

**11th Meeting of the Advisory Expert Group on National Accounts,
5-7 December 2017, New York, USA**

Agenda item: 13

Outcome of G20 on Institutional Sectors

Introduction

As agreed during the G-20 Thematic Workshop on Institutional Sector accounts (held in Paris, 10-12 April 2017), a follow-up survey was launched in May 2017 in order to assess G20 and (some of the) FSB countries' ability to comply with G20 data collection requirements and, more specifically, to meet the targets to be accomplished by 2021, in response to the recommendation # II.8 (and # II.5 on shadow banking) of the DGI-2 initiative. In light of the main findings of the survey, this paper presents the proposed changes to the templates, for final consultation of the G-20 economies.

Documentation

A paper on: Outcome of G20 on Institutional Sectors

Main issues to be discussed

The AEG is requested to:

- Review the paper and give comments.

Executive Summary

As a follow-up to the G-20 Thematic Workshop on Institutional Sector Accounts (held in Paris, 10-12 April 2017), a survey was conducted to assess G-20 and (some of the) FSB countries' ability to meet the proposed data collection requirements by 2021, in response to recommendation #II.8 of the DGI-2 initiative. This report provides a summary of the survey as well as an accompanying annex with more detailed results.

In light of the main findings of the survey, the changes below are proposed to the templates, for final consultation of the G-20 economies. More specifically, the IAG would like to invite the G-20 economies to indicate their preferred option regarding the items below (i.e., those marked as "*To be considered by G-20 economies*"). G-20 economies are also invited to take note of the other proposals, and to provide any relevant comments they have in this respect.

In respect of the above, an Excel spreadsheet with the templates has been added, reflecting the changes proposed below.

General templates

Financial stocks and transactions

The proposed template, as presented in the survey, is acceptable to the G-20 economies. However, there are a few changes that are proposed below:

- For the target requirements, data availability is high for all sectors for both quarterly (Q) and annual (A) data, with the exception of the separate reporting of data for sectors S14 and S15 for the annual frequency.
 - *To be considered by G-20 economies:*
 - Either change the separate reporting of annual data for S14 and S15 from target to encouraged, or keep it as a target (given the importance of having separate data for households (S14) for analytical purposes, including the work on distributional results for household income, consumption and wealth).
- For the encouraged requirements, data availability is mixed depending on sectors. The IAG proposes to keep the sectors that show high and medium data availability within the template. Because of their relevance for policy and analysis to better track the impact of globalisation, the IAG also recommends to maintain the disaggregation of domestic corporations and foreign controlled corporations, even though data availability is currently low, for both Q and A data.
- The target requirement relates to non-consolidated data for all sectors, and consolidated data for the general government sector (S13) only. For both Q and A data, the IAG recommends to include the provision of consolidated data for all sectors other than government as an encouraged requirement¹.

Most countries are able to meet the timeliness target of T+4 months for quarterly data, and T+9 months for annual data by 2021. The IAG therefore recommends to maintain the current timeliness target.

¹ Due to a typo in the survey question # 1.7 (see Annex I), countries have been asked to report on the availability of non-consolidated data for sectors different from S13. The purpose was however to enquire on the availability of consolidated data for all sectors. Although the latter element has not been verified, the IAG proposes to encourage the provision of consolidated data for all sectors, when available.

Non-financial transactions

The proposed template, as presented in the survey, is acceptable to the G-20 economies. Data availability is generally high for the target requirements. However, there are a few changes that are proposed below:

- For the encouraged items, data availability is mixed depending on sector and frequency. The IAG proposes to keep at least the sectors that show high and medium data availability within the template. In addition, because of their relevance for policy and analysis to better track the impact of globalisation, the IAG also recommends to maintain the disaggregation of domestic corporations and foreign controlled corporations, even though data availability is currently low. As for the subsector breakdowns of S12, the IAG would like to ask countries for their feedback as to whether to maintain the following breakdowns as encouraged items for the quarterly data.
 - *To be considered by G-20 economies:*
 - For quarterly data, either keep the subsector breakdown of S12 (i.e., S121+S122+S123; S124+S125+S126+S127; and S128+S129) (low data availability) within the template, or remove them (also taking into consideration that quarterly data collection for these subsectors was considered too ambitious according to a joint Eurostat/ECB survey recently conducted in Europe).
- While the target requirement is for non-seasonally adjusted data at current prices, the survey revealed that availability of quarterly seasonally adjusted data at current prices is high for a selection of series, and medium for data adjusted for price changes (for both quarterly and annual frequencies). Therefore, the IAG proposes, for Q data, to include the provision of available seasonally adjusted data at current prices as an encouraged requirement. The IAG also recommends to include, for both Q and A data, the provision of available data adjusted for price changes as an encouraged requirement. Both requirements are already in place in the current data collections of Eurostat and the OECD.

Most countries (nearly 75%) are able to meet the timeliness target of T+9 months for annual data by 2021, while 63% of the countries are able to meet the timeliness target of T+4 months for quarterly data. The IAG therefore recommends to maintain the current timeliness targets.

Stocks of non-financial assets

The proposed template, as presented in the survey, is generally acceptable to the G-20 economies. The data availability for the target requirements is high in most of the cases, while for the data availability for the encouraged items is either low or medium depending on sector and asset category. However, there are a few changes that are proposed below:

- For the asset categories “Land” (AN211), “Land underlying building and structures” (AN2111) and “Land underlying dwellings” (AN21111), data availability is medium for sectors S1, S11, S12 and S13. The current target requirements only request data for asset category AN21111 for all these sectors, while data for the other two asset categories (AN211 and AN2111) for these sectors are part of the encouraged items. Therefore, the IAG recommends to move “Land” (AN211) and “Land underlying building and structures” (AN2111), for sectors S1, S11, S12 and S13, from the encouraged to the target requirements.
- For asset “Land underlying buildings other than dwellings” (AN211121), for which data provision is encouraged (with the only exception of the combined sector S14+S15), data availability is low. The IAG therefore recommends to move “Land underlying buildings other than dwellings” (AN211121), for the combined sector S14+S15, from the target requirements to the encouraged items.
- Data availability is low for the subsector breakdown of S12 (i.e. S128+S129) for all assets. Therefore, the IAG recommends to remove the combined sector S128+S129 from the template.
- Finally, it shows that data availability is generally low for the following asset categories, for which data provision is encouraged: “Valuables” (AN13); “Natural resources” (AN21); “Mineral and energy reserves” (AN212); “Contracts, leases and licenses” (AN22); and “Goodwill and marketing assets”

(AN23). Regarding these asset categories, the IAG would like to ask countries for their feedback as to whether to maintain these categories as encouraged items.

- *To be considered by G-20 economies:*
 - For annual data, either keep the above asset categories as encouraged items in the template (because of the completeness and consistency of the system of institutional sector accounts), or remove them from the template (because of low data availability).

More than half of countries (56%) are able to meet the timeliness target of T+9 months for annual data by 2021. The IAG recommends to maintain the current timeliness target.

More advanced ambition templates

Other flows: other changes in volume of assets versus revaluations

Half of the respondents reported that other changes in volume and revaluations for the changes in balance sheet positions would be separately available by 2021. For this reason, the IAG recommends to encourage the provision of these items when nationally available.

Capturing relevant trends in the financial world (including shadow banking)

The proposal, presented in the survey, concerned a more detailed breakdown of the financial corporations' sector as well as additional details for some financial instruments. Data availability turns out to be high for the main subsectors (at 3-digit level) of the financial corporations' sector, with further disaggregations below the 3-digit subsector showing a medium or low level of data availability². For a number of financial instruments, additional details are available for a selection of countries, whereas the availability turns out to be low for most of the other requested additional details.

Due to the importance of obtaining more insight in relevant trends in the financial world (including shadow banking) from a macro perspective for research and policy purposes, and in order to streamline countries' efforts in exploring the collection and compilation of these data to ensure the highest possible level of cross-country comparison and consistency³, the IAG proposes to keep the template as currently proposed with regard to the sector and instrument breakdowns. However, in view of the survey results, some refinement of the split into tier 1 versus tier 2 is proposed.

The purpose is to encourage data compilers to start compiling and providing additional information in line with these more advanced ambitions, bearing in mind that the additional details may not be available at the beginning. In this respect, the IAG envisages that countries may start providing additional sector information at a more aggregated level of instruments, and/or start providing additional instrument details at a more aggregated level of subsectors.

Given the above, the following changes are proposed with regard to the collection of non-consolidated financial stocks data for capturing relevant trends in the financial world (including shadow banking), for both quarterly and annual frequencies:

- In terms of sector breakdown: for both Q and A data, the detailed breakdowns of subsectors S127 (i.e., Trust, estate and agency accounts; Brass plate companies; Special purpose entities or conduits; and

² Here, it has to be taken into account that data for most of these subsectors are already collected within the OECD data collection on Institutional Investors (sectors rated medium) and the standard Financial Balance Sheets data collection (sectors rated high).

³ Without limiting the provision of data to what is nationally available or to subsectors/subinstruments which are significant only in the relevant economy.

Other OFIs and money lenders) and S129 (i.e., Defined benefit funds; and Defined contribution funds) are moved from tier 1 to tier 2.

- In terms of instrument breakdown:
 - For both Q and A data, sub-category “Nominal value (for liabilities)” for both categories “With remaining maturity of one year and less” and “With remaining maturity of more than a year”, under “Debt securities – long term” (AF32), are removed, but information for “Nominal value (for liabilities)” for the total of AF32 is requested.
 - For both Q and A data, the more detailed financial instruments, both those included as encouraged items and those not included at all in the core template for financial stocks⁴, are moved from tier 1 to tier 2⁵.

From-whom-to-whom

The survey results show that from-whom-to-whom data are generally available for sector level 2 (i.e., the main sectors). Therefore, the IAG recommends that, for both Q and A frequencies, from-whom-to-whom data for levels 1 and 3 are removed from the template and that only level 2 is used for data collection. Also, a change is proposed below, for further consideration.

- A distinction between tier 1 and tier 2 at the instrument level is proposed (refer to the sheet “5. From-whom-to-whom (Q & A)” in the Excel spreadsheet accompanying this document), where instruments under tier 2 were not included in the original template for sector level 2 (they were part of the data collection proposed for sector level 1⁶).
 - *To be considered by G-20 economies:*
 - For both Q and A data, consider to include, in the newly proposed template (corresponding to sector level 2 of the original proposal), the instruments’ split into tier 1 and tier 2, where items in tier 1 correspond to those originally included in the sector level 2 proposal, while those in tier 2 correspond to the additional items originally included in the proposal for sector level 1, but for which countries also provided feedback on data availability at sector level 2.

⁴ By taking into account the different level of target/encouraged requirements between quarterly and annual data collections (see the “Proposed template for financial stocks and transactions” in Annex I).

⁵ Refer to the orange cells in the sheets “4.a. New fin. trends (Q)” and “4.b. New fin. trends (A)” in the Excel spreadsheet accompanying this document.

⁶ See the “From-whom-to-whom proposal” in Annex I.

G-20 Institutional Sector Accounts

Follow-up survey on DGI-2 data collection templates: report note on outcomes

As agreed during the G-20 Thematic Workshop on Institutional Sector accounts (held in Paris, 10-12 April 2017), a follow-up survey was launched in May 2017 in order to assess G20 and (some of the) FSB countries' ability to comply with G20 data collection requirements and, more specifically, to meet the targets to be accomplished by 2021, in response to the recommendation # II.8 (and # II.5 on shadow banking) of the DGI-2 initiative.

This document provides a summary of the survey as well as an accompanying annex with more detailed results.

In light of the main findings of the survey, the changes reported in the boxes below are proposed to the templates, to be endorsed in a formal consultation of the G-20 economies for final approval.

In respect of the above, an Excel spreadsheet with the templates has been added, reflecting the changes proposed below.

1. Survey structure and content

The survey was structured in two main parts. The first one covering the “general templates” related to the following data collection programmes (in response to recommendation # II.8):

- financial stocks and transactions (both annual and quarterly data);
- non-financial transactions (both annual and quarterly data);
- stocks of non-financial assets (only annual data).

A second part covering the templates for the collection of the data for the more “advanced ambitions”, in part related to recommendation # II.8 and in part to # II.5 (as far as shadow banking is concerned). These templates relate to:

- capturing relevant trends in the financial world including shadow banking (both annual and quarterly data);
- from-whom-to-whom (f-w-t-w) information (both annual and quarterly data).

The questions included in the survey mainly focused on:

- data availability: in terms of sectors and instruments/transactions/assets;
- timeliness and time series length;
- compliance with international standards (i.e. 2008 SNA/ESA 2010);
- degree of data integration (i.e. consistency across all (sub) sectors of the templates);
- availability of seasonally adjusted data and data adjusted for price changes (for non-financial transactions);
- availability of consolidated data (for financial stocks and transactions);
- availability of other changes in volume of assets (OCVA) account and the revaluations account for the financial accounts and balance sheets.

Annex I includes a copy of the survey transmitted to the countries, which also comprises the templates under examination.

2. Respondent countries

As table 2.1 below shows, most of G20 countries (all countries with the exception of Argentina and Saudi Arabia) and some of the FSB countries, as well as one international organisation, took part in the survey. However, in some cases, responses were only partially submitted for different reasons (e.g. only one of the different statistical authorities responded or further internal consultations were needed). The transmission of a reminder to complete the survey has only partially solved the issue.

Table 2.1. Respondent countries by data collection template

Country	General templates			Advanced ambition templates	
	financial stocks and transactions	non-financial transactions	stocks of non-financial assets	shadow banking	from-whom-to-whom
Argentina					
Australia					
Brazil					
Canada					
China					
France					
Germany					
India					
Indonesia					
Italy					
Japan					
Korea					
Mexico					
Russia					
Saudi Arabia					
South Africa					
Turkey					
United Kingdom					
United States					
Euro area (ECB) *					
Hong Kong					
Netherlands					
Singapore					
Spain					

response provided
 no response provided

* ECB response only concerned quarterly financial statistics data for the EA aggregate

3. Survey main outcomes

Countries were asked to evaluate their ability to meet G20 data requirements by 2021, with a distinction between “target” and “encouraged” items (for the general templates) and between “tier 1” and “tier 2” items (for the more advanced ambition templates), as reflected in the proposed templates included in the survey (refer to Annex I).

As a general criteria, for each institutional sector reported in the different templates (both general and more advanced ambition templates), respondents were requested to assess whether data would be available for

dissemination by 2021 for at least most of the financial instruments, non-financial transactions or non-financial assets (depending on the template) or not.

The survey also gave the possibility to report on data coverage at a more specific instruments/transactions/assets (items) level, within each sector included in the templates. However, only a few countries gave a feedback on data availability at such a granular level, given the complexity of the task, due to the considerable amount of information required and the short period of time they were given to submit their answers.

Once the feedback was received from the countries on both data coverage and other methodological aspects (as requested in the survey), the OECD Secretariat interpreted the results and assessed the data availability, by using the following evaluation criteria:

- High: share of positive answer above 69%;
- Medium: share of positive answer between 40% and 69%;
- Low: share of positive answer between 0% and 39%.

Also, when calculating the response rate, non-responses were not considered.

The following survey results, as well as conclusions and final considerations, are organised by template.

3.1. Financial stocks and transactions

Overall, as table 3.1.1 shows for financial stocks and transactions, the data availability is high for the “target” requirements, in terms of institutional sector, for both quarterly and annual frequencies. More specifically, for quarterly data, the rate of positive response is above 80% (but lower than 89%) for all sectors, with the exception (but still high) of certain sub-sectors in the financial corporations domain, namely S123 (74%) and the aggregate S124+S125+S126+S127 (79%).

For annual data, coverage is also high (even reaching the rate of 94% of positive response for certain sectors), with the exception of the breakdown of sector S14+S15 into S14 and S15, resulting in a medium coverage (only two-thirds of countries would be able to disseminate data for the two sectors separately).

