5**

*[A4.1(b)] Securities issued by entities outside the euro area, **also reported to BSI 4 and 5***

	A7	Securities of euro area residents denominated in euro, <b>also reported to BSI 4 and 5</b>
	A8	General government debt denominated in euro, <b>also reported to BSI 2</b>
3x		In foreign currencies
	A2.2	Claims on non-euro area residents denominated in foreign currency → Balances with banks and security investments, external loans and other external assets, <b>also reported to BSI 1, 2, 4 and 5</b>  <i>[A2.2(b)] Security investments outside the euro area, also reported to BSI 4 and 5</i>
	A3	Claims on euro area residents denominated in foreign currency, <b>also reported to BSI 2, 4 and 5</b>  <i>[A3(a)] Security investments inside the euro area, also reported to BSI 4 and 5</i>
4		<b>Equity (all currencies)</b>
	A2.2	Claims on non-euro area residents denominated in foreign currency → Balances with banks and security investments, external loans and other external assets, <b>also reported to BSI 1, 2, 3x and 5</b>  <i>[A2.2(b)] Security investments outside the euro area, also reported to BSI 3x and 5</i>
	A3	Claims on euro area residents denominated in foreign currency, <b>also reported to BSI 2, 3x and 5</b>  <i>[A3(a)] Security investments inside the euro area, also reported to BSI 3x and 5</i>
	A4.1	Claims on non-euro area residents denominated in euro → Balances with banks, security investments and loans, <b>also reported to BSI 2, 3e and 5</b>  <i>[A4.1(b)] Securities issued by entities outside the euro area, also reported to BSI 3e and 5</i>
	A7	Securities of euro area residents denominated in euro, <b>also reported to BSI 3e and 5</b>
	A9.1	Intra-Eurosystem claims → Participating interest in ECB
	A11.3	Other assets → Other financial assets, <b>also reported to BSI 2, 3 and 5</b>

## 5 Investment fund shares/units (all currencies)

A2.2 Claims on non-euro area residents denominated in foreign currency → Balances with banks and security investments, external loans and other external assets, **also reported to BSI 1, 2, 3x and 4**

*[A2.2(b)] Security investments outside the euro area, also reported to BSI 3x and 4*

A3 Claims on euro area residents denominated in foreign currency, **also reported to BSI 2, 3x and 4**

*[A3(a)] Security investments inside the euro area, also reported to BSI 3x and 4*

A4.1 Claims on non-euro area residents denominated in euro → Balances with banks, security investments and loans, **also reported to BSI 2, 3e and 4**

*[A4.1(b)] Securities issued by entities outside the euro area, also reported to BSI 3e and 4*

A7 Securities of euro area residents denominated in euro, **also reported to BSI 3e and 4**

A11.3 Other assets → Other financial assets, **also reported to BSI 2, 3 and 4**

## 6 Non-financial assets (all currencies)

A11.2 Other assets → Tangible and intangible fixed assets

## 7 Remaining assets

A9.4 Intra-Eurosystem claims → Net claims related to the allocation of euro banknotes within the Eurosystem

A9.5 Intra-Eurosystem claims → Other claims within the Eurosystem (net)<sup>2</sup>, **also reported to BSI 2**

*[A9.5(b)] Net balance due to the difference between monetary income to be pooled and redistributed*

*[A9.5(c)] Other intra-Eurosystem balances (net) denominated in euro that may arise, including the interim distribution of ECB income, also reported to BSI 2*

A10 Items in the course of settlement

A11.1 Other assets → Coins of euro area<sup>3</sup>, **also reported to BSI 8**

A11.4 Other assets → Off-balance-sheet instruments revaluation differences

A11.5 Other assets → Accruals and prepaid expenses

A11.6 Other assets → Sundry, **also reported to BSI 2, 8 and 12**

*[A11.6(a)] Advances, loans and other minor items, loans on a trust basis; coins denominated in national euro area currency units<sup>4</sup>, **also reported to BSI 2 and 8***

