

## The content of Other investment, transactions to be reported and the method of summarizing the relevant data

Content	Transactions to be reported	Method of reporting data
<p>If the reporting institution is a non-financial corporation, insurance corporation, pension fund, central government, local government, social security fund, or a non-profit institution serving households</p> <p>Then the following other investments made with foreign organisations other than members of the same corporate group, or</p> <p>If the reporting organisation is an other monetary financial institution, other financial intermediaries or financial auxiliaries</p> <p>the following other investments made with any non-resident partner :</p> <ul style="list-style-type: none"> <li>• loans,</li> <li>• repo transactions,</li> <li>• financial lease,</li> <li>• sight deposits, current account held with non-banking institution and fixed bank deposits</li> <li>• trade credits,</li> <li>• bill transactions and other participation.</li> </ul>	<p>Credits and debits of other investment transactions and the associated incomes</p> <ul style="list-style-type: none"> <li>• their opening balance at the beginning of the reference period,</li> <li>• their changes during the reference period, and</li> <li>• their closing balance at the end of the reference period.</li> </ul>	<ul style="list-style-type: none"> <li>• Gross method of reporting: credits and debits in separate tables, broken down by country and the original currency</li> <li>• The accrual-based reporting of income (accrued interest)</li> <li>• Data to be supplied in a closed table structure: Opening balance + /- transactions +/- other changes = closing balance</li> <li>• For loan-type transactions (loans, repo, financial lease), the changes during the reference period, in assets and liabilities shall be reported on gross basis (the increase and decrease to be reported separately). In any other cases only the net change shall be reported.</li> </ul>
	<p>The maturity breakdown of long-term liabilities</p>	<ul style="list-style-type: none"> <li>• The maturity breakdown of outstanding assets and liabilities at the end of the reference quarter. The monthly amounts falling due are to be reported by aggregating them by their original currency.</li> </ul>
	<p>For syndicate loans reported by credit institutions, the maturity breakdown by of long-term assets</p>	
	<p>The individual specification of public and publicly guaranteed loans with maturity of more than one year</p>	<ul style="list-style-type: none"> <li>• Reporting identification data on loans based on the loan agreement</li> </ul>
	<p>Syndicated loans</p> <ul style="list-style-type: none"> <li>- The participation of a resident credit institution, in syndicated lendings to resident borrowers with the participation of non-resident paying agents</li> <li>- Participation of non-resident credit institutions in syndicated loan to resident borrowers with the participation of resident paying and reporting agents</li> <li>-</li> </ul>	<ul style="list-style-type: none"> <li>• To be reported loan by loan, in the original currency</li> <li>Data to be supplied in a closed table structure: Opening value + /- transactions +/- other changes = closing value</li> <li>• The accrual-based reporting of income (accrued interest)</li> </ul>
	<p>Guarantees undertaken by the State</p>	<ul style="list-style-type: none"> <li>• Loan identification data</li> <li>• Individual data in the guarantee agreement</li> </ul>
	<p>Stocks and flows of VAT accounts in euro vis-à-vis non-residents</p>	<ul style="list-style-type: none"> <li>• Data to be supplied in a closed table structure: Opening balance+ /- transactions +/- other changes = closing balance</li> <li>• To be broken down by the countries of the non-resident partners</li> </ul>