On the other hand, for the “encouraged” requirements, the picture is more diverse. More specifically, for both frequencies (quarterly and annual) the rate of positive response is below 20% for the breakdown of sectors S11 and S12 into domestically controlled and foreign controlled. For the quarterly frequency, data availability for S124, S128 and S129 is high, while only medium for sectors S125, S126, S127 and S1314. For annual data, with the exception of S124 (which is part of the target requirements) the same results as for the quarterly data were observed, but with slightly higher rates of positive response.

See table AII.1 in Annex II for more detailed information by country.

In terms of timeliness, most of the countries responded to be able to meet the target of T+4 months, for quarterly data, and T+9 months, for annual data. The response rates are reported in table 3.1.2 and more detailed information (e.g. on time series length) is also available in table AII.2 of Annex II.

Table 3.1.1. Data availability for financial stocks and transactions, by sector

Financial stocks and transactions: institutional sector requirements			yes	no	data availability
quarterly	target	S1	89%	11%	High
		S11	89%	11%	High
		S12	89%	11%	High
		(S121+S122+S123)	84%	16%	High
		S121	89%	11%	High
		S122	89%	11%	High
		S123	74%	26%	High
		(S128+S129)	89%	11%	High
		(S124+S125+S126+S127)	79%	21%	High
		S13	89%	11%	High
		(S14+S15)	89%	11%	High
		S2	89%	11%	High
	encouraged	S11DO and sub-sectors + S11003	11%	89%	Low
		S128 and S129	89%	11%	High
		S124	79%	21%	High
		S125, S126 and S127	53%	47%	Medium
		S12DO and sub-sectors + S12003	11%	89%	Low
		S1314	47%	53%	Medium
S14 and S15	74%	26%	High		
annual	target	S1	94%	6%	High
		S11	94%	6%	High
		S12	94%	6%	High
		(S121+S122+S123)	89%	11%	High
		S121	94%	6%	High
		S122	94%	6%	High
		S123	78%	22%	High
		(S128+S129)	94%	6%	High
		S124	83%	17%	High
		(S124+S125+S126+S127)	83%	17%	High
		S13	94%	6%	High
		S14	67%	33%	Medium
	S15	67%	33%	Medium	
	(S14+S15)	94%	6%	High	
	S2	94%	6%	High	
	encouraged	S11DO and sub-sectors + S11003	17%	83%	Low
		S128 and S129	94%	6%	High
		S125, S126 and S127	56%	44%	Medium
S12DO and sub-sectors + S12003		17%	83%	Low	
S1314		67%	33%	Medium	

Table 3.1.2. Respect of timeliness target for financial stocks and transactions

Financial stocks and transactions - timeliness		
accomplishment of the target	quarterly	annual
	2021 target: T + 4 months	2021 target: T + 9 months
yes	72%	72%
no	28%	28%
level of accompl.	High	High

Countries were also asked to report on data availability for the following additional items:

- Financial instrument detail: data for the sub-instruments “trade credits and advances” (F81) and “other accounts receivable/payable” (F89), for the sectors specified in the target data requirements.
- Sector detail: ability to compile and provide data for the separate sub-sector central bank (S121) and for the sub-aggregate “other deposit-taking corporations” plus “money-market funds” (S122 + S123).

For both quarterly and annual frequencies, the positive response rate for further instruments and sector data requirements is high, as table 3.1.3 shows below (see table AII.3 in Annex II for more detailed information by country).

Table 3.1.3. Additional instrument and sector data requirements for financial stocks and transactions

Data availability	Financial stocks and transactions			
	instrument and sector details			
	quarterly		annual	
	F81 & F89	S122+S123	F81 & F89	S122+S123
yes	81%	94%	75%	94%
no	19%	6%	25%	6%
level of availability	High	High	High	High

Also, as table 3.1.4 shows, availability of consolidated data, for both stocks and transactions and both annual and quarterly frequencies, is medium for the general government sector (S13). Table AII.4 in Annex II reports additional information by country.

Table 3.1.4. Availability of consolidated data for financial stocks and transactions for the general government sector (S13)

Country	Financial stocks and transactions: availability of consolidated data for S13			
	quarterly		annual	
	stocks	transactions	stocks	transactions
yes	59%	59%	63%	69%
no	41%	41%	38%	31%
level of availability	Medium	Medium	Medium	Medium

Conclusions and final considerations for financial stocks and transactions:

The proposed template, as presented in the survey, is acceptable to the G-20 economies. However, there are a few changes that are proposed below:

- For the target requirements, data availability is high for all sectors for both quarterly (Q) and annual (A) data, with the exception of the separate reporting of data for sectors S14 and S15 for the annual frequency.
 - *To be considered by G-20 economies:*
 - Either change the separate reporting of annual data for S14 and S15 from target to encouraged, or keep it as a target (given the importance of having separate data for households (S14) for analytical purposes, including the work on distributional results for household income, consumption and wealth).
- For the encouraged requirements, data availability is mixed depending on sectors. The IAG proposes to keep the sectors that show high and medium data availability within the template. Because of their relevance for policy and analysis to better track the impact of globalisation, the IAG also recommends to maintain the disaggregation of domestic corporations and foreign controlled corporations, even though data availability is currently low, for both Q and A data.
- The target requirement relates to non-consolidated data for all sectors, and consolidated data for the general government sector (S13) only. For both Q and A data, the IAG recommends to include the provision of consolidated data for all sectors other than government as an encouraged requirement¹.

Most countries are able to meet the timeliness target of T+4 months for quarterly data, and T+9 months for annual data by 2021. The IAG therefore recommends to maintain the current timeliness target.

¹ Due to a typo in the survey question # 1.7 (see Annex I), countries have been asked to report on the availability of non-consolidated data for sectors different from S13. The purpose was however to enquire on the availability of consolidated data for all sectors. Although the latter element has not been verified, the IAG proposes to encourage the provision of consolidated data for all sectors, when available.

3.2. Non-financial transactions

For non-financial transactions, data coverage for the “target” requirements is overall high in terms of institutional sectors, for both quarterly and annual frequencies. In particular, the rate of positive response is 79% for all sectors included in the requirements for quarterly data and between 84% and 89% for those sectors included in the requirements for annual data.

Table 3.2.1. Data availability for non-financial transactions, by sector

Non-financial transactions: institutional sector requirements			yes	no	data availability
quarterly	target	S1	79%	21%	High
		S11	79%	21%	High
		S12	79%	21%	High
		S13	79%	21%	High
		(S14+S15)	79%	21%	High
		S2	79%	21%	High
	encouraged	S11DO and sub-sectors + S11003	16%	84%	Low
		(S121+S122+S123)	37%	63%	Low
		(S128+S129)	37%	63%	Low
		(S124+S125+S126+S127)	32%	68%	Low
		S12DO and sub-sectors + S12003	16%	84%	Low
		S14 and S15	42%	58%	Medium
annual	target	S1	89%	11%	High
		S11	89%	11%	High
		S12	89%	11%	High
		S13	89%	11%	High
		(S14+S15)	84%	16%	High
		S2	84%	16%	High
	encouraged	S11DO and sub-sectors + S11003	16%	84%	Low
		(S121+S122+S123)	47%	53%	Medium
		(S128+S129)	47%	53%	Medium
		(S124+S125+S126+S127)	42%	58%	Medium
		S12DO and sub-sectors + S12003	16%	84%	Low

For the “encouraged” requirements, quarterly data availability is low for all sectors with the exception of the breakdown into S14 and S15 (medium coverage). For annual data, coverage is medium for all sectors, with the exception of the breakdown of sectors S11 and S12 into domestically controlled and foreign controlled.

Results are showed in table 3.2.1 and more detailed information by country is available in table AII.5 of Annex II.

In terms of timeliness, the ability of countries to meet the target of T+4 months, for quarterly data, is medium, while high for the annual data target (T+9 months). The answer rates are reported in table 3.2.2 and more detailed information (e.g. on time series length) is available in table AII.6 of Annex II.

Table 3.2.2. Respect of timeliness target for non-financial transactions

Non-financial transactions - timeliness		
accomplishment of the target	quarterly	annual
	2021 target: T + 4 months	2021 target: T + 9 months
yes	63%	74%
no	37%	26%
level of accompl.	Medium	High

Surveyed countries were also requested to provide information on the availability of:

- Quarterly data:
 - at current prices, seasonally adjusted;
 - adjusted for price changes, non-seasonally adjusted;
 - adjusted for price changes, seasonally adjusted.
- Annual data: adjusted for price changes.

Table 3.2.3. Additional data requirements for non-financial transactions

Data availability	Non-financial transactions			
	seasonal adjustment and price measure			
	quarterly			annual
	data at current prices, seasonally adjusted	data adjusted for price changes, non-seasonally adjusted	data adjusted for price changes, seasonally adjusted	data adjusted for price changes
no	26%	50%	56%	50%
yes	74%	50%	44%	50%
yes: high	21%	22%	25%	22%
yes: medium	14%	11%	13%	11%
yes: low	64%	67%	63%	67%

yes: high	available for almost all series
yes: medium	available for most of the series
yes: low	available for a selection of series
	no response provided

** ECB response only concerned quarterly financial statistics data for the EA aggregate

Table 3.2.3, above, shows the rate at which such information is not available by 2021 (those responding “no”) and at which it will be available (those responding “yes”). Of the latter category, the table also reports the shares of countries indicating if data will be available for:

- almost all series (rated as “high”);
- most of the series (rated as “medium”);
- for a selection of series (rated as “low”).

It follows that in addition to the data expressed at current prices (non-seasonally adjusted), to which the above target and encouraged requirements refer to, most of the countries would only be able to provide quarterly seasonally adjusted data at current prices, while in the other three cases the response rate was positive for half of the countries only. Furthermore, in all four cases, countries declaring to be able to provide such additional data could only do so for a selection of series in most of the cases. Table AII.7 in Annex II reports more detailed information by country.

Conclusions and final considerations for non-financial transactions:

The proposed template, as presented in the survey, is acceptable to the G-20 economies. Data availability is generally high for the target requirements. However, there are a few changes that are proposed below:

- For the encouraged items, data availability is mixed depending on sector and frequency. The IAG proposes to keep at least the sectors that show high and medium data availability within the template. In addition, because of their relevance for policy and analysis to better track the impact of globalisation, the IAG also recommends to maintain the disaggregation of domestic corporations and foreign controlled corporations, even though data availability is currently low. As for the subsector breakdowns of S12, the IAG would like to ask countries for their feedback as to whether to maintain the following breakdowns as encouraged items for the quarterly data.
 - *To be considered by G-20 economies:*
 - For quarterly data, either keep the subsector breakdown of S12 (i.e., S121+S122+S123; S124+S125+S126+S127; and S128+S129) (low data availability) within the template, or remove them (also taking into consideration that quarterly data collection for these subsectors was considered too ambitious according to a joint Eurostat/ECB survey recently conducted in Europe).
- While the target requirement is for non-seasonally adjusted data at current prices, the survey revealed that availability of quarterly seasonally adjusted data at current prices is high for a selection of series, and medium for data adjusted for price changes (for both quarterly and annual frequencies). Therefore, the IAG proposes, for Q data, to include the provision of available seasonally adjusted data at current prices as an encouraged requirement. The IAG also recommends to include, for both Q and A data, the provision of available data adjusted for price changes as an encouraged requirement. Both requirements are already in place in the current data collections of Eurostat and the OECD.

Most countries (nearly 75%) are able to meet the timeliness target of T+9 months for annual data by 2021, while 63% of the countries are able to meet the timeliness target of T+4 months for quarterly data. The IAG therefore recommends to maintain the current timeliness targets.

3.3. Stocks of non-financial assets

When assessing data availability for stocks of non-financial assets, the OECD Secretariat proposed a template (included in the survey) to countries which was in a reduced version with respect to the one which was presented at the Paris G-20 Thematic Workshop (April 2017). Table 3.3.1, below, reflects the level of data availability based on country responses to the survey, for both target and encouraged requirements. Tables AII.8 and AII.9 in Annex II report the same information as showed in table 3.3.1, but split into target and encouraged requirements.

Conclusions and final considerations for stocks of non-financial assets:

The proposed template, as presented in the survey, is generally acceptable to the G-20 economies. The data availability for the target requirements is high in most of the cases, while for the data availability for the encouraged items is either low or medium depending on sector and asset category. However, there are a few changes that are proposed below:

- For the asset categories “Land” (AN211), “Land underlying building and structures” (AN2111) and “Land underlying dwellings” (AN21111), data availability is medium for sectors S1, S11, S12 and S13. The current target requirements only request data for asset category AN21111 for all these sectors, while data for the other two asset categories (AN211 and AN2111) for these sectors are part of the encouraged items. Therefore, the IAG recommends to move “Land” (AN211) and “Land underlying building and structures” (AN2111), for sectors S1, S11, S12 and S13, from the encouraged to the target requirements.
- For asset “Land underlying buildings other than dwellings” (AN211121), for which data provision is encouraged (with the only exception of the combined sector S14+S15), data availability is low. The IAG therefore recommends to move “Land underlying buildings other than dwellings” (AN211121), for the combined sector S14+S15, from the target requirements to the encouraged items.
- Data availability is low for the subsector breakdown of S12 (i.e. S128+S129) for all assets. Therefore, the IAG recommends to remove the combined sector S128+S129 from the template.
- Finally, it shows that data availability is generally low for the following asset categories, for which data provision is encouraged: “Valuables” (AN13); “Natural resources” (AN21); “Mineral and energy reserves” (AN212); “Contracts, leases and licenses” (AN22); and “Goodwill and marketing assets” (AN23). Regarding these asset categories, the IAG would like to ask countries for their feedback as to whether to maintain these categories as encouraged items.
 - *To be considered by G-20 economies:*
 - For annual data, either keep the above asset categories as encouraged items in the template (because of the completeness and consistency of the system of institutional sector accounts), or remove them from the template (because of low data availability).

More than half of countries (56%) are able to meet the timeliness target of T+9 months for annual data by 2021. The IAG recommends to maintain the current timeliness target.

3.4. Other flows: other changes in volume of assets versus revaluations

As part of a more ambitious data collection, countries were asked about data availability for the other changes in volume of assets (OCVA) account and the revaluations account, for most of the time series which are part of the target data requirements for financial stocks and transactions (see section 3.1 above). Table 3.4.1 below shows that only half of the respondent countries confirmed data availability by 2021 for this item (table AII.11 in Annex II reports more detailed information by country).

Table 3.4.1. Data availability for other changes in volume of assets (OCVA) account and the revaluations account

Data availability	Financial flows	
	other changes in volume of assets (OCVA) account and the revaluations account	
	quarterly	annual
yes	50%	50%
no	50%	50%
level of availability	Medium	Medium

Conclusions and final considerations for other flows - other changes in volume of assets versus revaluations:

Half of the respondents reported that other changes in volume and revaluations for the changes in balance sheet positions would be separately available by 2021. For this reason, the IAG recommends to encourage the provision of these items when nationally available.

3.5. Capturing relevant trends in the financial world (including shadow banking)

Countries also provided, when available⁷, feedback on data availability for the sector and instrument breakdowns included in the more advanced ambition template for capturing relevant trends in the financial world (including shadow banking).

Tables 3.5.1 and 3.5.2, show that, for both quarterly and annual frequencies, shadow banking data availability is mainly low and in a few cases it is medium. This picture can be observed both on the sector and on the instrument sides. The only sectors for which data availability was assessed as being high are those which are already part of the financial accounts data collection (financial stocks), at a lower granular level. Tables AII.12, AII.13, AII.14 and AII.15 in Annex II report detailed information by country.

⁷ Some countries faced difficulties in providing complete information on the topic, given the innovative and pioneering aspect of the subject.