*[A11.6(d)] Investments related to customer gold deposits*

*[A11.6(e)] Net pension assets*

*[A11.6(f)] Outstanding claims and securities arising from the default of eligible counterparties or issuers in the context of Eurosystem monetary policy operations*

*[A11.6(g)] Assets or claims Assets or claims (vis-à-vis third parties) appropriated and/or acquired in the context of the realisation of collateral submitted by Eurosystem counterparties in default*

## X.A.1 Gold and gold receivables (only monetary gold)<sup>1</sup>

A1 Gold and gold receivables

## X.A.2 Receivables from the IMF – drawing rights, SDR, other<sup>1</sup>

A2.1 Claims on non-euro area residents denominated in foreign currency →  
Receivables from the International Monetary Fund (IMF)

## L LIABILITIES

### 8 Currency in circulation

A11.1 Other assets → Coins of euro area<sup>3</sup>, **also reported to BSI 7**

A11.6 Other assets → Sundry, **also reported to BSI 2 and 7**

*[A11.6(a)] Advances, loans and other minor items; loans on a trust basis; coins denominated in national euro area currency units<sup>4</sup>, **also reported to BSI 2 and 7***

L1 Banknotes in circulation

L12.3 Other liabilities → Sundry, **also reported to BSI 9, 12 and 13**

*[L12.3(a)] Taxation suspense accounts; foreign currency credit or guarantee cover accounts; repo transactions with financial institutions for the management of securities portfolios under A11.3; compulsory deposits other than reserve deposits; other minor items; liabilities on a trust basis; coins in circulation if an NCB is the legal issuer; banknotes in circulation denominated in national currency units that have ceased to be legal tender<sup>4</sup>, also reported to BSI 9 and 13*

## 9 Deposits (all currencies)

- L2 Liabilities to euro area credit institutions related to monetary policy operations denominated in euro
- L3 Other liabilities to euro area credit institutions denominated in euro
- L5 Liabilities to other euro area residents denominated in euro
- L6 Liabilities to non-euro area residents denominated in euro
- L7 Liabilities to euro area residents denominated in foreign currency
- L8 Liabilities to non-euro area residents denominated in foreign currency
- L10.1 Intra-Eurosystem liabilities → Liabilities equivalent to the transfer of foreign reserves
- L10.2 Intra-Eurosystem liabilities → Liabilities related to TARGET
- L10.4 Intra-Eurosystem liabilities → Other liabilities within the Eurosystem (net)<sup>2</sup>, **also reported to BSI 13**

*[L10.4(a)] Net position of correspondent accounts of NCBs*

*[L10.4(c)] Other intra-Eurosystem balances (net) denominated in euro that may arise, including the interim distribution of ECB income, also reported to BSI 13*

- L12.3 Other liabilities → Sundry, **also reported to BSI 8, 12 and 13**

*[L12.3(a)] Taxation suspense accounts; foreign currency credit or guarantee cover accounts; repo transactions with financial institutions for the management of securities portfolios under A11.3; compulsory deposits other than reserve deposits; other minor items; liabilities on a trust basis; coins in circulation if an NCB is the legal issuer; banknotes in circulation denominated in national currency units that have ceased to be legal tender, also reported to BSI 9 and 13*

*[L12.3(c)] Customer gold deposits*

10 Money Market Fund shares/units (all currencies)

11 Debt securities issued (all currencies)

11e In euros

L4 Debt certificates issued

12 Capital and reserves

A11.6 Other assets → Sundry, **also reported to BSI 2, 7 and 8**

*[A11.6(b)] Current expense (net accumulated loss), loss of the previous year prior to the approval of the Annual Accounts*

*[A11.6(c)] Revaluation suspense accounts*

L12.3 Other liabilities → Sundry, **also reported to BSI 8, 9 and 13**

*[L12.3(b)] Current income (net accumulated profit), profit of the previous year prior to the approval of the Annual Accounts*

