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Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

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II

(Non-legislative acts)

INTERNATIONAL AGREEMENTS

Information relating to the entry into force of the Agreement between the European Union and the Republic of Turkey on the readmission of persons residing without authorisation

The Agreement between the European Union and the Republic of Turkey on the readmission of persons residing without authorisation will enter into force on 1 October 2014, the procedure provided for in Article 24(2) of the Agreement having been completed on 7 August 2014.

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) No 953/2014

of 5 September 2014

establishing the standard import values for determining the entry price of certain fruit and vegetables

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) ⁽¹⁾,

Having regard to Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors ⁽²⁾, and in particular Article 136(1) thereof,

Whereas:

- (1) Implementing Regulation (EU) No 543/2011 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in Annex XVI, Part A thereto.
- (2) The standard import value is calculated each working day, in accordance with Article 136(1) of Implementing Regulation (EU) No 543/2011, taking into account variable daily data. Therefore this Regulation should enter into force on the day of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 136 of Implementing Regulation (EU) No 543/2011 are fixed in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 5 September 2014.

For the Commission,

On behalf of the President,

Jerzy PLEWA

Director-General for Agriculture and Rural Development

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 157, 15.6.2011, p. 1.

ANNEX

Standard import values for determining the entry price of certain fruit and vegetables

(EUR/100 kg)		
CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	MK	59,1
	ZZ	59,1
0707 00 05	TR	124,2
	ZZ	124,2
0709 93 10	TR	123,8
	ZZ	123,8
0805 50 10	AR	173,1
	BR	100,4
	CL	209,3
	IL	182,0
	TR	227,6
	UY	152,4
	ZA	161,3
	ZZ	172,3
	BR	163,5
	TR	120,4
0806 10 10	ZZ	142,0
	BR	63,0
	CL	100,4
0808 10 80	CN	120,7
	NZ	122,1
	US	129,1
	ZA	130,0
	ZZ	110,9
	CN	92,5
	TR	123,8
	XS	48,0
0808 30 90	ZA	100,9
	ZZ	91,3
0809 30	TR	135,5
	ZZ	135,5
0809 40 05	BA	34,7
	MK	41,9
	ZZ	38,3

⁽¹⁾ Nomenclature of countries laid down by Commission Regulation (EC) No 1833/2006 (OJ L 354, 14.12.2006, p. 19). Code 'ZZ' stands for 'of other origin'.

DECISIONS

POLITICAL AND SECURITY COMMITTEE DECISION EUCAP NESTOR/1/2014

of 24 July 2014

extending the mandate of the Head of Mission of the European Union Mission on Regional Maritime Capacity Building in the Horn of Africa (EUCAP NESTOR)

(2014/642/CFSP)

THE POLITICAL AND SECURITY COMMITTEE,

Having regard to the Treaty on European Union, and in particular the third paragraph of Article 38 thereof,

Having regard to Council Decision 2012/389/CFSP of 16 July 2012 on the European Union Mission on Regional Maritime Capacity Building in the Horn of Africa (EUCAP NESTOR) ⁽¹⁾, and in particular Article 9(1) thereof,

Whereas:

- (1) Pursuant to Article 9(1) of Decision 2012/389/CFSP, the Political and Security Committee (PSC) is authorised, in accordance with the third paragraph of Article 38 of the Treaty, to take the relevant decisions for the purpose of exercising political control and strategic direction of the European Union Mission on Regional Maritime Capacity Building in the Horn of Africa (EUCAP NESTOR), including the decision to appoint a Head of Mission upon a proposal from the High Representative of the Union for Foreign Affairs and Security Policy (HR).
- (2) On 23 July 2013, the PSC adopted Decision EUCAP NESTOR/3/2013 ⁽²⁾, appointing Mr Etienne DE MONTAIGNE DE PONCINS as Head of Mission of EUCAP NESTOR from 16 July 2013 to 15 July 2014.
- (3) On 3 June 2014, the HR proposed the extension of the mandate of Mr Etienne DE MONTAIGNE DE PONCINS as Head of Mission of EUCAP NESTOR until 15 July 2015,

HAS ADOPTED THIS DECISION:

Article 1

The mandate of Mr Etienne DE MONTAIGNE DE PONCINS as Head of Mission of the European Union Mission on Regional Maritime Capacity Building in the Horn of Africa (EUCAP NESTOR) is hereby extended until 15 July 2015.

Article 2

This Decision shall enter into force on the date of its adoption.

It shall apply from 16 July 2014.

Done at Brussels, 24 July 2014.

For the Political and Security Committee

The Chairperson

W. STEVENS

⁽¹⁾ OJ L 187, 17.7.2012, p. 40.

⁽²⁾ Political and Security Committee Decision EUCAP NESTOR/3/2013 of 23 July 2013 on the appointment of the Head of the European Union Mission on Regional Maritime Capacity Building in the Horn of Africa (EUCAP NESTOR) (OJ L 202, 27.7.2013, p. 23).

POLITICAL AND SECURITY COMMITTEE DECISION EUCAP SAHEL NIGER/3/2014
of 24 July 2014
extending the mandate of the Head of Mission of the European Union CSDP mission in Niger
(EUCAP Sahel Niger)

(2014/643/CFSP)

THE POLITICAL AND SECURITY COMMITTEE,

Having regard to the Treaty on European Union, and in particular the third paragraph of Article 38 thereof,

Having regard to the Council Decision 2012/392/CFSP of 16 July 2012 on the European Union CSDP mission in Niger (EUCAP Sahel Niger) ⁽¹⁾, and in particular Article 9(1) thereof,

Whereas:

- (1) Pursuant to Article 9(1) of Decision 2012/392/CFSP, the Political and Security Committee (PSC) is authorised, in accordance with Article 38 of the Treaty, to take the relevant decisions for the purpose of exercising political control and strategic direction of the EUCAP Sahel Niger mission, including, in particular, the decision to appoint a Head of Mission.
- (2) On 6 May 2014, the PSC adopted Decision EUCAP Sahel Niger/2/2014 ⁽²⁾, appointing Mr Filip DE CEUNINCK as Head of Mission of EUCAP Sahel Niger from 6 May 2014 to 15 July 2014.
- (3) On 22 July 2014, the Council adopted Decision 2014/482/CFSP ⁽³⁾, extending the mandate of EUCAP Sahel Niger from 16 July 2014 to 15 July 2016.
- (4) The High Representative of the Union for Foreign Affairs and Security Policy has proposed to extend the mandate of Mr Filip DE CEUNINCK as Head of Mission of EUCAP Sahel Niger from 16 July 2014 to 15 July 2015,

HAS ADOPTED THIS DECISION:

Article 1

The mandate of Mr Filip DE CEUNINCK as Head of Mission of the European Union CSDP mission in Niger (EUCAP Sahel Niger) is hereby extended until 15 July 2015.