Table 3.5.1. Data availability for capturing relevant trends in the financial world (including shadow banking), by institutional sector

Institutional sectors	Capturing relevant trends in the financial world (including shadow banking)					
	quarterly			annual		
	yes	no	data availability	yes	no	data availability
- Central Bank (S121)	89%	11%	High	83%	17%	High
- Deposit taking corporations except the central bank (S122)	94%	6%	High	89%	11%	High
- Money market funds (S123)	72%	28%	High	72%	28%	High
Stable NAV MMFs	22%	78%	Low	28%	72%	Low
Floating NAV MMFs	28%	72%	Low	33%	67%	Low
- Non-MMF investment funds (S124)	72%	28%	High	72%	28%	High
Open end funds	50%	50%	Medium	56%	44%	Medium
Bond funds	39%	61%	Low	44%	56%	Medium
Equity funds	44%	56%	Medium	50%	50%	Medium
Mixed or balanced funds	44%	56%	Medium	50%	50%	Medium
Real estate funds	50%	50%	Medium	56%	44%	Medium
Hedge funds	33%	67%	Low	39%	61%	Low
Other funds	44%	56%	Medium	50%	50%	Medium
Closed end funds	44%	56%	Medium	50%	50%	Medium
Bond funds	17%	83%	Low	22%	78%	Low
Equity funds	22%	78%	Low	28%	72%	Low
Mixed or balanced funds	22%	78%	Low	28%	72%	Low
Real estate funds	33%	67%	Low	39%	61%	Low
Hedge funds	17%	83%	Low	22%	78%	Low
Other funds	28%	72%	Low	33%	67%	Low
- Other financial intermediaries except ICPF (S125)	72%	28%	High	72%	28%	High
Financial vehicle corporations engaged in securitisation	56%	44%	Medium	56%	44%	Medium
Financial corporations engaged in lending	50%	50%	Medium	56%	44%	Medium
Security and derivative dealers	44%	56%	Medium	50%	50%	Medium
Specialised financial corporations	22%	78%	Low	28%	72%	Low
of which: Clearing houses	11%	89%	Low	17%	83%	Low
Other OFIs	39%	61%	Low	44%	56%	Medium
- Financial auxiliaries (S126)	61%	39%	Medium	61%	39%	Medium
- Captive financial institutions (S127)	56%	44%	Medium	56%	44%	Medium
Trusts, estate and agency accounts	6%	94%	Low	11%	89%	Low
Brass plate companies	11%	89%	Low	17%	83%	Low
Special Purpose Entities or conduits	11%	89%	Low	17%	83%	Low
Other captive finance companies and money lenders	17%	83%	Low	22%	78%	Low
- Insurance corporations (S128)	83%	17%	High	83%	17%	High
Non-life insurance corporations	67%	33%	Medium	67%	33%	Medium
Life insurance corporations	67%	33%	Medium	67%	33%	Medium
- Pension funds (S129)	72%	28%	High	72%	28%	High
Defined benefit funds	28%	72%	Low	28%	72%	Low
Defined contribution funds	28%	72%	Low	28%	72%	Low

Tier 1
Tier 2

All breakdowns are part of more advanced ambitions, with underlined items having low priority

Table 3.5.2. Data availability for capturing relevant trends in the financial world (including shadow banking), by financial instrument

	Capturing relevant trends in the financial world (including shadow banking)					
	quarterly			annual		
	yes	no	data availability	yes	no	data availability
Financial instruments (stocks)						
- Monetary gold and deposits (AF.1)						
- Currency and deposits (AF.2)						
- Debt securities (AF.3)						
Short term (AF.31)						
Nominal value (for liabilities)	56%	44%	Medium	53%	47%	Medium
Long term (AF.32)						
With remaining maturity of one year and less	33%	67%	Low	29%	71%	Low
Nominal value (for liabilities)	39%	61%	Low	41%	59%	Medium
With remaining maturity of more than a year	33%	67%	Low	29%	71%	Low
Nominal value (for liabilities)	39%	61%	Low	35%	65%	Low
- Loans (AF.4)						
of which: non-performing loans	33%	67%	Low	35%	65%	Low
Short term (AF.41)						
o.w.: repurchase agreement, securities lending and margin	44%	56%	Medium	47%	53%	Medium
Long term (AF.42)						
With remaining maturity of one year and less	17%	83%	Low	18%	82%	Low
With remaining maturity of more than a year	17%	83%	Low	18%	82%	Low
- Equity and investment fund shares (AF.5)						
of which: Domestic currency	50%	50%	Medium	53%	47%	Medium
- Insurance, pension and standardized guarantees (AF.6)						
of which: Domestic currency	33%	67%	Low	35%	65%	Low
- Financial derivatives and employee stock options (AF.7)						
of which: Domestic currency	39%	61%	Low	41%	59%	Medium
- Other accounts receivable payable (AF.8)						
- Memorandum item: Possible exposure with regard to						
Financial derivatives						
Options	28%	72%	Low	29%	71%	Low
Forwards	22%	78%	Low	24%	76%	Low
Other contingent liabilities	11%	89%	Low	12%	88%	Low
Financial guarantees	11%	89%	Low	12%	88%	Low
Credit risk insurance	11%	89%	Low	12%	88%	Low

Tier 1
 Tier 2

All breakdowns are part of more advanced ambitions, with underlined items having low priority

Conclusions and final considerations for capturing relevant trends in the financial world (including shadow banking):

The proposal, presented in the survey, concerned a more detailed breakdown of the financial corporations' sector as well as additional details for some financial instruments. Data availability turns out to be high for the main subsectors (at 3-digit level) of the financial corporations' sector, with further disaggregations below the 3-digit subsector showing a medium or low level of data availability¹. For a number of financial instruments, additional details are available for a selection of countries, whereas the availability turns out to be low for most of the other requested additional details.

Due to the importance of obtaining more insight in relevant trends in the financial world (including shadow banking) from a macro perspective for research and policy purposes, and in order to streamline countries' efforts in exploring the collection and compilation of these data to ensure the highest possible level of cross-country comparison and consistency², the IAG proposes to keep the template as currently proposed with regard to the sector and instrument breakdowns. However, in view of the survey results, some refinement of the split into tier 1 versus tier 2 is proposed.

The purpose is to encourage data compilers to start compiling and providing additional information in line with these more advanced ambitions, bearing in mind that the additional details may not be available at the beginning. In this respect, the IAG envisages that countries may start providing additional sector information at a more aggregated level of instruments, and/or start providing additional instrument details at a more aggregated level of subsectors.

Given the above, the following changes are proposed with regard to the collection of non-consolidated financial stocks data for capturing relevant trends in the financial world (including shadow banking), for both quarterly and annual frequencies:

- In terms of sector breakdown: for both Q and A data, the detailed breakdowns of subsectors S127 (i.e., Trust, estate and agency accounts; Brass plate companies; Special purpose entities or conduits; and Other OFIs and money lenders) and S129 (i.e., Defined benefit funds; and Defined contribution funds) are moved from tier 1 to tier 2.
- In terms of instrument breakdown:
 - For both Q and A data, sub-category “Nominal value (for liabilities)” for both categories “With remaining maturity of one year and less” and “With remaining maturity of more than a year”, under “Debt securities – long term” (AF32), are removed, but information for “Nominal value (for liabilities)” for the total of AF32 is requested.
 - For both Q and A data, the more detailed financial instruments, both those included as encouraged items and those not included at all in the core template for financial stocks³, are moved from tier 1 to tier 2⁴.

¹ Here, it has to be taken into account that data for most of these subsectors are already collected within the OECD data collection on Institutional Investors (sectors rated medium) and the standard Financial Balance Sheets data collection (sectors rated high).

² Without limiting the provision of data to what is nationally available or to subsectors/subinstruments which are significant only in the relevant economy.

³ By taking into account the different level of target/encouraged requirements between quarterly and annual data collections (see the “Proposed template for financial stocks and transactions” in Annex I).

⁴ Refer to the orange cells in the sheets “4.a. New fin. trends (Q)” and “4.b. New fin. trends (A)” in the Excel spreadsheet accompanying this document.

3.6. From-whom-to-whom

The last template under assessment was the one concerning the provision of from-whom-to-whom information. Table 3.6.1, reflects the level of data availability, based on feedback from respondent countries, for both the “tier 1” and “tier 2”⁸ series for both annual and quarterly frequencies. In the table, information is presented by financial instrument and sector level (for more details on the three sector levels refer to the “From-whom-to-whom proposal” in Annex I). With regard to the tier 1 series, sector level 2 is the level for which data are available the most.

Tables AII.16 and AII.17 in Annex II report the same information as shown in table 3.6.1, but split into “tier 1” and “tier 2” data provisions.

Table 3.6.1. From-whom-to-whom information availability (quarterly and annual), by instrument and sector level

From-whom-to-whom (f-w-t-w) information			
Instrument/proposed sector levels	Sector level 1	Sector level 2	Sector level 3
F - Total assets/liabilities	Medium	Low	Low
F1 - Monetary gold and SDRs	Medium	High	Low
F2 - Currency and deposits	Medium	Low	Low
F21 - Currency	Medium	Low	Low
F22 F29 - Deposits	Medium	High	Medium
F3 - Debt securities	High	High	Low
F31 - Debt securities, short-term	Medium	High	Low
F32 - Debt securities, long-term	Medium	High	Low
F4 - Loans	High	High	Medium
F41 - Loans, short-term	Medium	Medium	Low
F42 - Loans, long-term	Medium	Medium	Low
F5 - Equity and investment funds shares	Medium	Low	Low
F51 - Equity	Medium	Low	Low
F511 - Listed shares	Medium	Medium	Low
F512+F519 - Unlisted shares and other equity	Medium	Low	Low
F52 - Investment funds shares or units	Medium	Medium	Low
F6 - Insurance, pension and standardized guarantee schemes	Medium	Low	Low
F61 - Non-life insurance technical reserves	Medium	Medium	Low
F62 - Life insurance and annuity entitlements	Medium	Medium	Low
F63 - Pension entitlements	Medium	Medium	Low
F64 - Claim of pension funds on pension managers	Medium	Low	Low
F65 - Entitlements to non-pension benefits	Low	Low	Low
F66 - Provisions for calls under standardised guarantees	Low	Low	Low
F7 - Financial derivatives and employee stock options	Low	Low	Low
F71 - Financial derivatives	Low	Low	Low
F72 - Employee stock options	Low	Low	Low
F8 - Other accounts receivable/payable	Medium	Low	Low
F81 - Trade credits	Low	Low	Low
F89 - Other accounts receivable/payable excluding trade credits	Low	Low	Low

Tier 1
Tier 2

⁸ The split into tier 1 and tier 2 was not included in the original template presented in the survey, were only tier 1 series were part of the proposed data collection. However, for sector levels 2 and 3, countries were requested to provide feedback on data availability also for instruments included in tier 2, which related to a more detailed instrument breakdown that was included in the sector level 1 proposal only.

Conclusions and final considerations for from-whom-to-whom:

The survey results show that from-whom-to-whom data are generally available for sector level 2 (i.e., the main sectors). Therefore, the IAG recommends that, for both Q and A frequencies, from-whom-to-whom data for levels 1 and 3 are removed from the template and that only level 2 is used for data collection. Also, a change is proposed below, for further consideration.

- A distinction between tier 1 and tier 2 at the instrument level is proposed (refer to the sheet “5. From-whom-to-whom (Q & A)” in the Excel spreadsheet accompanying this document), where instruments under tier 2 were not included in the original template for sector level 2 (they were part of the data collection proposed for sector level 1¹).
 - *To be considered by G-20 economies:*
 - For both Q and A data, consider to include, in the newly proposed template (corresponding to sector level 2 of the original proposal), the instruments’ split into tier 1 and tier 2, where items in tier 1 correspond to those originally included in the sector level 2 proposal, while those in tier 2 correspond to the additional items originally included in the proposal for sector level 1, but for which countries also provided feedback on data availability at sector level 2.

¹ See the “From-whom-to-whom proposal” in Annex I.

3.7 Compliance with 2008 SNA and level of data integration

Most of the surveyed countries confirmed that they are compliant with 2008 SNA (as table 3.7.1 shows) or, if not, they are able to provide metadata explaining deviations. Table AII.18 in Annex II reports detailed information by country.

In terms of inter-sectoral data consistency, it is particularly high in the context of financial stocks and transactions data, as well as, albeit to a lesser extent, for data on stocks of non-financial assets (see table 3.7.2, below). On the other hand, for non-financial transactions, the level of data consistency was assessed as being medium. Table AII.19 in Annex II reports detailed information by country.

Table 3.7.1. Data compliance with 2008 SNA, by template

Compliance	Compliance with 2008 SNA		
	financial stocks and transactions	non-financial transactions	stocks of non-financial assets
yes	95%	89%	89%
no	5%	11%	11%
level of compliance	High	High	High

Table 3.7.2. Level of inter-sectoral data consistency, by template

Consistency	Degree of data integration				
	level of inter-sectoral data consistency				
	quarterly		annual		
	financial stocks and transactions	non-financial transactions	financial stocks and transactions	non-financial transactions	stocks of non-financial assets
full	79%	63%	83%	68%	71%
partial	11%	21%	11%	26%	0%
no	11%	16%	6%	5%	29%
level of consistency	High	Medium	High	Medium	High

ANNEX I



G-20 Institutional Sector Accounts

Follow-up survey on DGI-2 data collection templates

Part 1

As agreed during the G-20 Thematic Workshop on Institutional Sector accounts (held in Paris, 10-12 April 2017), countries are kindly invited to respond to the following questions regarding data collection requirements and more specifically on the targets to be accomplished by 2021, in response to the recommendation # II.8 of the DGI-2 initiative. Responses will be considered for the finalisation of the templates and targets to be presented at the G-20 Global Conference, to be held in Washington D.C. on 14-15 June 2017.

Section 1 - Financial stocks and flows

1.1 Data availability

By referring to the **minimum data requirements ONLY** (i.e. cells in yellow for quarterly data and cells both in yellow and in blue for annual data, in the template sheet), please indicate in the table below for which sector breakdowns for both stocks and flows (broken down into quarterly and annual frequency) you expect data (for most of the instruments) will **NOT be available for dissemination by 2021**, by selecting the response "Not available by 2021" from the drop-down list. Please also specify whether you refer to stocks, flows or both of them by selecting a response from the second drop-down list (if no selection is made this will indicate that you refer to both stocks and flows).

Please leave the cell empty (unselected) in the table below if data are already available for dissemination or data are projected to become available for dissemination by 2021.

For the minimum requirements, please further specify, in the cells of the instrument/sector matrix (in the template), for which instruments data are NOT available for a given sector (which has been indicated NOT to become available below), by marking an "N" (if referring to data NOT being available for both annual and quarterly frequency). If data are available annually but not quarterly then report a "Q". If under certain circumstances data are available quarterly and not annually then mark "Y" (for annual data). Also, if referring specifically to stocks or flows, please report in parentheses an "s" or an "f" (however, if neither "s" nor "f" are specified, this will indicate that you refer to both stocks and flows).

[Please go to the template](#)

Sector:	Quarterly data:		Annual data:	
S1	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S11	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S12	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
(S121+S122+S123)	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S121	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S122	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S123	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
(S128+S129)	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S124	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
(S124+S125+S126+S127)	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S13	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S14	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S15	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
(S14+S15)	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S2	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>

By referring to the **encouraged data requirements** (i.e. cells both in blue and orange for quarterly data and only cells in orange for annual data, in the template sheet), please indicate in the table below for which sector breakdowns for both stocks and flows (broken down into quarterly and annual frequency) you expect data (for most of the instruments) will **NOT be available for dissemination by 2021**, by selecting the response "Not available by 2021" from the drop-down list. Please also specify whether you refer to stocks, flows or both of them by selecting a response from the second drop-down list (if no selection is made this will indicate that you refer to both stocks and flows).

Please leave the cell empty (unselected) in the table below if data are already available for dissemination or data are projected to become available for dissemination by 2021.