L13.1 Provisions → Risk provisions

L13.2 Provisions → Other provisions, **also reported to BSI 13**

*[L13.2(a)] Provisions due to the impairment of monetary policy operations*

L14 Revaluation accounts

L15 Capital and reserves

L16 Accumulated losses carried forward

L17 Profit/(loss) for the year

13 Remaining liabilities

L10.3 Intra-Eurosystem liabilities → Net liabilities related to allocation of euro banknotes within the Eurosystem

L10.4 Intra-Eurosystem liabilities → Other liabilities within the Eurosystem (net)<sup>2</sup>, **also reported to BSI 9**

*[L10.4(b)] Net balance due to the difference between monetary income to be pooled and redistributed*



*[L10.4(c)] Other intra-Eurosystem balances (net) denominated in euro that may arise, including the interim distribution of ECB income, also reported to BSI 9*

- L11 Items in course of settlement
- L12.1 Other liabilities → Off-balance-sheet instruments revaluation differences
- L12.2 Other liabilities → Accruals and income collected in advance
- L12.3 Other liabilities → Sundry, **also reported to BSI 8, 9 and 12**

*[L12.3(a)] Taxation suspense accounts; foreign currency credit or guarantee cover accounts; repo transactions with financial institutions for the management of securities portfolios under A11.3; compulsory deposits other than reserve deposits; other minor items; liabilities on a trust basis; coins in circulation if an NCB is the legal issuer; banknotes in circulation denominated in national currency units that have ceased to be legal tender<sup>A</sup>, also reported to BSI 8 and 9*

*[L12.3(d)] Net pension liabilities*

- L13.2 Provisions → Other provisions, **also reported to BSI 12**

*[L13.2(b)] Provisions for pensions, for national euro area currency units that have ceased to be legal tender but are still in circulation after the relevant changeover year*

## X.L.1 Counterpart of SDRs<sup>1</sup>

- L9 Counterpart of special drawing rights allocated by the IMF

## Notes

[1] These items are numbered differently as they are not listed in Table 1 of Part 2 of Annex I of Regulation (EU) 2021/379 (ECB/2021/2), which refers to the statistical reporting requirements applicable to MFIs (excluding the Eurosystem). These items are relevant only to the Eurosystem and are included in Table 1 of Part 1 in Annex II of Guideline (EU) 2021/830 (ECB/2021/11).

[2] Recorded on a gross basis for statistical purposes.

[3] These are treated differently, depending on whether the legal issuer of coins is the national central bank or the central government. When the national central bank is the legal issuer, coins are recorded under “Sundry” (L12.3) in the accounting balance sheet, and under “Currency in circulation” for statistical purposes. When the central government is the legal issuer, coins in circulation are not reported as a liability of the national central bank in the accounting balance sheet, while national

central banks' holdings of coins are recorded under "Coins of euro area" (A11.1). However, in statistical terms, coins in circulation are part of monetary aggregates and, by convention, an imputed liability under "Currency in circulation" on the central bank balance sheet, with a notional claim on the central government in "Remaining assets".

[4] Coins denominated in national currency can generally be redeemed for extended periods or indefinitely, as per national policy. When the national central bank is the legal issuer, these coins are recorded under "Sundry" (L12.3) in the accounting balance sheet. For statistical purposes, they are recorded under "Currency in circulation" for the first 12 months following adoption of the euro, and then reclassified under "Remaining liabilities". When the central government is the legal issuer, coins in circulation denominated in national currency are not reported as a liability of the national central bank in the accounting balance sheet, while national central banks' holdings of such coins are recorded under "coins denominated in national euro area currency units" (within A11.6(a)). However, in statistical terms, these coins are part of monetary aggregates for the first 12 months after adoption of the euro and, by convention, an imputed liability under "Currency in circulation" on the central bank balance sheet, with a notional claim on the central government in "Remaining assets". After this twelve-month period is over, coins denominated in national currency are removed from the balance sheet of the national central bank.