Article 2

This Decision shall enter into force on the date of its adoption.

It shall apply from 16 July 2014.

Done at Brussels, 24 July 2014.

For the Political and Security Committee
The Chairperson
W. STEVENS

⁽¹⁾ OJ L 187, 17.7.2012, p. 48.

⁽²⁾ Political and Security Committee Decision EUCAP Sahel Niger/2/2014 of 6 May 2014 on the appointment of the Head of Mission of the European Union CSDP Mission in Niger (EUCAP Sahel Niger) (OJ L 136, 09.5.2014, p. 26).

⁽³⁾ Council Decision 2014/482/CFSP of 22 July 2014 amending Decision 2012/392/CFSP on the European Union CSDP mission in Niger (EUCAP Sahel Niger) (OJ L 217, 23.7.2014, p. 31).

POLITICAL AND SECURITY COMMITTEE DECISION EUAM UKRAINE/1/2014
of 24 July 2014
on the appointment of the Head of Mission of the European Union Advisory Mission for Civilian
Security Sector Reform Ukraine (EUAM Ukraine)

(2014/644/CFSP)

THE POLITICAL AND SECURITY COMMITTEE,

Having regard to the Treaty on European Union, and in particular the third paragraph of Article 38 thereof,

Having regard to Council Decision 2014/486/CFSP of 22 July 2014 on the European Union Advisory Mission for Civilian Security Sector Reform Ukraine (EUAM Ukraine) ⁽¹⁾, and in particular Article 7(1) thereof,

Whereas:

- (1) Pursuant to Decision 2014/486/CFSP, the Political and Security Committee is authorised, in accordance with Article 38 of the Treaty, to take the relevant decisions for the purpose of exercising the political control and strategic direction of the European Union Advisory Mission for Civilian Security Sector Reform Ukraine (EUAM Ukraine), including the decision to appoint a Head of Mission.
- (2) On 23 July 2014, the High Representative of the Union for Foreign Affairs and Security Policy proposed the appointment of Mr Kalman MIZSEI as Head of Mission of EUAM Ukraine for a period of one year from 1 August 2014 to 31 July 2015,

HAS ADOPTED THIS DECISION:

Article 1

Mr Kalman MIZSEI is hereby appointed Head of Mission of the European Union Advisory Mission for Civilian Security Sector Reform Ukraine (EUAM Ukraine) for a period of one year from 1 August 2014 to 31 July 2015.

Article 2

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 24 July 2014.

For the Political and Security Committee
The Chairperson
W. STEVENS

⁽¹⁾ OJ L 217, 23.7.2014, p. 42.

POLITICAL AND SECURITY COMMITTEE DECISION EUCAP NESTOR/2/2014**of 24 July 2014****on the acceptance of third States' contributions to the European Union Mission on Regional Maritime Capacity Building in the Horn of Africa (EUCAP NESTOR)**

(2014/645/CFSP)

THE POLITICAL AND SECURITY COMMITTEE,

Having regard to the Treaty on European Union, and in particular the third paragraph of Article 38 thereof,

Having regard to Council Decision 2012/389/CFSP of 16 July 2012 on the European Union Mission on Regional Maritime Capacity Building in the Horn of Africa (EUCAP NESTOR) ⁽¹⁾, and in particular Article 10(3) thereof,

Whereas:

- (1) Pursuant to Article 10(3) of Decision 2012/389/CFSP, the Council authorised the Political and Security Committee (PSC) to take the relevant decisions on acceptance of proposed contributions by third States.
- (2) Following the recommendation on a contribution from Australia by the Civilian Operations Commander, the contribution from Australia should be accepted.
- (3) In accordance with Article 5 of Protocol No 22 on the position of Denmark, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, Denmark does not participate in the elaboration and the implementation of decisions and actions of the Union which have defence implications,

HAS ADOPTED THIS DECISION:

Article 1

1. The contribution from Australia to the European Union Mission on Regional Maritime Capacity Building in the Horn of Africa (EUCAP NESTOR) is accepted and is considered to be significant.
2. Australia is exempted from financial contributions to the budget of EUCAP NESTOR.

Article 2

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 24 July 2014.

For the Political and Security Committee
The Chairperson
W. STEVENS

⁽¹⁾ OJ L 187, 17.7.2012, p. 40.

POLITICAL AND SECURITY COMMITTEE DECISION EUFOR RCA/5/2014**of 24 July 2014****on the acceptance of third States' contributions to the European Union military operation in the Central African Republic (EUFOR RCA)**

(2014/646/CFSP)

THE POLITICAL AND SECURITY COMMITTEE,

Having regard to the Treaty on European Union, and in particular the third paragraph of Article 38 thereof,

Having regard to Council Decision 2014/73/CFSP of 10 February 2014 on a European Union military operation in the Central African Republic (EUFOR RCA) ⁽¹⁾, and in particular Article 8(2) thereof,

Whereas:

- (1) Pursuant to Article 8(2) of Decision 2014/73/CFSP, the Council authorised the Political and Security Committee (PSC) to take the relevant decisions on acceptance of proposed contributions by third States.
- (2) Following the recommendation on a contribution from Serbia by the EUFOR RCA Operation Commander and the advice from the European Union Military Committee, the contribution from Serbia should be accepted.
- (3) In accordance with Article 5 of Protocol No 22 on the position of Denmark, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, Denmark does not participate in the elaboration and the implementation of decisions and actions of the Union which have defence implications,

HAS ADOPTED THIS DECISION:

Article 1

1. The contribution from Serbia to the European Union military operation in the Central African Republic (EUFOR RCA) is accepted and is considered to be significant.
2. Serbia is exempted from financial contributions to the budget of EUFOR RCA.

Article 2

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 24 July 2014.

For the Political and Security Committee
The Chairperson
W. STEVENS

⁽¹⁾ OJ L 40, 11.2.2014, p. 59.