Sector:	Quarterly data:		Annual data:	
S11DO and sub-sectors + S11003	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S128 and S129	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S124	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S125, S126 and S127	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S12DO and sub-sectors + S12003	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S1314	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S14 and S15	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>

1.2 Timeliness targets

For data that are available TODAY, please indicate how long after the reference period (quarter or year) the data are released?

- Quarterly data: T+

- Annual data: T+

Is your country able to meet the timeliness targets (T + 4 months for quarterly data and T + 9 months for annual data) for the minimum data requirements by 2021? (please see cells in yellow for quarterly data, and cells both in yellow and in blue for annual data, in the financial stocks and flows template sheet).

- Quarterly data: T + 4 months

- Annual data: T + 9 months

If your country can not meet the timeliness targets by 2021, please indicate how long after the reference period the minimum data requirements will be made publicly available in your country.

- Quarterly data: T+

- Annual data: T+

1.3 Time series length

Countries are encouraged to provide time series as long as possible. Please provide information on time coverage in your country, with regards to what is available today and the expected developments by 2021.

Today:

- Quarterly data: earliest available quarter (format: Q# - YYYY)

- Annual data: earliest available year (format: YYYY)

By 2021:

- Quarterly data: earliest available quarter (format: Q# - YYYY)

- Annual data: earliest available year (format: YYYY)

1.4 Compliance with 2008 SNA

Countries should provide data compliant with the 2008 System of National Accounts (2008 SNA). Will data be compliant with the 2008 SNA methodology by 2021?

Where data are not compliant will you agree to provide information regarding any possible deviation through the provision of metadata?

1.5 Degree of data integration

The goal is to have consistency across all (sub)sectors of the template (i.e., for both the main institutional sectors and the subsectors) by 2021:

- Will your country provide fully consistent data across all institutional sectors (both the main institutional sectors and the subsectors) by 2021 as shown in the financial stocks and flows template?

- Quarterly data:

- Annual data:

- If you responded "NO" to the previous question, can you confirm that your country will be able to provide inter-sectoral consistent data for at least the main institutional sectors (i.e. S1, S11, S12, S13, S14, S15, S2)?

For instance, for a given instrument, will you be able to provide data where at least the equation $S1=S11+S12+S13+S14$ holds, but the equation $S12=S121+S122+S123$ is not consistent (three-digit level)?

- Quarterly data:

- Annual data:

1.6 Sector breakdown details

For the financial corporations sector (i.e. S12), will your country be able to compile and provide data for the three separate sub-sectors, namely central bank (S121), other deposit-taking corporations (S122) and money-market funds (S123), as currently requested in the template?

	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; text-align: center;">S121+S122+S123</td> <td style="width: 20%; text-align: center;">S121</td> <td style="width: 20%; text-align: center;">S122</td> <td style="width: 20%; text-align: center;">S123</td> </tr> </table>	S121+S122+S123	S121	S122	S123	
S121+S122+S123	S121	S122	S123			
- Quarterly data:	Stocks: <input type="text" value="Select"/>	Flows: <input type="text" value="Select"/>				
- Annual data:	Stocks: <input type="text" value="Select"/>	Flows: <input type="text" value="Select"/>				

For the financial corporations sector (i.e. S12), if you will NOT be able to compile and provide data for the three separate sub-sectors, namely S121, S122 and S123, as currently requested in the template, will you be able to compile and provide data at least for the separate sub-sector central bank (S121) and for the sub-aggregate other deposit-taking corporations plus money-market funds (S122 + S123)?

	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; text-align: center;">S121+S122+S123</td> <td style="width: 20%; text-align: center;">S121</td> <td style="width: 20%; text-align: center;">S122+S123</td> </tr> </table>	S121+S122+S123	S121	S122+S123	
S121+S122+S123	S121	S122+S123			
- Quarterly data:	Stocks: <input type="text" value="Select"/>	Flows: <input type="text" value="Select"/>			
- Annual data:	Stocks: <input type="text" value="Select"/>	Flows: <input type="text" value="Select"/>			

As part of the minimum requirement on an annual basis, will your country be able to compile and provide data, separately, for the households sector (S14) and for the NPISHs sector (S15), as currently requested in the financial stocks and flows template?

	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; text-align: center;">S14_S15</td> <td style="width: 20%; text-align: center;">S14</td> <td style="width: 20%; text-align: center;">S15</td> </tr> </table>	S14_S15	S14	S15	
S14_S15	S14	S15			
- Annual data:	Stocks: <input type="text" value="Select"/>	Flows: <input type="text" value="Select"/>			

1.7 Consolidation

For the minimum data requirements, countries are requested to provide data on a **non-consolidated (NCO) basis for all institutional sectors** and on a **consolidated (CO) basis only for the government sector (S13)**, for both stocks and flows.

- Will your country be able to provide consolidated (CO) data for the government sector (S13) (for the minimum data required in the financial stocks and flows template)?

	Stocks:	Flows:
- Quarterly data:	<input type="text" value="Select"/>	<input type="text" value="Select"/>
- Annual data:	<input type="text" value="Select"/>	<input type="text" value="Select"/>

- Will your country be able to provide data on a non-consolidated basis for all institutional sectors and their sub-sectors (reported in the template)?

	Stocks:	Flows:
- Quarterly data:		
S1 and its sub-sectors:	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S11 and its sub-sectors:	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S12 and its sub-sectors:	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S14_S15 and its sub-sectors:	<input type="text" value="Select"/>	<input type="text" value="Select"/>
- Annual data:		
S1 and its sub-sectors:	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S11 and its sub-sectors:	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S12 and its sub-sectors:	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S14_S15 and its sub-sectors:	<input type="text" value="Select"/>	<input type="text" value="Select"/>

1.8 Instrument breakdown details

For other accounts receivable/payable (F8), will your country be able to compile and provide data for the sub-instruments trade credits and advances (F81) and other accounts receivable/payable (F89), for the sectors specified as the minimum data requirements (please see cells in yellow for quarterly data, and cells both in yellow and in blue for annual data, row 53 and 54 in the template sheet) by 2021?

- Quarterly data:

- Annual data:

1.9 Other changes in assets accounts

Part of the advanced ambition of the DGI-2, is to collect data for the other changes in assets accounts. Would your country be able to report data for the other changes in volume of assets (OCVA) account and the revaluations account by 2021, for most of the time series which are part of the minimum data requirements (please see cells in yellow for quarterly data, and cells both in yellow and in blue for annual data, in the template sheet)?

- Quarterly data:

- Annual data:

Section 2 - Non-financial transactions

2.1 Data availability

By referring to the **minimum data requirements ONLY** (i.e. cells in yellow for quarterly data and cells both in yellow and in blue for annual data, in the template sheet), please indicate in the table below for which sector breakdowns (broken down into quarterly and annual frequency) you expect data (for most of the transactions) will **NOT be available for dissemination by 2021**, by selecting the response "Not available by 2021" from the drop-down list.

Please leave the cell empty (unselected) in the table below if data are already available for dissemination or data are projected to become available for dissemination by 2021.

For the minimum requirements, please further specify, in the cells of the transaction/sector matrix (in the template), for which transactions data are NOT available for a given sector (which has been indicated NOT to become available below), by marking an "N" (if referring to data NOT being available for both annual and quarterly frequency). If data are available annually but not quarterly then report a "Q". If under certain circumstances data are available quarterly and not annually then mark "Y" (for annual data).

[Please go to the template.](#)

Sector:	Quarterly data:	Annual data:
S1	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S11	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S12	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S13	<input type="text" value="Select"/>	<input type="text" value="Select"/>
(S14+S15)	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S2	<input type="text" value="Select"/>	<input type="text" value="Select"/>

By referring to the **encouraged data requirements** (i.e. cells both in blue and orange for quarterly data and only cells in orange for annual data, in the template sheet), please indicate in the table below for which sector breakdowns (broken down into quarterly and annual frequency) you expect data (for most of the transactions) will **NOT be available for dissemination by 2021**, by selecting the response "Not available by 2021" from the drop-down list.

Please leave the cell empty (unselected) in the table below if data are already available for dissemination or data are projected to become available for dissemination by 2021.

Sector:	Quarterly data:	Annual data:
S11DO and sub-sectors + S11003	<input type="text" value="Select"/>	<input type="text" value="Select"/>
(S121 + S122 + S123)	<input type="text" value="Select"/>	<input type="text" value="Select"/>
(S128 + S129)	<input type="text" value="Select"/>	<input type="text" value="Select"/>
(S124 + S125 + S126 + S127)	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S12DO and sub-sectors + S12003	<input type="text" value="Select"/>	<input type="text" value="Select"/>
S14 and S15	<input type="text" value="Select"/>	<input type="text" value="Select"/>

2.2 Timeliness targets

For data that are available TODAY, please indicate how long after the reference period (quarter or year) the data are released?

- Quarterly data:	T +	<input type="text" value="Type a #"/>	<input type="button" value="Select"/>
- Annual data:	T +	<input type="text" value="Type a #"/>	<input type="button" value="Select"/>

Is your country able to meet the timeliness targets (T + 4 months for quarterly data and T + 9 months for annual data) for the minimum data requirements by 2021? (please see cells in yellow for quarterly data, and cells both in yellow and in blue for annual data, in the nonfinancial transactions template sheet).

- Quarterly data: T + 4 months	<input type="button" value="Select"/>
- Annual data: T + 9 months	<input type="button" value="Select"/>

If your country can not meet the timeliness targets by 2021, please indicate how long after the reference period the minimum data requirements will be made publically available in your country.

- Quarterly data:	T +	<input type="text" value="Type a #"/>	<input type="button" value="Select"/>
- Annual data:	T +	<input type="text" value="Type a #"/>	<input type="button" value="Select"/>

2.3 Time series length

Countries are encouraged to provide time series as long as possible. Please provide information on time coverage in your country, with regards to what is available today and the expected developments by 2021.

Today:			
- Quarterly data: earliest available quarter	<input type="text" value="Type a Q"/>	(format: Q# - YYYY)	
- Annual data: earliest available year	<input type="text" value="Type a Y"/>	(format: YYYY)	
By 2021:			
- Quarterly data: earliest available quarter	<input type="text" value="Type a Q"/>	(format: Q# - YYYY)	
- Annual data: earliest available year	<input type="text" value="Type a Y"/>	(format: YYYY)	

2.4 Compliance with 2008 SNA

Countries should provide data compliant with the 2008 System of National Accounts (2008 SNA). Will data be compliant with the 2008 SNA methodology by 2021?

Where data are not compliant will you agree to provide information regarding any possible deviation through the provision of metadata?

2.5 Degree of data integration

The goal is to have consistency across all (sub)sectors of the template (i.e., for both the main institutional sectors and the subsectors) by 2021.

- Will your country provide fully consistent data across all institutional sectors (both the main institutional sectors and the subsectors) by 2021 as shown in the nonfinancial transactions template?

- Quarterly data:	<input type="button" value="Select"/>
- Annual data:	<input type="button" value="Select"/>

- If you responded "NO" to the previous question, can you confirm that your country will be able to provide inter-sectoral consistent data for at least the main institutional sectors (i.e. S1, S11, S12, S13, S14, S15, S2)?

For instance, for a given instrument, will you be able to provide data where at least the equation $S1=S11+S12+S13+S14_S15$ holds, but the equation $S12=S121+S122+S123$ is not consistent (three-digit level)?

- Quarterly data:	<input type="button" value="Select"/>
- Annual data:	<input type="button" value="Select"/>

2.6 Seasonal adjustment and price measure

The minimum required data are requested for current prices, in non-seasonally adjusted terms (for the quarterly frequency). However, countries are encouraged to provide data adjusted for price changes (where applicable) and seasonally adjusted (for the quarterly frequency):

- Quarterly data:			
data at current prices, seasonally adjusted	<input type="button" value="Select"/>	<input type="button" value="Select"/>	
data adjusted for price changes, non-seasonally adjusted	<input type="button" value="Select"/>	<input type="button" value="Select"/>	
data adjusted for price changes, seasonally adjusted	<input type="button" value="Select"/>	<input type="button" value="Select"/>	
- Annual data:			
data adjusted for price changes	<input type="button" value="Select"/>	<input type="button" value="Select"/>	

Section 3 - Stocks of non-financial assets

3.1 Data availability

Based on the feedback from the G-20 Thematic Workshop on Institutional Sector accounts (held in Paris, 10-12 April 2017), a new proposal is put forward which now includes certain items as "encouraged items" (please see cells in yellow for minimum data requirements and cells in orange for encouraged data requirements, in the template sheet). Please indicate in the cells of the asset/sector matrix in the template those items for which you expect data will **NOT be available for dissemination by 2021**, by reporting an "X".

Please leave the cell empty if data is available for dissemination or is projected to become available for dissemination by 2021.

[Please go to the template.](#)

3.2 Timeliness targets

For data that are available TODAY, please indicate how long after the reference period (quarter or year) the data are released?

- Annual data: T +

Is your country able to meet the timeliness targets (T + 9 months for annual data) for the minimum data requirements by 2021? (please see cells in yellow in the stocks of nonfinancial assets template sheet).

- Annual data: T + 9 months

If your country can not meet the timeliness targets by 2021, please indicate how long after the reference period the minimum data requirements will be made publically available in your country.

- Annual data: T +

3.3 Time series length

Countries are encouraged to provide time series as long as possible. Please provide information on time coverage in your country, with regards to what is available today and the expected developments by 2021.

Today:

- Annual data: earliest available year (format: YYYY)

By 2021:

- Annual data: earliest available year (format: YYYY)

3.4 Compliance with 2008 SNA

Countries should provide data compliant with the 2008 System of National Accounts (2008 SNA). Will data be compliant with the 2008 SNA methodology by 2021?

Where data are not compliant will you agree to provide information regarding any possible deviation through the provision of metadata?

3.5 Degree of data integration

The goal is to have consistency across all (sub)sectors of the template (i.e., for both the main institutional sectors and the subsectors) by 2021.

- Will your country provide fully consistent data across all institutional sectors (both the main institutional sectors and the subsectors) by 2021 as shown in the stocks of nonfinancial assets template?

- Annual data:

Proposed template for financial stocks and transactions – sectors

Sector:	Quarterly data:	Annual data:
S1		
S11		
S12		
S121+S122+S123		
S121, S122 and S123		
S124+S125+S126+S127		
S124		
S125, S126 and S127		
S128+S129		
S128 and S129		
S13		
S1314		
S14+S15		
S14 and S15		
S2		
	= Minimum	
	= Encouraged	

Total	Domestically controlled non-financial corporations				Foreign-controlled non-financial corporations
	Public non-financial corporations	<i>Of which :</i> Public non financial corporations, which are part of domestic multinationals	Private, national non-financial corporations	<i>Of which :</i> National private non financial corporations, which are part of domestic multinationals	
S11DO	S11001	S110011	S11002	S110021	S11003

Total	Domestically controlled financial corporations				Foreign-controlled financial corporations
	Public financial corporations	<i>Of which:</i> Public financial corporations which are part of domestic multinationals	Private national financial corporations	<i>Of which:</i> National private financial corporations which are part of domestic multinationals	
S12DO	S12001	S120011	S12002	S120021	S12003

Proposed template for financial stocks and transactions – financial instruments

F1 Monetary gold and SDRs
F11 Monetary gold
F12 SDRs
F2 Currency and deposits
Of which: Domestic currency
F21 Currency
F22 Transferable deposits
F221 Interbank positions
F229 Other transferable deposits
F29 Other deposits
F3 Debt securities
Of which: Domestic currency
F31 Short-term
F32 Long-term
With remaining maturity of one year and less
With remaining maturity of more than a year
F4 Loans
Of which: Domestic currency
F41 Short-term
F42 Long-term
With remaining maturity of one year and less
With remaining maturity of more than a year
F5 Equity and investment fund shares
F51 Equity
F511 Listed shares
F512 Unlisted shares
F519 Other equity
F52 Investment fund shares/units
F521 Money market fund shares/units
F522 Non MMF investment fund shares/units
F6 Insurance, pension and standardized guarantee schemes
F61 Non-life insurance technical reserves
F62 Life insurance and annuity entitlements
F63+F64+F65 Retirement entitlements
F63 Pension entitlements
F64 Claim of pension fund on pension managers
F65 Entitlements to non-pension benefits
F66 Provisions for calls under standardized guarantees
F7 Financial derivatives and employee stock options
F71 Financial derivatives
F711 Options
F712 Forwards
F72 Employee stock options
F8 Other accounts receivable/payable
Of which: Domestic currency
F81 Trade credits and advances
F89 Other accounts receivable/payable

	= Minimum
	= Encouraged for quarterly data, minimum for annual data
	= Encouraged (for annual data and quarterly data)

Proposed template for non-financial transactions – sectors

Sector:	Quarterly data:	Annual data:
S1		
S11		
S12		
S121+S122+S123		
S124+S125+S126+S127		
S128+S129		
S13		
S14+S15		
S14 and S15		
S2		
	= Minimum	
	= Encouraged	

Total	Domestically controlled non-financial corporations				Foreign-controlled non-financial corporations
	Public non-financial corporations	<i>Of which :</i> Public non financial corporations, which are part of domestic multinationals	Private, national non-financial corporations	<i>Of which :</i> National private non financial corporations, which are part of domestic multinationals	
S11DO	S11001	S110011	S11002	S110021	S11003

Total	Domestically controlled financial corporations				Foreign-controlled financial corporations
	Public financial corporations	<i>Of which:</i> Public financial corporations which are part of domestic multinationals	Private national financial corporations	<i>Of which:</i> National private financial corporations which are part of domestic multinationals	
S12DO	S12001	S120011	S12002	S120021	S12003

Proposed template for non-financial transactions – transactions

P.6 (for S2)	Exports of goods and services	
P.7 (for S2)	Imports of goods and services	
B.1g	Value added, gross / Gross domestic product	
D.1	Compensation of employees	
B.2g+B.3g	Operating surplus, gross and Mixed income, gross	
D.2	Taxes on production and imports	
	Of which:	
	D.21 (for S1)	Taxes on products
	D.29	Other taxes on production
D.3	Subsidies	
	Of which:	
	D.31 (for S1)	- Subsidies on products
	D.39	- Other subsidies on production
D.4	Property income	
	Of which:	
	D.41	Interest
	D.4N	Property income other than interest
D.41q	<u>Total interest before FISIM allocation</u>	
B.5g	Balance of primary incomes, gross / National income, gross	
D.5	Current taxes on income, wealth, etc	
D.61	Net social contributions	
D.62	Social benefits other than social transfers in kind	
D.63	Social transfers in kind	
D.7	Other current transfers	
	Of which:	
	D.71	Net non-life insurance premiums
	D.72	Non-life insurance claims
	D.7N	Other Current transfers, not elsewhere specified
B.6g	Disposable income, gross	
D.8	Adjustment for the change in pension entitlements	
P.3	Final consumption expenditure	
	Of which:	
	P.31	Individual consumption expenditure
	P.32	Collective consumption expenditure
B.8g	Saving, gross	
D.9	Capital Transfers	
	Of which:	
	D.91	Capital Taxes
	D.9N	Investment Grants and other capital transfers
P.5g	Gross capital formation	
	Of which:	
	P.51g	Gross fixed capital formation
	P.52+P53	Changes in inventories and net acquisition of valuables
P.51c	Consumption of fixed capital	
NP	Acquisitions less disposals of non-produced assets	
B.9	Net lending (+)/Net borrowing (-)	

= Minimum
 = Encouraged

Proposed template for stocks of non-financial assets – assets/sectors matrix

	Total economy	Non-financial corporations	Financial corporations	General government	Households and NPISHs			
	S1	S11	S12	of which: Insurance corporations and pension funds S128+S129	S13	S14+S15	Household S14	NPISH S15
AN1 Produced non-financial assets								
AN11 Fixed assets								
of which:								
AN111 Dwellings								
AN112 Other buildings and structures								
AN 1121 Buildings other than dwellings								
AN 1122 Other structures								
AN117 Intellectual property products								
AN12 Inventories								
AN13 Valuables								
AN2 Non-produced non-financial assets								
AN21 Natural resources								
of which:								
AN211 Land								
of which:								
AN. 2111 Land underlying buildings and structures								
of which:								
AN21111 Land underlying dwellings								
AN211121 Land underlying buildings other than dwellings								
AN212 Mineral and energy reserves								
AN22 Contracts, leases and licenses								
AN23 Goodwill and marketing assets								

G-20 Institutional Sector Accounts
Follow-up survey on DGI-2 data collection templates
Part 2

As agreed during the G-20 Thematic Workshop on Institutional Sector accounts (held in Paris, 10-12 April 2017), countries are kindly invited to respond to the following questions regarding data collection requirements and more specifically on the targets to be accomplished by 2021, in response to the recommendation # II.8 (and # II.5 on Shadow Banking) of the DGI-2 initiative. Responses will be considered for the finalisation of the templates and targets to be presented at the G-20 Global Conference, to be held in Washington D.C. on 14-15 June 2017.

Section 1 - Shadow Banking

1.1 Sector breakdowns

Please indicate which additional sector breakdowns for financial stock data you expect to become available by 2021, broken down into quarterly and annual frequency (all breakdowns are part of more advanced ambitions, with underlined items having low priority). Please specify whether data will be consistent with the rest of the system (add "(n)" in case the data will not (yet) be consistent). **Either leave the cells empty or respond "No" if you do NOT expect data to become available by 2021. In that case, please specify the main reason (e.g. "the specific category is not applicable in your country", "low data quality", "no underlying data available").**

Optionally, the reporter has the possibility to report a "Q" (if referring to quarterly data) and/or an "Y" (for annual data) in the cells of the instrument/sector matrix (in the template) to specify for which instruments data are available for a given sector (which has been indicated to become available below).

[Please go to the template](#)

	Quarterly	Reason if no data is available:	Annual	Reason if no data is available:
- Central Bank (S121)	Select	Select	Select	Select
- Deposit taking corporations except the central bank (S122)	Select	Select	Select	Select
- Money market funds (S123)	Select	Select	Select	Select
<u>Stable NAV MMFs</u>	Select	Select	Select	Select
<u>Floating NAV MMFs</u>	Select	Select	Select	Select
- Non-MMF investment funds (S124)	Select	Select	Select	Select
Open end funds	Select	Select	Select	Select
Bond funds	Select	Select	Select	Select
Equity funds	Select	Select	Select	Select
Mixed or balanced funds	Select	Select	Select	Select
Real estate funds	Select	Select	Select	Select
Hedge funds	Select	Select	Select	Select
Other funds	Select	Select	Select	Select
Closed end funds	Select	Select	Select	Select
<u>Bond funds</u>	Select	Select	Select	Select
<u>Equity funds</u>	Select	Select	Select	Select
<u>Mixed or balanced funds</u>	Select	Select	Select	Select
<u>Real estate funds</u>	Select	Select	Select	Select
<u>Hedge funds</u>	Select	Select	Select	Select
<u>Other funds</u>	Select	Select	Select	Select
- Other financial intermediaries except ICPF (S125)	Select	Select	Select	Select
Financial vehicle corporations engaged in securitisation	Select	Select	Select	Select
Financial corporations engaged in lending	Select	Select	Select	Select
Security and derivative dealers	Select	Select	Select	Select
Specialised financial corporations <u>of which: Clearing houses</u>	Select	Select	Select	Select
Other OFIs	Select	Select	Select	Select
- Financial auxiliaries (S126)	Select	Select	Select	Select
- Captive financial institutions (S127)	Select	Select	Select	Select
Trusts, estate and agency accounts	Select	Select	Select	Select
Brass plate companies	Select	Select	Select	Select
Special Purpose Entities or conduits	Select	Select	Select	Select
Other captive finance companies and money lenders	Select	Select	Select	Select
- Insurance corporations (S128)	Select	Select	Select	Select
Non-life insurance corporations	Select	Select	Select	Select
Life insurance corporations	Select	Select	Select	Select
- Pension funds (S129)	Select	Select	Select	Select
Defined benefit funds	Select	Select	Select	Select
Defined contribution funds	Select	Select	Select	Select

1.2 Instrument breakdowns

Please indicate which additional instrument breakdowns for financial stock data you expect to become available by 2021, both for quarterly and annual frequency. Please specify whether data will be consistent with the rest of the system (add "(n)" in case the data will not (yet) be consistent). Either leave the cells empty or respond "No" if you do NOT expect data to become available by 2021. In that case, please specify the main reason (e.g. "the specific category is not applicable in your country", "low data quality", "no underlying data available").

Optionally, the reporter has the possibility to report a "Q" (if referring to quarterly data) and/or an "Y" (for annual data) in the cells of the instrument/sector matrix (in the template) to specify for which sectors data are available for a given instrument (which has been indicated to become available below).

[Please go to the template](#)

	Quarterly	Reason if no data is available:	Annual	Reason if no data is available:
- Monetary gold and deposits (AF.1)				
- Currency and deposits (AF.2)				
- Debt securities (AF.3)				
Short term (AF.31)				
Nominal value (for liabilities)	Select	Select	Select	Select
Long term (AF.32)				
With remaining maturity of one year and less				
Nominal value (for liabilities)	Select	Select	Select	Select
With remaining maturity of more than a year				
Nominal value (for liabilities)	Select	Select	Select	Select
- Loans (AF.4)				
of which: non-performing loans	Select	Select	Select	Select
Short term (AF.41)				
of which: repurchase agreement, securities lending and margin lending	Select	Select	Select	Select
Long term (AF.42)				
With remaining maturity of one year and less	Select	Select	Select	Select
With remaining maturity of more than a year	Select	Select	Select	Select
- Equity and investment fund shares (AF.5)				
of which: Domestic currency	Select	Select	Select	Select
- Insurance, pension and standardized guarantees (AF.6)				
of which: Domestic currency	Select	Select	Select	Select
- Financial derivatives and employee stock options (AF.7)				
of which: Domestic currency	Select	Select	Select	Select
- Other accounts receivable payable (AF.8)				
- Memorandum item: Possible exposure with regard to				
Financial derivatives	Select	Select	Select	Select
Options	Select	Select	Select	Select
Forwards	Select	Select	Select	Select
Other contingent liabilities	Select	Select	Select	Select
Financial guarantees	Select	Select	Select	Select
Credit risk insurance	Select	Select	Select	Select

Section 2 - From-whom-to-whom (f-w-t-w) information

2.1 Data availability

Please indicate in the table below those items for which you expect data will be available for dissemination by 2021, by marking an "X" (if referring to data being available for both annual and quarterly frequency). If data are available annually but not quarterly then report a "Y". If under certain circumstances data are available quarterly and not annually then mark "Q" (for quarterly data). Also, if referring specifically to stocks or flows, please report in parentheses an "s" or an "f" (however, if neither "s" nor "f" are specified, this will indicate that you refer to both stocks and flows).

All from whom-to-whom information are part of the more advance ambition data collection.

Those blue-shaded cells denote that the item is explicitly requested under the OECD proposal while the white cells denote the item is not requested at the given level of sector detail. However, details on availability are welcome here as well when applicable. When data is only partially available for a given instrument and sector level (e.g. not all applicable issuer-holder relations can be completed), please follow the same reporting as above and provide details in the cell provided for additional comments.

Please leave the cell empty if data is NOT projected to become available by 2021. When possible, please specify the main reason why data will not be available in the section provided below for additional comments.

Optionally, the reporter can provide specific details on the availability of information in the three sector level templates provided separately in the "7.From-whom-to-whom" template sheet. This page may also serve as a reference in filling out the table below. Those template cells shaded in grey indicate that the asset-liability relation for the involved sectors and given instrument is generally non-applicable. Those cells shaded in blue indicate that the relation is generally applicable and thus requested for collection. If a blue-shaded cell is not applicable taking into account country-specific circumstances, then please report "NA" in parentheses.

[Please go to the template](#)

Instrument/proposed sector levels	Sector level 1	Sector level 2	Sector level 3	Additional comments:
F - Total assets/liabilities				
F1 - Monetary gold and SDRs				
F2 - Currency and deposits				
F21 - Currency				
F22_F29 - Deposits				
F3 - Debt securities				
F31 - Debt securities, short-term				
F32 - Debt securities, long-term				
F4 - Loans				
F41 - Loans, short-term				
F42 - Loans, long-term				
F5 - Equity and investment funds shares				
F51 - Equity				
F511 - Listed shares				
F512+F519 - Unlisted shares and other equity				
F52 - Investment funds shares or units				
F6 - Insurance, pension and standardized guarantee schemes				
F61 - Non-life insurance technical reserves				
F62 - Life insurance and annuity entitlements				
F63 - Pension entitlements				
F64 - Claim of pension funds on pension managers				
F65 - Entitlements to non-pension benefits				
F66 - Provisions for calls under standardised guarantees				
F7 - Financial derivatives and employee stock options				
F71 - Financial derivatives				
F72 - Employee stock options				
F8 - Other accounts receivable/payable				
F81 - Trade credits				
F89 - Other accounts receivable/payable excluding trade credits				

Shadow banking proposal – sectors

- S121 Central bank
- S122 Other deposit-taking corporations
- S123 Money market funds
 - Stable NAV MMFs
 - Floating NAV MMFs
- S124 Non-MMF funds
 - Open end funds
 - Bond funds
 - Equity funds
 - Mixed or balanced funds
 - Real estate funds
 - Hedge funds
 - Other funds
 - Closed end funds
 - Bond funds
 - Equity funds
 - Mixed or balanced funds
 - Real estate funds
 - Hedge funds
 - Other funds

- S125 Other financial intermediaries except ICPF
 - Financial vehicle corporations engaged in securitisation
 - Financial corporations engaged in lending
 - Security and derivative dealers
 - Specialised financial corporations
 - Of which clearing houses
 - Other OFI's
- S126 Financial auxiliaries
- S127 Captive financial institutions
 - Trusts, estate and agency accounts
 - Brass plate companies
 - Special purpose entities or conduits
 - Other captive finance companies and money lenders
- S128 Insurance corporations
 - Non-life insurance corporations
 - Life insurance corporations
- S129 Pension funds
 - Defined benefit funds
 - Defined contribution funds

Tier 1
Tier 2

Shadow banking proposal – instruments

- AF.1 Monetary gold
- AF.2 Currency and deposits
 - AF.21 Currency
 - AF.22 Transferable deposits
 - AF.29 Other deposits
- AF.3 Debt securities
 - AF.31 Short term
 - Nominal value (for liabilities)
 - AF.32 Long term – short and long term remaining maturity
 - Nominal value (for liabilities)
- AF.4 Loans
 - of which non-performing loans
 - AF.41 Short term
 - of which repurchase agreements, securities lending and margin lending
 - AF.42 Long term – short and long term remaining maturity
- AF.5 Equity and investment fund shares
 - AF.51 Equity
 - AF.511 Listed shares
 - AF.512 Unlisted shares
 - AF.519 Other equity

Tier 1

Tier 2

- AF.52 Investment fund shares/units
 - AF.521 MMF shares/units
 - AF.522 Non-MMF shares/units
- AF.6 Insurance, pension and standardized guarantee schemes
- AF.7 Financial derivatives and employee stock options
 - AF.71 Financial derivatives
 - AF.711 Options
 - AF.712 Forwards
 - AF.72 Employee stock options
- AF.8 Other accounts receivable/payable

Memorandum item:

Possible exposure with regard to:

Financial derivatives

Options

Forwards

Other contingent liabilities

Financial guarantees

Credit risk insurance

From-whom-to-whom proposal

F

		Sector level 2		Sector level 3		
sectors	Sector level 1		Total economy (S1)		Total economy (S1)	
	Total economy (S1) of which: Financial corporations (S12) * of which: General government (S13) *		Non-financial corporations (S11) Financial corporations (S12) General government (S13) Households and NPISHs (S14_S15)		Non-financial corporations (S11) Financial corporations (S12) Monetary financial institutions (S121+S122+S123) Non-MMF investment funds (S124) Other financial institutions (S125+S126+S127) Insurance corporations and Pension funds (S128+S129) Insurance corporations (S128) * Pension funds (S129) * General government (S13) Central government (S1311) State government (S1312) Local government (S1313) Social security funds (S1314) Households and NPISHs (S14_S15) Households (S14) * NPISHs (S15) *	
instruments	Rest of world (S2)		Rest of world (S2)		Rest of world (S2) of which: Non-financial corporations (S11) * of which: Financial corporations (S12) * of which: General government (S13) * of which: Households and NPISHs (S14_S15) *	
	F - Total assets/liabilities F1 - Monetary gold and SDRs F2 - Currency and deposits F21 - Currency F22_F29 - Deposits F3 - Debt securities F31 - Debt securities, short-term F32 - Debt securities, long-term F4 - Loans F41 - Loans, short-term F42 - Loans, long-term F5 - Equity and investment funds shares F51 - Equity F511 - Listed shares F512+F519 - Unlisted shares and other equity F52 - Investment funds shares or units F6 - Insurance, pension and standardized guarantee schemes F61 - Non-life insurance technical reserves F62 - Life insurance and annuity entitlements F63 - Pension entitlements F64 - Claim of pension funds on pension managers F65 - Entitlements to non-pension benefits F66 - Provisions for calls under standardised guaranteees F7 - Financial derivatives and employee stock options F71 - Financial derivatives F72 - Employee stock options F8 - Other accounts receivable/payable F81 - Trade credits *		F - Total assets/liabilities F1 - Monetary gold and SDRs F2 - Currency and deposits F21 - Currency F22_F29 - Deposits F3 - Debt securities F31 - Debt securities, short-term * F32 - Debt securities, long-term * F4 - Loans F41 - Loans, short-term F42 - Loans, long-term F5 - Equity and investment funds shares F51 - Equity F511 - Listed shares F512+F519 - Unlisted shares and other equity F52 - Investment funds shares or units F6 - Insurance, pension and standardized guarantee schemes F61 - Non-life insurance technical reserves F62 - Life insurance and annuity entitlements F63 - Pension entitlements F64 - Claim of pension funds on pension managers F65 - Entitlements to non-pension benefits F66 - Provisions for calls under standardised guaranteees F7 - Financial derivatives and employee stock options F71 - Financial derivatives F72 - Employee stock options F8 - Other accounts receivable/payable F81 - Trade credits *		F - Total assets/liabilities F1 - Monetary gold and SDRs F2 - Currency and deposits F21 - Currency F22_F29 - Deposits F3 - Debt securities F31 - Debt securities, short-term F32 - Debt securities, long-term F4 - Loans F41 - Loans, short-term F42 - Loans, long-term F5 - Equity and investment funds shares F51 - Equity F511 - Listed shares F512+F519 - Unlisted shares and other equity F52 - Investment funds shares or units F6 - Insurance, pension and standardized guarantee schemes F61 - Non-life insurance technical reserves F62 - Life insurance and annuity entitlements F63 - Pension entitlements F64 - Claim of pension funds on pension managers F65 - Entitlements to non-pension benefits F66 - Provisions for calls under standardised guaranteees F7 - Financial derivatives and employee stock options F71 - Financial derivatives F72 - Employee stock options F8 - Other accounts receivable/payable F81 - Trade credits *	
<p><i>blue shaded cells indicate requests for sector levels 1 and 2; red for sector level 3</i></p> <p><i>* : under discussion</i></p>						

ANNEX II

Table AII.1. Data availability for financial stocks and transactions, by country and sector

		Financial stocks and transactions: institutional sector requirements																	yes	no	data availability							
		Australia	Brazil	Canada	China	France	Germany	India *	Indonesia	Italy	Japan	Korea	Mexico	Russia	South Africa	Turkey	United Kingdom	United States				Euro area (ECB) **	Hong Kong	Netherlands	Singapore	Spain		
quarterly	target	S1	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	89%	11%	High	
		S11	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	89%	11%	High
		S12	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	89%	11%	High
		(S121+S122+S123)	yes	yes	yes	yes	yes	no	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	84%	16%	High
		S121	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	89%	11%	High
		S122	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	89%	11%	High
		S123	yes	yes	yes	yes	yes	no	no	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	no	no	yes	yes	yes	yes	74%	26%	High
		(S128-S129)	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	89%	11%	High
	encouraged	(S124+S125+S126+S127)	yes	yes	yes	yes	yes	no	yes	yes	no	yes	yes	yes	no	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	79%	21%	High
		S13	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	89%	11%	High
		(S14+S15)	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	89%	11%	High
		S2	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	89%	11%	High
		S11DO and sub-sectors + S11003	no	yes	no	no	no	no	no	no	no	no	no	no	no	no	no	yes	no	no	no	no	no	no	no	11%	89%	Low
		S128 and S129	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	89%	11%	High
		S124	yes	yes	yes	yes	yes	no	no	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	79%	21%	High
		S125, S126 and S127	no	yes	yes	yes	yes	no	no	no	no	yes	no	no	no	no	no	yes	yes	no	no	no	no	no	no	53%	47%	Medium
S12DO and sub-sectors + S12003	no	yes	no	no	no	no	no	no	no	no	no	no	no	no	no	yes	no	no	no	no	no	no	no	11%	89%	Low		
S1314	no	yes	yes	yes	yes	no	no	yes	yes	no	no	no	no	yes	yes	yes	no	no	no	yes	yes	yes	yes	47%	53%	Medium		
S14 and S15	no	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	74%	26%	High		
annual	target	S1	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	94%	6%	High	
		S11	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	94%	6%	High
		S12	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	94%	6%	High
		(S121+S122+S123)	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	89%	11%	High
		S121	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	94%	6%	High
		S122	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	94%	6%	High
		S123	yes	yes	yes	yes	yes	yes	no	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	no	no	yes	yes	yes	yes	78%	22%	High
		(S128-S129)	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	94%	6%	High
	encouraged	S124	yes	yes	yes	yes	yes	no	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	83%	17%	High
		(S124+S125+S126+S127)	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	no	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	83%	17%	High
		S13	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	94%	6%	High
		S14	no	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	no	no	yes	yes	no	no	yes	yes	yes	yes	yes	yes	67%	33%	Medium
		S15	no	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	no	no	yes	yes	no	no	yes	yes	yes	yes	yes	yes	67%	33%	Medium
		(S14+S15)	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	94%	6%	High
		S2	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	94%	6%	High
		S11DO and sub-sectors + S11003	no	yes	no	no	yes	no	no	no	no	no	no	no	no	no	no	yes	no	no	no	no	no	no	no	17%	83%	Low
S128 and S129	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	94%	6%	High	
S125, S126 and S127	no	yes	yes	yes	yes	no	no	no	no	yes	yes	yes	no	no	yes	yes	yes	no	no	no	no	no	no	56%	44%	Medium		
S12DO and sub-sectors + S12003	no	yes	no	no	yes	no	no	no	no	no	no	no	no	no	yes	yes	no	no	no	no	no	no	no	17%	83%	Low		
S1314	no	yes	yes	yes	yes	no	yes	no	yes	yes	no	yes	no	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	67%	33%	Medium		

yes available for most of the financial instruments by 2021
no not available for most of the financial instruments by 2021
no response provided

* Annual data for India are only available for transactions

** ECB response only concerned quarterly financial statistics data for the EA aggregate

Table AII.2. Timeliness and time series length for financial stocks and transactions

Country	Financial stocks and transactions							
	quarterly				annual			
	timeliness		time series length		timeliness		time series length	
2021 target: T + 4 months	today	by 2021	today	2021 target: T + 9 months	today	by 2021	today	
Australia	YES	T+3 Months	1988	1988	YES	T+4 Months	1989	1989
Brazil								
Canada	YES	T+75 Days	1990	1990	YES	T+75 Days	1990	1990
China								
France	YES	T+97 Days	1995	1995	YES	T+4 Months	1996	1996
Germany	YES	T+105 Days	1995	1999	YES	T+9 Months	1995	1995
India *					NO	T+17 Months	1952	1952
Indonesia	NO	T+6 Months	2013	2013	NO	T+12 Months	2010	2010
Italy	YES	T+120 Days	1999	1999	YES	T+9 Months	1999	1999
Japan	YES	T+4 Months	2005	2005	YES	T+9 Months	2005	2005
Korea	YES	T+3 Months	2009	2009	YES	T+3 Months	2008	2008
Mexico	NO	not compiled	2008	not compiled	NO	T+11 Months	2003	2003
Russia	NO	T+12 Months	2015	2015	NO	T+15 Months	2012	2012
South Africa	NO	T+6 Months	2010	1992	YES	T+9 Months	2010	1992
Turkey	YES	T+4 Months	2015	2015	YES	T+6 Months	2010	2010
United Kingdom	YES	T+90 Days		1997	YES	T+9 Months		1997
United States	YES	T+10 Weeks	1952	1952	YES	T+10 Weeks	1945	1945
Euro area (ECB) **	YES	T+94 Days	1999	1999				
Hong Kong	NO	not compiled			NO	not compiled		
Netherlands	YES	T+85 Days	1999	1999	YES	T+6 Months	1995	1995
Singapore								
Spain	YES	T+105 Days	1995	1995	YES	T+105 Days	1995	1995

yes timeliness target respected by 2021
no timeliness target not respected by 2021
no response provided

* Annual data for India are only available for transactions

** ECB response only concerned quarterly financial statistics data for the EA aggregate

Financial stocks and transactions - timeliness		
accomplishment of the target	quarterly	annual
	2021 target: T + 4 months	2021 target: T + 9 months
yes	72%	72%
no	28%	28%
level of accompl.	High	High

Table AII.3. Additional instrument and sector data requirements for financial stocks and transactions

Country	Financial stocks and transactions			
	instrument and sector details			
	quarterly		annual	
	F81 & F89	S122+S123	F81 & F89	S122+S123
Australia	NO	YES	NO	YES
Brazil				
Canada	YES	YES	YES	YES
China				
France	YES	YES	YES	YES
Germany	YES	YES	YES	YES
India *			NO	YES
Indonesia	NO	YES	NO	YES
Italy	YES	YES	YES	YES
Japan	YES	NO	YES	NO
Korea	YES	YES	YES	YES
Mexico	YES	YES	YES	YES
Russia	NO	YES	NO	YES
South Africa	YES	YES	YES	YES
Turkey	YES	YES	YES	YES
United Kingdom				
United States	YES	YES	YES	YES
Euro area (ECB) **	YES	YES		
Hong Kong				
Netherlands	YES	YES	YES	YES
Singapore				
Spain	YES	YES	YES	YES
yes	81%	94%	75%	94%
no	19%	6%	25%	6%
level of availability	High	High	High	High

yes data available by 2021
no data not available by 2021
no response provided

* Annual data for India are only available for transactions

** ECB response only concerned quarterly financial statistics data for the EA aggregate

Table AII.4. Availability of consolidated data for financial stocks and transactions for the general government sector (S13), by country

Country	Financial stocks and transactions: availability of consolidated data for S13			
	quarterly		annual	
	stocks	transactions	stocks	transactions
Australia	yes	yes	yes	yes
Brazil				
Canada				
China				
France	yes	yes	yes	yes
Germany	yes	yes	yes	yes
India *	no	no	no	yes
Indonesia	yes	yes	yes	yes
Italy	no	no	no	no
Japan	no	no	no	no
Korea	no	no	no	no
Mexico	no	no	no	no
Russia	yes	yes	yes	yes
South Africa	yes	yes	yes	yes
Turkey	yes	yes	yes	yes
United Kingdom				
United States	yes	yes	yes	yes
Euro area (ECB) **	no	no		
Hong Kong	no	no	no	no
Netherlands	yes	yes	yes	yes
Singapore				
Spain	yes	yes	yes	yes
yes	59%	59%	63%	69%
no	41%	41%	38%	31%
data availability	Medium	Medium	Medium	Medium

yes
no

* Annual data for India are only available for transactions

** ECB response only concerned quarterly financial statistics data for the EA aggregate

Table AII.5. Data availability for non-financial transactions, by country and sector

		Non-financial transactions: institutional sector requirements	Australia	Brazil	Canada	China	France	Germany	India	Indonesia	Italy	Japan	Korea	Mexico	Russia	South Africa	Turkey	United Kingdom	United States	Euro area (ECB) *	Hong Kong	Netherlands	Singapore	Spain	yes	no	data availability
			quarterly	target	target	target	target	target	target	target	target	target	target	target	target	target	target	target	target	target	target	target	target	target	target	target	target
quarterly	target	S1	yes	yes	yes	no	yes	yes	no	yes	yes	no	yes	yes		yes	yes	yes	yes		no	yes	yes	79%	21%	High	
		S11	yes	yes	yes	no	yes	yes	no	yes	yes	no	yes	yes		yes	yes	yes	yes		no	yes	yes	79%	21%	High	
		S12	yes	yes	yes	no	yes	yes	no	yes	yes	no	yes	yes		yes	yes	yes	yes		no	yes	yes	79%	21%	High	
		S13	yes	yes	yes	no	yes	yes	no	yes	yes	no	yes	yes		yes	yes	yes	yes		no	yes	yes	79%	21%	High	
		(S14+S15)	yes	yes	yes	no	yes	yes	no	yes	yes	no	yes	yes		yes	yes	yes	yes		no	yes	yes	79%	21%	High	
	encouraged	S2	yes	yes	yes	no	yes	yes	no	yes	yes	no	yes	yes		yes	yes	yes	yes		no	yes	yes	79%	21%	High	
		S11DO and sub-sectors + S11003	no	no	yes	no	no	no	no	no	no	no	no	no		no	yes	yes	no		no	no	no	16%	84%	Low	
		(S121+S122+S123)	no	no	yes	no	no	no	no	no	yes	no	no	no		no	yes	yes	yes		no	yes	yes	37%	63%	Low	
		(S128+S129)	no	no	yes	no	no	no	no	no	yes	no	no	no		no	yes	yes	yes		no	yes	yes	37%	63%	Low	
		(S124+S125+S126+S127)	no	no	yes	no	no	no	no	no	yes	no	no	no		no	yes	yes	no		no	no	yes	32%	68%	Low	
annual	target	S11DO and sub-sectors + S12003	no	no	yes	no	no	no	no	no	no	no	no		no	yes	yes	no		no	no	no	yes	16%	84%	Low	
		S14 and S15	no	no	yes	no	no	no	no	no	yes	yes	no	no		no	yes	yes	yes		no	yes	yes	42%	58%	Medium	
		S1	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes		yes	yes	yes	yes		no	yes	yes	89%	11%	High	
		S11	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes		yes	yes	yes	yes		no	yes	yes	89%	11%	High	
		S12	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes		yes	yes	yes	yes		no	yes	yes	89%	11%	High	
encouraged	S13	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes		yes	yes	yes	yes		no	yes	yes	89%	11%	High		
	(S14+S15)	yes	yes	yes	no	yes	yes	no	yes	yes	yes	yes	yes		yes	yes	yes	yes		no	yes	yes	84%	16%	High		
	S2	yes	yes	yes	yes	yes	yes	no	yes	yes	no	yes	yes		yes	yes	yes	yes		no	yes	yes	84%	16%	High		
	S11DO and sub-sectors + S11003	no	no	yes	no	no	no	no	no	no	no	no	no		no	yes	yes	no		no	no	no	16%	84%	Low		
	(S121+S122+S123)	no	no	yes	no	no	no	no	no	yes	no	no	no		no	yes	yes	yes		no	no	yes	47%	53%	Medium		

yes available for most of the non-financial transactions by 2021
no not available for most of the non-financial transactions by 2021
no response provided

* ECB response only concerned quarterly financial statistics data for the EA aggregate