GUIDELINES

GUIDELINE OF THE EUROPEAN CENTRAL BANK
of 3 June 2014
amending Guideline ECB/2013/23 on government finance statistics
(ECB/2014/21)
(2014/647/EU)

THE EXECUTIVE BOARD OF THE EUROPEAN CENTRAL BANK,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular Article 5.1 and 5.2, and Articles 12.1 and 14.3 thereof,

Having regard to Council Regulation (EC) No 479/2009 of 25 May 2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community ⁽¹⁾,

Having regard to Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union ⁽²⁾,

Whereas:

Guideline ECB/2013/23 ⁽³⁾ needs to be amended to reflect the amendment, by Commission Regulation (EU) No 220/2014 ⁽⁴⁾, of Regulation (EC) No 479/2009 as regards references to the European system of national and regional accounts in the Union,

HAS ADOPTED THIS GUIDELINE:

Article 1

Amendment

Annexes I and II to Guideline ECB/2013/23 are replaced in accordance with the Annex to this Guideline.

Article 2

Taking effect

1. This Guideline shall take effect on the date of its notification to the national central banks of the Member States whose currency is the euro.
2. The Eurosystem central banks shall comply with this Guideline from 1 September 2014.

⁽¹⁾ OJ L 145, 10.6.2009, p. 1.

⁽²⁾ OJ L 174, 26.6.2013, p. 1.

⁽³⁾ Guideline ECB/2013/23 of 25 July 2013 on government finance statistics (OJ L 2, 7.1.2014, p. 12).

⁽⁴⁾ Commission Regulation (EU) No 220/2014 of 7 March 2014 amending Council Regulation (EC) No 479/2009 as regards references to the European system of national and regional accounts in the European Union (OJ L 69, 8.3.2014, p. 101).

*Article 3***Addressees**

This Guideline is addressed to all Eurosystem central banks.

Done at Frankfurt am Main, 3 June 2014.

For the Executive Board of the ECB

The President of the ECB

Mario DRAGHI

ANNEX

1. Annex I to Guideline ECB/2013/23 is replaced by the following:

'ANNEX I

DATA REPORTING REQUIREMENTS

Revenue, expenditure and deficit/surplus statistics

Table 1A

Category	Number and linear relation
Deficit (–) or surplus (+)	$1 = 7 - 22$ $1 = 3 + 4 + 5 + 6$
<i>of which</i> : primary deficit (–) or surplus (+)	$2 = 1 + 28$
Central government	3
State government	4
Local government	5
Social security funds	6
Total revenue	$7 = 8 + 20$
Total current revenue	$8 = 9 + 12 + 14 + 17 + 19$
Direct taxes	9
<i>of which</i> : payable by corporations	10
<i>of which</i> : payable by households	11
Indirect taxes	12
<i>of which</i> : value added tax (VAT)	13
Net social contributions	14
<i>of which</i> : employers' actual social contributions	15
<i>of which</i> : households' actual social contributions	16
Other current revenue	17
<i>of which</i> : interest receivable	18
Sales	19
Total capital revenue	20
<i>of which</i> : capital taxes	21
Total expenditure	$22 = 23 + 32$
Total current expenditure	$23 = 24 + 28 + 29 + 31$
Current transfers	$24 = 25 + 26 + 27$
Social payments	25
Subsidies payable	26

Category	Number and linear relation
Other current expenditure	27
Interest payable	28
Compensation of employees	29
<i>of which:</i> wages and salaries	30
Intermediate consumption	31
Total capital expenditure	$32 = 33 + 34 + 35$
Investment	33
Other net acquisitions of non-financial assets and changes in inventories	34
Capital transfers payable	35
<i>Memorandum items:</i>	
Gross savings	$36 = 8 - 23$
Universal mobile telecommunications system sale proceeds	37
Actual social contributions	$38 = 15 + 16$
Social benefits other than social transfers in kind	39

Table 1B

Category	Number and linear relation
Revenue of the European Union (EU) budget from the Member State	$1 = 2 + 3 + 4 + 7$
Indirect taxes	2
Current international cooperation	3
Miscellaneous current transfers and EU own resources	4
<i>of which:</i> VAT-based third own resource	5
<i>of which:</i> gross national income-based fourth own resource	6
Capital transfers	7
Expenditure of the EU budget in the Member State	$8 = 9 + 10 + 11 + 12 + 13$
Subsidies	9
Current transfers to government	10
Current transfers to non-government units	11
Capital transfers to government	12
Capital transfers to non-government units	13
Balance of Member State vis-à-vis the EU budget (net receiver +, net payer -)	$14 = 8 - 1$
<i>Memorandum item:</i>	
Own resources collection costs	15

Table 1C

Category	Number and linear relation
Final consumption expenditure	$1 = 2 + 3$ $1 = 1A.29 + 1A.31 + 4 + 5 + 6 + 7 - 1A.19$
Individual consumption expenditure	2
Collective consumption expenditure	3
Social transfers in kind — purchased market production	4
Consumption of fixed capital	5
Taxes on production paid minus subsidies received	6
Net operating surplus	7
<i>Memorandum items:</i>	
Final consumption expenditure at prices of the previous year	8
Government investment at prices of the previous year	9
Gross domestic product (GDP) at current prices	10
GDP at prices of the previous year	11

Deficit-debt adjustment statistics

Table 2A

Category	Number and linear relation
Adjustment between financial and non-financial accounts	$1 = [1A.1] - 2$
Net financial transactions (consolidated)	$2 = 3 - 15$
Financial assets (consolidated)	$3 = 4 + 5 + 6 + 7 + 11 + 12 + 13$
Currency and deposits	4
Debt securities	5
Loans	6
Equity and investment fund shares or units	7
Privatisations (net)	8
Equity injections (net)	9
Other	10
Insurance, pension and standardised guarantee schemes	11
Financial derivatives and employee stock options	12

Category	Number and linear relation
Other financial assets	13
<i>of which:</i> taxes and social contributions accrued but not yet paid	14
Liabilities (consolidated)	$15 = 16 + 17 + 18 + 19 + 21 + 22 + 23$
Currency and deposits	16
Short-term debt securities	17
Long-term debt securities	18
Loans	19
<i>of which:</i> loans from central bank	20
Insurance, pension and standardised guarantee schemes	21
Financial derivatives and employee stock options	22
Other liabilities	23
General government borrowing requirement	$24 = 16 + 17 + 18 + 19$ $24 = 26 + 27 + 28$ $24 = 1 - [1A.1] + 3 - 21 - 22 - 23$
<i>of which:</i> long-term	25
Denominated in national currency	26
Denominated in currencies of euro area Member States	27
Denominated in other currencies	28
Other flows	$29 = 30 + 33$
Revaluation effects on debt	$30 = 31 + 32$
Foreign exchange holding gains and losses	31
Other revaluation effects — face value	$32 = 34 - 24 - 31 - 33$
Other changes in volume of debt	33
Change in government debt	$34 = 24 + 29$ $34 = 1 - [1A.1] + 3 - 21 - 22 - 23 + 29$ $34 = [3A.1]_{[T]} - [3A.1]_{[T-1]}$