Table AII.6. Timeliness and time series length for non-financial transactions

Country	Non-financial transactions							
	quarterly				annual			
	timeliness		time series length		timeliness		time series length	
2021 target	today	by 2021	today	2021 target	today	by 2021	today	
Australia	YES	T+3 Months	1988	1988	YES	T+4 Months	1989	1989
Brazil	YES	not compiled	2010	not compiled	YES	T+23 Months	2000	2000
Canada	YES	T+60 Days	1981	1997	YES	T+60 Days	1981	1997
China	NO	not compiled	not compiled	not compiled	NO	T+18 Months	1992	1992
France	YES	T+90 Days	1949	1949	YES	T+9 Months	1949	1949
Germany	YES	T+85 Days		1999	YES	T+9 Months		1995
India	NO	T+2 Months	1999	1999	NO	T+17 Months	1950	1950
Indonesia	NO	not compiled	2015	not compiled	NO	not compiled	2010	not compiled
Italy	YES	T+85 Days	1999	1999	YES	T+9 Months	1995	1995
Japan	NO	T+18 Months	1994	1994	YES	T+9 Months	1994	1994
Korea	YES	not compiled	2000	not compiled	YES	T+3 Months	1975	1975
Mexico	NO	not compiled	2008	not compiled	NO	T+11 Months	2003	2003
Russia								
South Africa	NO	not compiled	2010	not compiled	YES	not compiled	2010	not compiled
Turkey	YES	not compiled	2021	not compiled	YES	T+9 Months	2016	2016
United Kingdom	YES	T+90 Days		1997	YES	T+9 Months		1997
United States	YES	not compiled	1970	1970	YES	T+9 Months	1970	1970
Euro area (ECB) *								
Hong Kong	NO	T+3 Months			NO	T+11 Months		
Netherlands	YES	T+85 Days	1999	1999	YES	T+6 Months	1995	1995
Singapore								
Spain	YES	T+85 Days	1999	1999	YES	T+9 Months	1999	1999

yes timeliness target respected by 2021
no timeliness target not respected by 2021
no response provided

* ECB response only concerned quarterly financial statistics data for the EA aggregate

Non-financial transactions - timeliness		
accomplishment of the target	quarterly	annual
	2021 target: T + 4 months	2021 target: T + 9 months
yes	63%	74%
no	37%	26%
level of accompl.	Medium	High

Table AII.7. Additional data requirements for non-financial transactions

Country	Non-financial transactions			
	seasonal adjustment and price measure			
	quarterly			annual
	data at current prices, seasonally adjusted	data adjusted for price changes, non-seasonally adjusted	data adjusted for price changes, seasonally adjusted	data adjusted for price changes
Australia	yes: medium	no	no	no
Brazil	no	no	no	no
Canada	yes: medium	yes: medium	yes: medium	yes: medium
China	no	no	no	no
France	yes: high	yes: high	yes: high	yes: high
Germany	yes: low	no	no	no
India	no	yes: low	no	yes: low
Indonesia	no	no	no	no
Italy	yes: low	yes: low	yes: low	yes: low
Japan	no	no	no	no
Korea	yes: low	yes: low	yes: low	yes: low
Mexico	yes: high	no	no	no
Russia				
South Africa	yes: low	yes: low	yes: low	yes: low
Turkey	yes: low	yes: low	yes: low	yes: low
United Kingdom	yes: low			
United States	yes: high	yes: high	yes: high	yes: high
Euro area (ECB) *				
Hong Kong	yes: low	yes: low	yes: low	yes: low
Netherlands	yes: low	no	no	no
Singapore				
Spain	yes: low	no	no	no
no	26%	50%	56%	50%
yes	74%	50%	44%	50%
yes: high	21%	22%	25%	22%
yes: medium	14%	11%	13%	11%
yes: low	64%	67%	63%	67%
yes: high	available for almost all series			
yes: medium	available for most of the series			
yes: low	available for a selection of series			
	no response provided			

** ECB response only concerned quarterly financial statistics data for the EA aggregate

Table AII.8. Data availability for stocks of non-financial assets, by sector and asset type – target requirements

Stocks of Non-Financial Assets: Sectors and Asset Types	S1	S11	S12	S128+S129	S13	S14+S15	S14	S15
AN1 Produced non-financial assets								
AN11 Fixed assets	High	High	High		High	High		
of which: AN111 Dwellings	High	High	High		High	High		
of which: AN112 Other buildings and structures	High	High	High		High	High		
AN1121 Buildings other than dwellings	High	High	High		High	High		
AN1122 Other structures	High	High	High		High	High		
of which: AN117 Intellectual property products	High	High	High		High	High		
AN12 Inventories	High	High	High		High	High		
AN13 Valuables								
AN2 Non-produced non-financial assets								
AN21 Natural resources								
of which: AN211 Land						High		
of which: AN2111 Land underlying buildings and structures						Medium		
of which: AN21111 Land underlying dwellings	Medium	Medium	Medium		Medium	Medium		
of which: AN211121 Land underlying buildings other than dwellings						Low		
of which: AN212 Mineral and energy reserves								
AN22 Contracts, leases and licenses								
AN23 Goodwill and marketing assets								

	Target
	Encouraged

Table AII.9. Data availability for stocks of non-financial assets, by sector and asset type – encouraged requirements

Stocks of Non-Financial Assets: Sectors and Asset Types	S1	S11	S12	S128+S129	S13	S14+S15	S14	S15
AN1 Produced non-financial assets	High	Medium	Medium	Low	Medium	Medium	Medium	Medium
AN11 Fixed assets				Low			Medium	Medium
of which: AN111 Dwellings				Low			Medium	Medium
of which: AN112 Other buildings and structures				Low			Medium	Medium
AN1121 Buildings other than dwellings				Low			Medium	Medium
AN1122 Other structures				Low			Medium	Medium
of which: AN117 Intellectual property products				Low			Medium	Medium
AN12 Inventories				Low			Medium	Medium
AN13 Valuables	Low	Low	Low	Low	Low	Low	Low	Low
AN2 Non-produced non-financial assets	Low	Low	Medium	Low	Medium	Low	Low	Low
AN21 Natural resources	Low	Low	Low	Low	Low	Low	Low	Low
of which: AN211 Land	Medium	Medium	Medium	Low	Medium		Medium	Medium
of which: AN2111 Land underlying buildings and structures	Medium	Medium	Medium	Low	Medium		Low	Low
of which: AN21111 Land underlying dwellings				Low			Low	Low
of which: AN211121 Land underlying buildings other than dwellings	Low	Low	Low	Low	Low		Low	Low
of which: AN212 Mineral and energy reserves	Medium	Low	Low	Low	Low	Low	Low	Low
AN22 Contracts, leases and licenses	Low	Low	Low	Low	Low	Low	Low	Low
AN23 Goodwill and marketing assets	Low	Low	Low	Low	Low	Low	Low	Low

	Target
	Encouraged

Table AII.10. Timeliness and time series length for stocks of non-financial assets

Stocks of non-financial assets				
annual				
Country	timeliness		time series length	
	2021 target: T + 9	today	by 2021	today
Australia	YES	T+4 Months	1990	1990
Brazil	NO	not compiled		not compiled
Canada	YES	T+75 Days	1961	1990
China	NO	not compiled		
France	YES	T+7 Months	1978	1978
Germany	YES	T+10 Months	1999	1999
India	NO	T+17 Months	1950	1950
Indonesia	NO	not compiled	2010	not compiled
Italy	NO	T+12 Months	2012	2012
Japan	NO	T+13 Months	1994	1994
Korea	YES	T+9 Months	1970	1970
Mexico	NO	T+11 Months	2003	2003
Russia				
South Africa	YES	not compiled	2010	not compiled
Turkey	YES	not available	2021	
United Kingdom	YES	T+9 Months		1997
United States	YES	T+9 Months	1970	1970
Euro area (ECB) *				
Hong Kong	NO	not compiled		
Netherlands	YES	T+6 Months	2001	2001
Singapore				
Spain				

yes timeliness target respected by 2021

no timeliness target not respected by 2021

no response provided

* ECB response only concerned quarterly financial statistics data for the EA aggregate

Stocks of non-financial assets - timeliness	
accomplishment of the target	annual
	2021 target: T + 9 months
yes	56%
no	44%
level of accompl.	Medium

Table AII.11. Data availability for other changes in volume of assets (OCVA) account and the revaluations account, by country

Country	Financial flows	
	other changes in volume of assets (OCVA) account and the revaluations account	
	quarterly	annual
Australia	NO	NO
Brazil		
Canada	NO	NO
China		
France	YES	YES
Germany	YES	YES
India		NO
Indonesia	NO	NO
Italy	NO	NO
Japan	NO	NO
Korea	NO	NO
Mexico	YES	YES
Russia	NO	NO
South Africa	YES	YES
Turkey	YES	YES
United Kingdom		
United States	YES	YES
Euro area (ECB) *	YES	
Hong Kong		
Netherlands	YES	YES
Singapore		
Spain	NO	YES
yes	50%	50%
no	50%	50%
level of availability	Medium	Medium

yes data available by 2021

no data not available by 2021

no response provided

* ECB response only concerned quarterly financial statistics data for the EA aggregate

Table AII.12. Data availability for capturing relevant trends in the financial world (including shadow banking), by country and sector - quarterly

Institutional sectors	Capturing relevant trends in the financial world (including shadow banking)																			yes	no	data availability		
	quarterly																							
	Australia	Brazil	Canada	China	France	Germany	India *	Indonesia	Italy	Japan	Korea	Mexico	Russia	South Africa	Turkey	United Kingdom	United States	Euro area (ECB) **	Hong Kong				Netherlands	Singapore
- Central Bank (S121)	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	no	yes	yes	89%	11%	High
- Deposit taking corporations except the central bank (S122)	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	94%	6%	High
- Money market funds (S123)	yes	yes	yes	yes	yes	no	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	72%	28%	High
Stable NAV MMFs	no	no	yes	no	no	no	no	no	no	no	no	no	no	no	yes	yes	no	no	yes	no	22%	78%	Low	
Floating NAV MMFs	no	no	yes	no	no	no	no	no	no	no	no	no	no	yes	yes	no	yes	no	no	yes	no	28%	72%	Low
- Non-MMF Investment funds (S124)	yes	yes	no	yes	no	no	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	no	72%	28%	High
Open end funds	no	yes	yes	yes	no	no	no	no	no	no	no	yes	yes	yes	yes	yes	no	no	yes	no	50%	50%	Medium	
Bond funds	no	yes	yes	yes	no	no	no	no	no	no	no	no	yes	yes	no	yes	no	no	yes	no	39%	61%	Low	
Equity funds	yes	yes	yes	yes	no	no	no	no	no	no	no	no	yes	yes	no	yes	no	no	yes	no	44%	56%	Medium	
Mixed or balanced funds	no	yes	yes	yes	no	no	no	no	no	no	no	yes	yes	yes	no	yes	no	no	yes	no	44%	56%	Medium	
Real estate funds	yes	yes	yes	yes	no	no	no	no	no	no	no	yes	yes	yes	yes	yes	no	no	yes	no	50%	50%	Medium	
Hedge funds	no	no	yes	yes	no	no	no	no	no	no	no	no	yes	yes	no	yes	no	no	yes	no	33%	67%	Low	
Other funds	no	yes	yes	yes	no	no	no	no	no	no	no	yes	yes	yes	no	yes	no	no	yes	no	44%	56%	Medium	
Closed end funds	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no	yes	no	no	yes	no	17%	83%	Low	
Bond funds	no	no	no	yes	no	no	no	no	no	no	no	no	no	no	no	yes	no	no	yes	no	22%	78%	Low	
Equity funds	yes	no	no	yes	no	no	no	no	no	no	no	no	no	no	no	yes	no	no	yes	no	22%	78%	Low	
Mixed or balanced funds	no	no	no	yes	no	no	no	no	no	no	no	yes	no	no	no	yes	no	no	yes	no	22%	78%	Low	
Real estate funds	yes	no	no	yes	no	no	no	no	no	no	no	yes	no	no	yes	yes	no	no	yes	no	33%	67%	Low	
Hedge funds	no	no	no	yes	no	no	no	no	no	no	no	no	no	no	no	yes	no	no	yes	no	17%	83%	Low	
Other funds	no	no	no	yes	no	no	no	no	no	no	no	yes	no	yes	no	yes	no	no	yes	no	28%	72%	Low	
- Other financial intermediaries except ICPF (S125)	no	yes	yes	yes	no	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	no	yes	no	72%	28%	High	
Financial vehicle corporations engaged in securitisation	yes	yes	yes	yes	no	no	yes	no	no	yes	no	no	yes	no	yes	yes	yes	no	yes	no	56%	44%	Medium	
Financial corporations engaged in lending	no	yes	yes	no	no	no	yes	yes	no	no	yes	yes	yes	yes	yes	yes	no	no	yes	no	50%	50%	Medium	
Security and derivative dealers	no	yes	yes	no	no	no	yes	yes	no	no	no	no	no	yes	yes	yes	no	no	yes	no	44%	56%	Medium	
Specialised financial corporations	no	yes	yes	no	no	no	no	no	no	no	no	no	no	no	no	yes	no	no	yes	no	22%	78%	Low	
of which: Clearing houses	no	yes	no	no	no	no	no	no	no	no	no	no	no	no	no	yes	no	no	no	no	11%	89%	Low	
Other OFIs	no	yes	yes	no	no	no	no	yes	no	no	no	no	no	no	yes	yes	yes	no	no	yes	39%	61%	Low	
- Financial auxiliaries (S126)	no	yes	yes	yes	no	yes	yes	yes	yes	no	no	yes	yes	no	yes	no	yes	no	yes	no	61%	39%	Medium	
- Captive financial institutions (S127)	no	yes	yes	yes	no	no	no	no	yes	yes	no	no	no	no	yes	yes	yes	no	yes	no	56%	44%	Medium	
Trusts, estate and agency accounts	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no	6%	94%	Low	
Brass plate companies	no	yes	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no	yes	no	11%	89%	Low	
Special Purpose Entities or conduits	no	yes	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no	yes	no	11%	89%	Low	
Other captive finance companies and money lenders	no	yes	no	no	no	no	no	no	no	no	no	no	no	no	yes	no	no	no	yes	no	17%	83%	Low	
- Insurance corporations (S128)	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	no	yes	yes	83%	17%	High	
Non-life insurance corporations	yes	yes	yes	yes	no	no	yes	yes	yes	no	no	no	no	no	no	yes	no	no	yes	yes	67%	33%	Medium	
Life insurance corporations	yes	yes	yes	yes	no	no	yes	yes	yes	no	yes	yes	no	yes	yes	no	yes	no	no	yes	yes	67%	33%	Medium
- Pension funds (S129)	yes	yes	no	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	no	yes	no	72%	28%	High	
Defined benefit funds	no	yes	no	no	no	no	yes	no	no	no	no	no	yes	no	no	yes	no	no	yes	no	28%	72%	Low	
Defined contribution funds	no	yes	no	no	no	no	yes	no	no	no	no	yes	no	no	no	yes	no	no	yes	no	28%	72%	Low	

All breakdowns are part of more advanced ambitions, with underlined items having low priority

Tier 1
Tier 2
available by 2021
not available by 2021
no response provided
* Response from India could not be interpreted and clarifications have been requested
** ECB response only concerned quarterly financial statistics data for the EA aggregate
*** Spain was in the position of providing information for annual data and on the sector side only

Table AII.13. Data availability for capturing relevant trends in the financial world (including shadow banking), by country and sector - annual