Table 2B

Category	Number and linear relation
Transactions in government debt instruments (non-consolidated)	$1 = 2 + 3 + 4 + 5 + 6$
Currency and deposits	2
Short-term debt securities	3
Long-term debt securities	4
Loans from central bank	5

Category	Number and linear relation
Other loans	6
Consolidating transactions	$7 = 8 + 9 + 10 + 11$
Currency and deposits	$8 = 2 - [2A.16]$
Short-term debt securities	$9 = 3 - [2A.17]$
Long-term debt securities	$10 = 4 - [2A.18]$
Loans	$11 = 6 - ([2A.19] - [2A.20])$

Government debt statistics

Table 3A

Category	Number and linear relation
Government debt (consolidated)	$1 = 2 + 3 + 4 + 5 + 6$ $1 = 7 + 12$ $1 = 13 + 14 + 15$ $1 = 16 + 17$ $1 = 19 + 20 + 22$
Currency and deposits	2
Short-term debt securities	3
Long-term debt securities	4
Loans from central bank	5
Other loans	6
Held by residents of the Member State	$7 = 8 + 9 + 10 + 11$
Central bank	8
Other monetary financial institutions	9
Other financial institutions	10
Other residents	11
Held by non-residents of the Member State	12
Denominated in national currency	13
Denominated in currencies of euro area Member States	14
Denominated in other currencies	15
Short-term debt	16
Long-term debt	17
<i>of which:</i> variable interest rate	18
Residual maturity up to one year	19

Category	Number and linear relation
Residual maturity over one and up to five years	20
<i>of which:</i> variable interest rate	21
Residual maturity over five years	22
<i>of which:</i> variable interest rate	23
<i>Memorandum items:</i>	
Average residual maturity of debt	24
Government debt — zero-coupon bonds	25

Table 3B

Category	Number and linear relation
Government debt (non-consolidated between sub-sectors)	1 = 7 + 9 + 11 + 13
Consolidating elements	2 = 3 + 4 + 5 + 6 2 = 8 + 10 + 12 + 14 2 = 15 + 16 + 17 + 18
Currency and deposits	3
Short-term securities	4
Long-term securities	5
Loans	6
Issued by central government (consolidated)	7
<i>of which:</i> held by other government sub-sectors	8
Issued by state government (consolidated)	9
<i>of which:</i> held by other government sub-sectors	10
Issued by local government (consolidated)	11
<i>of which:</i> held by other government sub-sectors	12
Issued by social security funds (consolidated)	13
<i>of which:</i> held by other government sub-sectors	14
<i>Memorandum items:</i>	
Holdings by central government of debt issued by other government sub-sectors	15
Holdings by state government of debt issued by other government sub-sectors	16
Holdings by local government of debt issued by other government sub-sectors	17
Holdings by social security funds of debt issued by other government sub-sectors	18'

2. Annex II to Guideline ECB/2013/23 is replaced by the following:

‘ANNEX II

METHODOLOGICAL DEFINITIONS

1. Definition of sectors and subsectors

Sectors and subsectors in the ESA 2010

Total economy	S.1
Non-financial corporations	S.11
Financial corporations	S.12
Central bank	S.121
Deposit-taking corporations, except the central bank	S.122
Money market funds	S.123
Non-MMF investment funds	S.124
Other financial intermediaries, except insurance corporations and pension funds	S.125
Financial auxiliaries	S.126
Captive financial institutions and money lenders	S.127
Insurance corporations	S.128
Pension funds	S.129
Monetary financial institutions	S.121 + S.122 + S.123
General government	S.13
Central government (excluding social security)	S.1311
State government (excluding social security)	S.1312
Local government (excluding social security)	S.1313
Social security funds	S.1314
Households	S.14
Non-profit institutions serving households	S.15
Rest of the world	S.2
Member States and institutions and bodies of the European Union (EU)	S.21
Member States of the EU	S.211

Institutions and bodies of the EU	S.212
The European Central Bank (ECB)	S.2121
European institutions and bodies, except the ECB	S.2122
Non-member countries and international organisations non-resident in the EU	S.22

2. Definitions of the categories ⁽¹⁾ ⁽²⁾

Table 1A

1. Deficit (–) or surplus (+) [1A.1] is equal to net lending (+)/net borrowing (–) (B.9) of S.13, is equal to total revenue [1A.7] minus total expenditure [1A.22], and is equal to deficit (–) or surplus (+) of central government [1A.3], plus deficit (–) or surplus (+) of state government [1A.4], plus deficit (–) or surplus (+) of local government [1A.5], plus deficit (–) or surplus (+) of social security funds [1A.6].
2. Primary deficit (–) or surplus (+) [1A.2] is equal to deficit (–) or surplus (+) [1A.1], plus interest payable [1A.28].
3. Deficit (–) or surplus (+) of central government [1A.3] is equal to net lending (+)/net borrowing (–) (B.9) of S.1311.
4. Deficit (–) or surplus (+) of state government [1A.4] is equal to net lending (+)/net borrowing (–) (B.9) of S.1312.
5. Deficit (–) or surplus (+) of local government [1A.5] is equal to net lending (+)/net borrowing (–) (B.9) of S.1313.
6. Deficit (–) or surplus (+) of social security funds [1A.6] is equal to net lending (+)/net borrowing (–) (B.9) of S.1314.
7. Total revenue [1A.7] is equal to total current revenue [1A.8], plus total capital revenue [1A.20].
8. Total current revenue [1A.8] is equal to direct taxes [1A.9], plus indirect taxes [1A.12], plus net social contributions [1A.14], plus other current revenue [1A.17], plus sales [1A.19].
9. Direct taxes [1A.9] is equal to current taxes on income, wealth, etc. (D.5) recorded among resources of S.13.
10. Direct taxes of which payable by corporations [1A.10] is equal to current taxes on income, wealth, etc. (D.5) recorded among resources of S.13 and uses of S.11 and S.12.
11. Direct taxes of which payable by households [1A.11] is equal to current taxes on income, wealth, etc. (D.5) recorded among resources of S.13 and uses of S.14.
12. Indirect taxes [1A.12] is equal to taxes on production and imports (D.2) recorded among resources of S.13.
13. Indirect taxes of which value added tax (VAT) [1A.13] is equal to value added type taxes (D.211) recorded among resources of S.13.
14. Net social contributions [1A.14] is equal to social contributions (D.61) recorded among resources of S.13.
15. Net social contributions of which employers' actual social contributions [1A.15] is equal to employers' actual social contributions (D.611) recorded among resources of S.13.
16. Net social contributions of which households' actual social contributions [1A.16] is equal to households' actual social contributions (D.613) recorded among resources of S.13.
17. Other current revenue [1A.17] is equal to property income (D.4), plus other current transfers (D.7) recorded among resources of S.13, except S.13 resources of interest (D.41) that are also uses of S.13, plus receipts of other subsidies on production (D.39) that are uses of S.13.