Institutional sectors	Capturing relevant trends in the financial world (including shadow banking)																				yes	no	data availability		
	annual																								
	Australia	Brazil	Canada	China	France	Germany	India *	Indonesia	Italy	Japan	Korea	Mexico	Russia	South Africa	Turkey	United Kingdom	United States	Euro area (ECB) **	Hong Kong	Netherlands				Singapore	Spain ***
- Central Bank (S121)	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes		no	yes	yes	yes	83%	17%	High
- Deposit taking corporations except the central bank (S122)	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes		no	yes	yes	yes	83%	17%	High
- Money market funds (S123)	yes	yes	yes	yes	yes	yes	no	yes	no	yes	yes	no	yes	yes	yes	yes	yes		no	yes	no	yes	72%	28%	High
Stable NAV MMFs	no	no	yes	no	no	no	no	no	no	no	no	no	no	no	yes	yes		no	yes	no	yes	28%	72%	Low	
Floating NAV MMFs	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no		no	yes	no	yes	33%	67%	Low	
- Non-MMF investment funds (S124)	yes	yes	no	yes	no	yes	no	yes	no	yes	yes	yes	yes	yes	yes	yes	yes		no	yes	no	yes	72%	28%	High
Open end funds	no	yes	yes	yes	no	no	no	no	no	no	no	yes	yes	yes	yes	yes	yes		no	yes	no	yes	56%	44%	Medium
Bond funds	no	yes	yes	yes	no	no	no	no	no	no	no	no	yes	yes	yes	yes	yes		no	yes	no	yes	44%	56%	Medium
Equity funds	yes	yes	yes	yes	no	no	no	no	no	no	no	no	yes	yes	no	yes	yes		no	yes	no	yes	50%	50%	Medium
Mixed or balanced funds	no	yes	yes	yes	no	no	no	no	no	no	no	no	yes	yes	yes	yes	yes		no	yes	no	yes	50%	50%	Medium
Real estate funds	yes	yes	yes	yes	no	no	no	no	no	no	no	yes	yes	yes	no	yes	yes		no	yes	no	yes	56%	44%	Medium
Hedge funds	no	no	yes	yes	no	no	no	no	no	no	no	no	yes	yes	no	yes	yes		no	yes	no	yes	39%	61%	Low
Other funds	no	yes	yes	yes	no	no	no	no	no	no	no	yes	yes	yes	no	yes	yes		no	yes	no	yes	50%	50%	Medium
Closed end funds	no	yes	no	yes	no	no	no	no	no	no	no	yes	yes	yes	yes	yes	yes		no	yes	no	yes	50%	50%	Medium
Bond funds	no	no	no	yes	no	no	no	no	no	no	no	no	no	no	no	no	no		no	yes	no	yes	22%	78%	Low
Equity funds	yes	no	no	yes	no	no	no	no	no	no	no	no	no	no	no	no	yes		no	yes	no	yes	28%	72%	Low
Mixed or balanced funds	no	no	no	yes	no	no	no	no	no	no	no	no	yes	no	no	no	yes		no	yes	no	yes	28%	72%	Low
Real estate funds	yes	no	no	yes	no	no	no	no	no	no	no	no	no	no	no	no	yes		no	yes	no	yes	38%	61%	Low
Hedge funds	no	no	no	yes	no	no	no	no	no	no	no	no	no	no	no	no	yes		no	yes	no	yes	22%	78%	Low
Other funds	no	no	no	yes	no	no	no	no	no	no	no	yes	no	yes	no	yes	yes		no	yes	no	yes	33%	67%	Low
- Other financial intermediaries except ICPF (S125)	no	yes	yes	yes	no	yes	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes		no	yes	no	yes	72%	28%	High
Financial vehicle corporations engaged in securitisation	yes	yes	yes	yes	no	no	yes	no	no	yes	no	no	yes	no	yes	yes	yes		no	yes	no	yes	56%	44%	Medium
Financial corporations engaged in lending	no	yes	yes	no	no	no	yes	no	no	yes	no	no	yes	yes	yes	yes	yes		no	yes	no	yes	56%	44%	Medium
Security and derivative dealers	no	yes	yes	no	no	no	yes	yes	no	no	no	no	yes	yes	yes	yes	yes		no	yes	no	yes	50%	50%	Medium
Specialised financial corporations	no	yes	yes	no	no	no	no	no	no	no	no	no	no	no	no	no	yes		no	yes	no	yes	17%	83%	Low
of which: Clearing houses	no	yes	yes	no	no	no	no	no	no	no	no	no	no	no	no	no	yes		no	yes	no	yes	28%	72%	Low
Other OFIs	no	yes	yes	no	no	no	no	yes	no	no	no	no	yes	yes	yes	yes	yes		no	yes	no	yes	44%	56%	Medium
- Financial auxiliaries (S126)	no	yes	yes	yes	no	no	no	yes	yes	no	no	yes	no	no	yes	yes	yes		no	yes	no	yes	61%	39%	Medium
- Captive financial institutions (S127)	no	yes	yes	yes	no	no	no	yes	yes	no	no	yes	no	no	yes	yes	yes		no	yes	no	yes	56%	44%	Medium
Trusts, estate and agency accounts	no	yes	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no		no	yes	no	yes	11%	89%	Low
Brass plate companies	no	yes	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no		no	yes	no	yes	17%	83%	Low
Special Purpose Entities or conduits	no	yes	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no		no	yes	no	yes	17%	83%	Low
Other captive finance companies and money lenders	no	yes	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no		no	yes	no	yes	22%	78%	Low
- Insurance corporations (S128)	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes		no	yes	yes	yes	83%	17%	High
Non-life insurance corporations	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes		no	yes	yes	no	67%	33%	Medium
Life insurance corporations	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes		no	yes	yes	no	67%	33%	Medium
Pension funds (S129)	yes	yes	no	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes		no	yes	yes	no	72%	28%	High
Defined benefit funds	no	yes	no	yes	no	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no	yes		no	yes	yes	no	28%	72%	Low
Defined contribution funds	no	yes	no	no	no	no	yes	no	no	no	no	no	yes	no	no	yes		no	yes	no	no	28%	72%	Low	

All breakdowns are part of more advanced ambitions, with underlined items having low priority

Tier 1
Tier 2
available by 2021
no response provided
yes
no

* Response from India could not be interpreted and clarifications have been requested
** ECB response only concerned quarterly financial statistics data for the EA aggregate
*** Spain was in the position of providing information for annual data and on the sector side only

Table AII.14. Data availability for capturing relevant trends in the financial world (including shadow banking), by country and instrument - quarterly

	Capturing relevant trends in the financial world (including shadow banking)																			yes	no	data availability		
	quarterly																							
Financial instruments (stocks)	Australia	Brazil	Canada	China	France	Germany	India *	Indonesia	Italy	Japan	Korea	Mexico	Russia	South Africa	Turkey	United Kingdom	United States	Euro area (ECB) **	Hong Kong	Netherlands	Singapore	Spain ***		
- Monetary gold and deposits (AF.1)																								
- Currency and deposits (AF.2)																								
- Debt securities (AF.3)																								
Short term (AF.31)																								
Nominal value (for liabilities)	no	yes	yes	yes	yes	no	no	no	no	yes	yes	yes	yes	yes	yes	yes	no	no	yes	no		56%	44%	Medium
Long term (AF.32)																								
With remaining maturity of one year and less	no	yes	no	yes	no	no	no	no	no	yes	no	yes	no	yes	no	no	no	no	yes	no		33%	67%	Low
Nominal value (for liabilities)	no	yes	yes	yes	no	no	no	no	no	yes	no	yes	no	yes	no	no	no	no	yes	no		39%	61%	Low
With remaining maturity of more than a year	no	yes	no	yes	no	no	no	no	no	yes	no	yes	no	yes	no	no	no	no	yes	no		33%	67%	Low
Nominal value (for liabilities)	no	yes	yes	yes	no	no	no	no	no	yes	no	yes	no	yes	no	no	no	no	yes	no		39%	61%	Low
- Loans (AF.4)																								
of which: not-performing loans	no	yes	no	yes	no	no	no	no	no	yes	no	yes	yes	no	no	no	no	no	no	yes		33%	67%	Low
Short term (AF.41)																								
o.w.: repurchase agreement, securities lending and margin	no	yes	yes	yes	no	no	no	yes	no	yes	no	no	yes	no	yes	no	no	no	no	yes		44%	56%	Medium
Long term (AF.42)																								
With remaining maturity of one year and less	no	yes	no	yes	no	no	no	no	no	yes	no	no	no	no	no	no	no	no	no	no		17%	83%	Low
With remaining maturity of more than a year	no	yes	no	yes	no	no	no	no	no	yes	no	no	no	no	no	no	no	no	no	no		17%	83%	Low
- Equity and investment fund shares (AF.5)																								
of which: Domestic currency	no	yes	yes	yes	no	no	no	no	no	yes	yes	no	yes	yes	no	no	no	no	yes	yes		50%	50%	Medium
- Insurance, pension and standardized guarantees (AF.6)																								
of which: Domestic currency	no	yes	yes	no	no	no	no	no	no	yes	yes	no	yes	yes	no	no	no	no	no	no		33%	67%	Low
- Financial derivatives and employee stock options (AF.7)																								
of which: Domestic currency	no	yes	yes	yes	no	no	no	no	no	yes	no	no	yes	yes	no	no	no	no	no	yes		39%	61%	Low
- Other accounts receivable payable (AF.8)																								
- Memorandum item: Possible exposure with regard to																								
Financial derivatives	no	no	no	no	no	no	no	yes	yes	yes	no	no	no	yes	no	no	no	no	no	yes		28%	72%	Low
Options	no	no	no	no	no	no	no	yes	no	yes	no	no	no	yes	no	no	no	no	no	yes		22%	78%	Low
Forwards	no	no	no	no	no	no	no	yes	no	yes	no	no	no	yes	no	no	no	no	no	yes		22%	78%	Low
Other contingent liabilities																								
Financial guarantees	no	no	no	no	no	no	no	no	no	yes	no	no	no	no	no	no	no	no	no	yes		11%	89%	Low
Credit risk insurance	no	no	no	no	no	no	no	no	no	yes	no	no	no	no	no	no	no	no	no	yes		11%	89%	Low

All breakdowns are part of more advanced ambitions, with underlined items having low priority

	Tier 1
	Tier 2
yes	available by 2021
no	not available by 2021
	no response provided

* Response from India could not be interpreted and clarifications have been requested

** ECB response only concerned quarterly financial statistics data for the EA aggregate

*** Spain was in the position of providing information for annual data and on the sector side only

Table AII.16. From-whom-to-whom information availability (quarterly and annual), by instrument and sector level – Tier 1

From-whom-to-whom (f-w-t-w) information			
Instrument/proposed sector levels	Sector level 1	Sector level 2	Sector level 3
F - Total assets/liabilities	Medium		
F1 - Monetary gold and SDRs	Medium	High	
F2 - Currency and deposits	Medium		
F21 - Currency	Medium		
F22 F29 - Deposits	Medium	High	Medium
F3 - Debt securities	High	High	
F31 - Debt securities, short-term	Medium	High	
F32 - Debt securities, long-term	Medium	High	
F4 - Loans	High	High	Medium
F41 - Loans, short-term	Medium	Medium	
F42 - Loans, long-term	Medium	Medium	
F5 - Equity and investment funds shares	Medium		
F51 - Equity	Medium		
F511 - Listed shares	Medium	Medium	
F512+F519 - Unlisted shares and other equity	Medium		
F52 - Investment funds shares or units	Medium	Medium	
F6 - Insurance, pension and standardized guarantee schemes	Medium		
F61 - Non-life insurance technical reserves	Medium	Medium	
F62 - Life insurance and annuity entitlements	Medium	Medium	
F63 - Pension entitlements	Medium	Medium	
F64 - Claim of pension funds on pension managers	Medium		
F65 - Entitlements to non-pension benefits	Low		
F66 - Provisions for calls under standardised guarantees	Low		
F7 - Financial derivatives and employee stock options	Low		
F71 - Financial derivatives	Low	Low	
F72 - Employee stock options	Low		
F8 - Other accounts receivable/payable	Medium		
F81 - Trade credits	Low	Low	Low
F89 - Other accounts receivable/payable excluding trade credits	Low		
	Tier 1		
	Tier 2		

Table AII.17. From-whom-to-whom information availability (quarterly and annual), by instrument and sector level – Tier 2

From-whom-to-whom (f-w-t-w) information			
Instrument/proposed sector levels	Sector level 1	Sector level 2	Sector level 3
F - Total assets/liabilities		Low	Low
F1 - Monetary gold and SDRs			Low
F2 - Currency and deposits		Low	Low
F21 - Currency		Low	Low
F22 F29 - Deposits			
F3 - Debt securities			Low
F31 - Debt securities, short-term			Low
F32 - Debt securities, long-term			Low
F4 - Loans			
F41 - Loans, short-term			Low
F42 - Loans, long-term			Low
F5 - Equity and investment funds shares		Low	Low
F51 - Equity		Low	Low
F511 - Listed shares			Low
F512+F519 - Unlisted shares and other equity		Low	Low
F52 - Investment funds shares or units			Low
F6 - Insurance, pension and standardized guarantee schemes		Low	Low
F61 - Non-life insurance technical reserves			Low
F62 - Life insurance and annuity entitlements			Low
F63 - Pension entitlements			Low
F64 - Claim of pension funds on pension managers		Low	Low
F65 - Entitlements to non-pension benefits		Low	Low
F66 - Provisions for calls under standardised guarantees		Low	Low
F7 - Financial derivatives and employee stock options		Low	Low
F71 - Financial derivatives			Low
F72 - Employee stock options		Low	Low
F8 - Other accounts receivable/payable		Low	Low
F81 - Trade credits			
F89 - Other accounts receivable/payable excluding trade credits		Low	Low

	Tier 1
	Tier 2

Table AII.18. Data compliance with 2008 SNA, by template and country

Country	Compliance with 2008 SNA		
	financial stocks and transactions	non-financial transactions	stocks of non-financial assets
Australia	yes	yes	yes
Brazil		yes	no
Canada	yes	yes	yes
China		no	yes
France	yes	yes	yes
Germany	yes	yes	yes
India	yes	yes	yes
Indonesia	yes	yes	yes
Italy	yes	yes	yes
Japan	yes	yes	yes
Korea	yes	yes	yes
Mexico	yes	yes	yes
Russia	yes		
South Africa	yes	yes	yes
Turkey	yes	yes	yes
United Kingdom	yes	yes	yes
United States	yes	yes	yes
Euro area (ECB)	yes		
Hong Kong	no	no	no
Netherlands	yes	yes	yes
Singapore			
Spain	yes	yes	
yes	95%	89%	89%
no	5%	11%	11%
level of compliance	High	High	High

yes	data compliant with 2008 SNA by 2021
no	data non-compliant with 2008 SNA by 2021
	no response provided

Table AII.19. Level of inter-sectoral data consistency, by template and country

Degree of data integration					
Country	level of inter-sectoral data consistency				
	quarterly		annual		
	financial stocks and transactions	non-financial transactions	financial stocks and transactions	non-financial transactions	stocks of non-financial assets
Australia	full	full	full	full	full
Brazil		partial		partial	
Canada	full	full	full	full	full
China		no		full	no
France	full	full	full	full	full
Germany	full	full	full	full	full
India	no	no	full	partial	no
Indonesia	partial	partial	partial	partial	no
Italy	full	full	full	full	full
Japan	full	full	full	full	full
Korea	full	full	full	full	full
Mexico	full	full	full	full	full
Russia	full		full		
South Africa	partial	partial	partial	partial	full
Turkey	full	full	full	full	full
United Kingdom	full	full	full	full	full
United States	full	partial	full	partial	no
Euro area (ECB)	full				
Hong Kong	no	no	no	no	no
Netherlands	full	full	full	full	full
Singapore					
Spain	full	full	full	full	
full	79%	63%	83%	68%	71%
partial	11%	21%	11%	26%	0%
no	11%	16%	6%	5%	29%
level of consistency	High	Medium	High	Medium	High

full	full inter-sectoral data consistency
partial	partial inter-sectoral data consistency
no	inter-sectoral data consistency not ensured
	no response provided