⁽¹⁾ [x.y] refers to the category number y of Table x.

⁽²⁾ The term "categories" refers to general government sector unless stated otherwise.

18. Other current revenue of which interest receivable [1A.18] is equal to interest (D.41) recorded among resources of S.13 and uses of all sectors except S.13.
19. Sales [1A.19] is equal to market output (P.11), plus output for own final use (P.12), plus payments for other non-market output (P.131) recorded among resources of S.13.
20. Total capital revenue [1A.20] is equal to capital transfers receivable (D.9) recorded among changes in the liabilities and net worth of S.13, and recorded as a capital transfer payable by all sectors except S.13.
21. Total capital revenue of which capital taxes [1A.21] is equal to capital taxes (D.91) recorded among changes in liabilities and net worth of S.13.
22. Total expenditure [1A.22] is equal to total current expenditure [1A.23], plus total capital expenditure [1A.32].
23. Total current expenditure [1A.23] is equal to current transfers [1A.24], plus interest payable [1A.28], plus compensation of employees [1A.29], plus intermediate consumption [1A.31].
24. Current transfers [1A.24] is equal to social payments [1A.25], plus subsidies payable [1A.26], plus other current expenditure [1A.27].
25. Social payments [1A.25] is equal to social benefits other than social transfers in kind (D.62), plus social transfers in kind related to market production purchased by general government (D.632) recorded among uses of S.13, plus miscellaneous current transfers (D.75) recorded among uses of S.13 and resources of S.15.
26. Subsidies payable [1A.26] is equal to minus subsidies (– D.3) recorded among the resources of S.13.
27. Other current expenditure [1A.27] is equal to current taxes on income, wealth, etc. (D.5), plus other taxes on production (D.29), plus property income (D.4) excluding interest (D.41), plus other current transfers (D.7) recorded among uses of S.13 excluding miscellaneous current transfers (D.75) recorded among uses of S.13 and resources of S.15, plus adjustment for the change in pension entitlements (D.8) recorded among uses of S.13.
28. Interest payable [1A.28] is equal to interest (D.41) recorded among uses of S.13 and resources of all sectors except S.13.
29. Compensation of employees [1A.29] is equal to compensation of employees (D.1) recorded among uses of S.13.
30. Compensation of employees of which wages and salaries [1A.30] is equal to wages and salaries (D.11) recorded among uses of S.13.
31. Intermediate consumption [1A.31] is equal to intermediate consumption (P.2) recorded among uses of S.13.
32. Total capital expenditure [1A.32] is equal to investment [1A.33], plus other net acquisitions of non-financial assets [1A.34], plus capital transfers payable [1A.35].
33. Investment [1A.33] is equal to gross fixed capital formation (P.51g) recorded among changes in assets of S.13.
34. Other net acquisitions of non-financial assets and changes in inventories [1A.34] are equal to changes in inventories (P.52), plus acquisition less disposal of valuables (P.53), plus acquisition less disposals of non-financial non-produced assets (NP) recorded among changes in assets of S.13.
35. Capital transfers payable [1A.35] is equal to capital transfers payable (D.9) recorded among changes in liabilities and net worth of S.13, and recorded as a capital transfer receivable by all sectors except S.13.
36. Gross savings [1A.36] is equal to total current revenue [1A.8], minus total current expenditure [1A.23].
37. Universal mobile telecommunications system sale proceeds [1A.37] is equal to the proceeds coming from the sale of the third generation of mobile phone licences, recorded as a disposal of a non-financial asset according to Eurostat's decision on the allocation of mobile phone licences.
38. Actual social contributions [1A.38] is equal to employers' actual social contributions (D.611) [1A.15], plus households' actual social contributions (D.613) [1A.16] recorded among resources of S.13.

39. Social benefits other than social transfers in kind [1A.39] is equal to social benefits other than social transfers in kind (D.62) recorded among uses of S.13.

Table 1B

1. Revenue of the European Union (EU) budget from the Member State [1B.1] is equal to indirect taxes receivable by the EU budget [1B.2], plus current international cooperation (D.74) payable by government to the EU budget [1B.4], plus miscellaneous current transfers (D.75) payable by government to the EU budget [1B.5], plus capital transfers (D.9) payable by government to the EU budget [1B.7].
2. Indirect taxes [1B.2] is equal to taxes on production and imports (D.2) recorded among resources of S.2122.
3. Current international cooperation [1B.3] is equal to current international cooperation (D.74) recorded among resources of S.2122 and uses of S.13.
4. Miscellaneous current transfers and EU own resources [1B.4] is equal to miscellaneous current transfers (D.75) plus value added tax (VAT) and gross national income (GNI)-based EU own resources (D.76) recorded among resources of S.2122 and uses of S.13.
5. Miscellaneous current transfers of which VAT-based third own resource [1B.5] is equal to the VAT-based third own resource (D.761) recorded among resources of S.2122 and uses of S.13.
6. Miscellaneous current transfers of which GNI-based fourth own resource [1B.6] is equal to the GNI-based fourth own resource (D.762) recorded among resources of S.2122 and uses of S.13.
7. Capital transfers [1B.7] is equal to capital transfers payable (D.9) recorded among changes in liabilities and net worth of S.13 and recorded as a capital transfer receivable by S.2122.
8. Expenditure of the EU budget in the Member State [1B.8] is equal to subsidies (D.3) payable by the EU budget [1B.9], plus other current transfers (D.7) payable by the EU budget to government [1B.10], plus other current transfers (D.7) payable by the EU budget to non-government units [1B.11], plus capital transfers (D.9) payable by the EU budget to government [1B.12], plus capital transfers (D.9) payable by the EU budget to non-government units [1B.13].
9. Subsidies [1B.9] is equal to subsidies (D.3) recorded among the uses of S.2122.
10. Current transfers to government [1B.10] is equal to current international cooperation (D.74), plus miscellaneous current transfers (D.75) recorded among resources of S.13 and uses of S.2122.
11. Current transfers to non-government units [1B.11] is equal to miscellaneous current transfers (D.75) recorded among uses of S.2122 and resources of all sectors except S.13.
12. Capital transfers to government [1B.12] is equal to capital transfers receivable (D.9) recorded among changes in liabilities and net worth of S.13 and among changes in assets of S.2122.
13. Capital transfers to non-government units [1B.13] is equal to capital transfers payable (D.9) recorded among changes in assets of S.2122 and changes in liabilities and net worth of all sectors except S.13.
14. Balance of Member State vis-à-vis the EU budget (net receiver +, net payer -) [1B.14] is equal to expenditure of the EU budget in the Member State [1B.8], minus revenue of the EU budget from the Member State [1B.1].
15. Own resources collection costs [1B.15] is that part of non-market output (P.13) recorded among resources of S.13 that is the own resources collection costs paid by the EU budget.

Table 1C

1. Final consumption expenditure [1C.1] is equal to final consumption expenditure (P.3) recorded among uses of S.13.
2. Individual consumption expenditure [1C.2] is equal to individual consumption expenditure (P.31) recorded among uses of S.13.

3. Collective consumption expenditure [1C.3] is equal to collective consumption expenditure (P.32) recorded among uses of S.13.
4. Social transfers in kind — purchased market production [1C.4] is equal to social transfers in kind — purchased market production (D.632) recorded among uses of S.13.
5. Consumption of fixed capital [1C.5] is equal to consumption of fixed capital (P.51c) recorded among changes in liabilities and net worth of S.13.
6. Taxes on production paid minus subsidies received [1C.6] is equal to payments of other taxes on production (D.29) recorded among uses of S.13, minus the receipt of other subsidies on production (D.39) recorded among the uses of S.13.
7. Net operating surplus [1C.7] is equal to operating surplus, net (B.2n) of S.13.
8. Final consumption expenditure at prices of the previous year [1C.8] is equal to the chain-linked volume of final consumption expenditure (P.3), recorded among uses of S.13, at prices of the previous year.
9. Government investment at prices of the previous year [1C.9] is equal to the chain-linked volume of gross fixed capital formation (P.51g), recorded among changes in assets of S.13, at prices of the previous year.
10. Gross domestic product (GDP) at current prices [1C.10] is equal to GDP (B.1*g) at market prices.
11. GDP at prices of the previous year [1C.11] is equal to the chain-linked volume of GDP (B1*g) at prices of the previous year.

Table 2A

1. Adjustment between financial and non-financial accounts [2A.1] is equal to deficit (–) or surplus (+) [1A.1], minus net transactions in financial assets and liabilities [2A.2].
2. Net transactions in financial assets and liabilities (consolidated) [2A.2] is equal to transactions in the net acquisition of financial assets [2A.3], minus the net incurrence of transactions in liabilities [2A.15].
3. Transactions in financial assets (consolidated) [2A.3] is equal to consolidated transactions in currency and deposits (F.2) [2A.4], plus transactions in debt securities (F.3) [2A.5], plus transactions in loans (F.4) [2A.6], plus transactions in equity and investment fund shares or units (F.5) [2A.7], plus transactions in insurance, pension and standardised guarantee schemes (F.6) [2A.11], plus transactions in financial derivatives and employee stock options (F.7) [2A.12], plus transactions in other financial assets [2A.13], recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.
4. Transactions in currency and deposits [2A.4] is equal to the net acquisition of currency and deposits (F.2) recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.
5. Transactions in debt securities [2A.5] is equal to the net acquisition of debt securities (F.3), recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.
6. Transactions in loans [2A.6] is equal to new loans (F.4) advanced by government, net of repayments to government, recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.
7. Transactions in equity and investment fund shares or units [2A.7] is equal to the net acquisition of equity and investment fund shares or units (F.5) recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.
8. Privatisations (net) [2A.8] is equal to transactions in equity and investment fund shares or units (F.5) recorded among changes in assets of S.13 and changes in liabilities and net worth of S.11 or S.12 which are carried out in the process of giving up or gaining control (ESA 2010 paragraphs 2.36 to 2.39) of the debtor unit by S.13; such transactions might be carried out by S.13 directly with the debtor unit, or with another creditor unit.

9. Equity injections (net) [2A.9] is equal to transactions in equity and investment fund shares or units (F.5) recorded among changes in assets of S.13 and changes in liabilities and net worth of S.11 or S.12 which are not carried out in the process of giving up or gaining control of the debtor unit by S.13 and are carried out by S.13 directly with the debtor unit.
10. Other [2A.10] is equal to transactions in equity and investment fund shares or units (F.5) recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13 which are not carried out in the process of giving up or gaining control of the debtor unit by S.13 and are not carried out by S.13 directly with the debtor unit, but with another creditor unit.
11. Transactions in insurance, pension and standardised guarantee schemes [2A.11] is equal to the net acquisition of insurance, pension and standardised guarantee schemes (F.6), recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.
12. Transactions in financial derivatives and employee stock options [2A.12] is equal to the net payments in respect of financial derivatives and employee stock options (F.7), recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.
13. Transactions in other financial assets [2A.13] is equal to the net acquisition of monetary gold and special drawing rights (SDRs) (F.1) recorded among changes in assets of S.13, plus other accounts receivable (F.8) recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.
14. Transactions in other financial assets of which taxes and social contributions accrued but not yet paid [2A.14] is equal to that part of other accounts receivable (F.8 assets) relating to the taxes and social contributions recorded in D.2, D.5, D.61 and D.91, less the amounts of taxes actually collected, recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.
15. Transactions in liabilities (consolidated) [2A.15] is equal to consolidated transactions in currency and deposits (F.2) [2A.16], plus transactions in short-term debt securities (F.31) [2A.17], plus transactions in long-term debt securities (F.32) [2A.18], plus transactions in loans (F.4) [2A.19], plus transactions in insurance, pension and standardised guarantee schemes (F.6) [2A.21], plus transactions in financial derivatives and employee stock options (F.7) [2A.22], plus transactions in other liabilities [2A.23], recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.
16. Transactions in currency and deposits [2A.16] is equal to the net acquisition of currency and deposits (F.2) recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.
17. Transactions in short-term debt securities [2A.17] is equal to the net incurrence of short-term debt securities (F.31), whose original maturity is one year or less, recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.
18. Transactions in long-term debt securities [2A.18] is equal to the net incurrence of long-term debt securities (F.32), whose original maturity is over one year, recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.
19. Transactions in loans [2A.19] is equal to new loans (F.4) borrowed, net of repayments of existing loans, recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.
20. Transactions in loans of which loans from central bank [2A.20] is equal to transactions in loans (F.4) recorded among changes in liabilities and net worth of S.13 and changes in assets of S.121.
21. Transactions in insurance, pension and standardised guarantee schemes [2A.21] is equal to the net acquisition of insurance, pension and standardised guarantee schemes (F.6), recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.

22. Transactions in financial derivatives and employee stock options [2A.22] is equal to net receipts in respect of financial derivatives and employee stock options (F.7) recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.
23. Transactions in other liabilities [2A.23] is equal to the net incurrence of monetary gold and SDRs (F.1) recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13, plus of equity and investment fund shares or units (F.5) recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13, plus other accounts payable (F.8) recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.
24. General government borrowing requirement [2A.24] is equal to the net incurrence of liabilities in currency and deposits (F.2) [2A.16], plus debt securities [2A.17 and 2A.18] (F.3), plus loans (F.4) [2A.19]. It is also equal to consolidated transactions in government debt instruments.
25. Transactions in long-term debt instruments [2A.25] is equal to the net incurrence of liabilities in debt instruments [2A.24] whose original maturity is over one year.
26. Transactions in debt instruments denominated in national currency [2A.26] is equal to the net incurrence of liabilities in debt instruments [2A.24] denominated in the legal tender of the Member State.
27. Transactions in debt instruments denominated in currencies of euro area Member States [2A.27] is equal to the net incurrence of liabilities in debt instruments [2A.24] denominated in ecus, plus debt instruments denominated in euro prior to the Member State's adoption of the euro, plus debt instruments denominated in the legal tender of a euro area Member State prior to it becoming a euro area Member State.
28. Transactions in debt instruments denominated in other currencies [2A.28] is equal to the net incurrence of liabilities in debt instruments [2A.24] not included in [2A.26] or [2A.27].
29. Other flows [2A.29] is equal to revaluation effects on debt [2A.30], plus other changes in volume of debt [2A.33].
30. Revaluation effects on debt [2A.30] is equal to foreign exchange holding gains and losses [2A.31], plus other revaluation effects — face value [2A.32].
31. Foreign exchange holding gains and losses [2A.31] is equal to nominal holding gains and losses (K.7) of debt [3A.1] that changes value when converted into national currency due to changes in currency exchange rates.
32. Other revaluation effects — face value [2A.32] is equal to change in debt [2A.34], minus transactions in debt instruments (consolidated) [2A.24], minus foreign exchange holding gains and losses [2A.31], minus other changes in volume of debt [2A.33].
33. Other changes in volume of debt [2A.33] is equal to other volume changes (K.1, K.2, K.3, K.4, K.5 and K.6) in liabilities classified either as currency and deposits (AF.2), debt securities (AF.3), or loans (AF.4), which are not assets of S.13.
34. Change in government debt [2A.34] is equal to debt [3A.1] in year t , minus debt [3A.1] in year $t-1$.

Table 2B

1. Transactions in government debt instruments (non-consolidated) [2B.1] is equal to non-consolidated transactions in currency and deposits [2B.2], plus transactions in short-term debt securities [2B.3], plus transactions in long-term debt securities [2B.4], plus transactions in loans from central bank [2B.5], plus transactions in other loans [2B.6].
2. Transactions in currency and deposits [2B.2] is equal to non-consolidated transactions in currency and deposits (F.2) recorded among changes in liabilities and net worth of S.13.
3. Transactions in short-term debt securities [2B.3] is equal to non-consolidated transactions in debt securities, whose original maturity is one year or less (F.31), recorded among changes in liabilities and net worth of S.13.
4. Transactions in long-term debt securities [2B.4] is equal to non-consolidated transactions in debt securities, whose original maturity is over one year (F.32), recorded among changes in liabilities and net worth of S.13.

5. Transactions in loans from central bank [2B.5] is equal to non-consolidated transactions in loans (F.4) recorded among changes in liabilities and net worth of S.13 and changes in assets of S.121.
6. Transactions in other loans [2B.6] is equal to non-consolidated transactions in loans (F.4) recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.121.
7. Consolidating transactions [2B.7] is equal to non-consolidated transactions in debt instruments [2B.1], minus consolidated transactions in debt instruments [2A.24].
8. Consolidating transactions — currency and deposits [2B.8] is equal to non-consolidated transactions in currency and deposits [2B.2], minus consolidated transactions in currency and deposits [2A.16].
9. Consolidating transactions — short-term debt securities [2B.9] is equal to non-consolidated transactions in short-term debt securities [2B.3], minus consolidated transactions in short-term debt securities [2A.17].
10. Consolidating transactions — long-term debt securities [2B.10] is equal to non-consolidated transactions in long-term debt securities [2B.4], minus consolidated transactions in long-term debt securities [2A.18].
11. Consolidating transactions — loans [2B.11] is equal to non-consolidated transactions in other loans [2B.6], minus consolidated transactions in loans [2A.19] plus consolidated transactions in loans of which loans from central bank [2A.20].

Table 3A

1. Government debt (consolidated) [3A.1] is equal to debt as defined in Regulation (EC) No 479/2009. It is also equal to the consolidated liabilities of S.13 in the instrument currency and deposits [3A.2], plus short-term debt securities [3A.3], plus long-term debt securities [3A.4], plus loans from central bank [3A.5], plus other loans [3A.6].
2. Debt — currency and deposits [3A.2] is equal to that part of debt [3A.1] in the instrument currency and deposits (AF.2).
3. Debt — short-term debt securities [3A.3] is equal to that part of debt [3A.1] in the instrument debt securities whose original maturity is one year or less (AF.31).
4. Debt — long-term debt securities [3A.4] is equal to that part of debt [3A.1] in the instrument debt securities, whose original maturity is over one year (AF.32).
5. Debt — loans from central bank [3A.5] is equal to that part of debt [3A.1] in the instrument loans (AF.4) which is an asset of S.121.
6. Debt — other loans [3A.6] is equal to that part of debt [3A.1] in the instrument loans (AF.4) which is not an asset of S.121.
7. Debt held by residents of the Member State [3A.7] is equal to debt held by central bank [3A.8], plus debt held by other monetary financial institutions [3A.9], plus debt held by other financial institutions [3A.10], plus debt held by other residents of the Member State [3A.11].
8. Debt held by central bank [3A.8] is equal to that part of debt [3A.1] which is an asset of S.121.
9. Debt held by other monetary financial institutions [3A.9] is equal to that part of debt [3A.1] which is an asset of S.122 or S.123.
10. Debt held by other financial institutions [3A.10] is equal to that part of debt [3A.1] which is an asset of S.124, S.125, S.126, S.127, S.128 or S.129.
11. Debt held by other residents [3A.11] is equal to that part of debt [3A.1] which is an asset of S.11, S.14 or S.15.
12. Debt held by non-residents of the Member State [3A.12] is equal to that part of debt [3A.1] which is an asset of S.2.
13. Debt denominated in national currency [3A.13] is equal to that part of debt [3A.1] denominated in the legal tender of the Member State.

14. Debt denominated in currencies of euro area Member States [3A.14] is equal — prior to the Member State becoming a euro area Member State — to that part of debt [3A.1] denominated in the legal tender of one of the euro area Member States (except national currency [3A.13]), plus debt denominated in ecus or euro.
15. Debt denominated in other currencies [3A.15] is equal to that part of debt [3A.1] not included in [3A.13] or [3A.14].
16. Short-term debt [3A.16] is equal to that part of debt [3A.1] whose original maturity is one year or less.
17. Long-term debt [3A.17] is equal to that part of debt [3A.1] whose original maturity is over one year.
18. Long-term debt of which variable interest rate [3A.18] is equal to that part of long-term debt [3A.17] whose interest rate is variable.
19. Debt with residual maturity up to one year [3A.19] is equal to that part of debt [3A.1] with residual maturity of one year or less.
20. Debt with residual maturity over one and up to five years [3A.20] is equal to that part of debt [3A.1] with residual maturity over one and up to five years.
21. Debt with residual maturity over one and up to five years of which variable interest rate [3A.21] is equal to that part of debt [3A.1] with residual maturity over one and up to five years [3A.20] whose interest rate is variable.
22. Debt with residual maturity over five years [3A.22] is equal to that part of debt [3A.1] with residual maturity over five years.
23. Debt with residual maturity over five years of which variable interest rate [3A.23] is equal to that part of debt [3A.1] with residual maturity over five years [3A.22] whose interest rate is variable.
24. Average residual maturity of debt [3A.24] is equal to the average residual maturity weighted by the amounts outstanding, expressed in years.
25. Government debt — zero-coupon bonds [3A.25] is equal to that part of debt [3A.1] in the form of zero-coupon bonds, i.e. bonds without coupon payments, whose interest is based on the difference between the prices at redemption and at issue.

Table 3B

1. Government debt (non-consolidated between sub-sectors) [3B.1] is equal to the non-consolidated liabilities of S.13, excluding (a) the liabilities of S.1311 that are simultaneously assets of S.1311; (b) the liabilities of S.1312 that are simultaneously assets of S.1312; (c) the liabilities of S.1313 that are simultaneously assets of S.1313; and (d) the liabilities of S.1314 that are simultaneously assets of S.1314, in the same instruments as government debt [3A.1].
2. Consolidating elements [3B.2] is equal to the liabilities of S.13 that are simultaneously assets of S.13 excluding (a) the liabilities of S.1311 that are simultaneously assets of S.1311, (b) the liabilities of S.1312 that are simultaneously assets of S.1312, (c) the liabilities of S.1313 that are simultaneously assets of S.1313 and (d) the liabilities of S.1314 that are simultaneously assets of S.1314, in the instrument currency and deposits [3B.3], plus short-term debt securities [3B.4], plus long-term debt securities [3B.5], plus loans [3B.6].
3. Consolidating elements in currency and deposits [3B.3] is equal to that part of consolidating elements [3B.2] in the instrument currency and deposits (F.2).
4. Consolidating elements in short-term debt securities [3B.4] is equal to that part of consolidating elements [3B.2] in the instrument debt securities whose original maturity is one year or less (F.31).
5. Consolidating elements in long-term debt securities [3B.5] is equal to that part of consolidating elements [3B.2] in the instrument debt securities, whose original maturity is over one year (F.32).
6. Consolidating elements in loans [3B.6] is equal to that part of consolidating elements [3B.2] in the instrument loans (F.4).

7. Debt issued by central government (consolidated) [3B.7] is equal to the liabilities of S.1311, which are not assets of S.1311, in the same instruments as debt [3A.1].
 8. Debt issued by central government of which held by other government sub-sectors [3B.8] is equal to the liabilities of S.1311 which are assets of S.1312, S.1313 or S.1314, in the same instruments as debt [3A.1].
 9. Debt issued by state government (consolidated) [3B.9] is equal to the liabilities of S.1312, which are not assets of S.1312, in the same instruments as debt [3A.1].
 10. Debt issued by state government of which held by other government sub-sectors [3B.10] is equal to the liabilities of S.1312 which are assets of S.1311, S.1313 or S.1314, in the same instruments as debt [3A.1].
 11. Debt issued by local government (consolidated) [3B.11] is equal to the liabilities of S.1313, which are not assets of S.1313, in the same instruments as debt [3A.1].
 12. Debt issued by local government of which held by other government sub-sectors [3B.12] is equal to the liabilities of S.1313 which are assets of S.1311, S.1312 or S.1314, in the same instruments as debt [3A.1].
 13. Debt issued by social security funds (consolidated) [3B.13] is equal to the liabilities of S.1314, which are not assets of S.1314, in the same instruments as debt [3A.1].
 14. Debt issued by social security funds of which held by other government sub-sectors [3B.14] is equal to the liabilities of S.1314 which are assets of S.1311, S.1312 or S.1313, in the same instruments as debt [3A.1].
 15. Holdings by central government of debt issued by units in other government sub-sectors [3B.15] is equal to the liabilities of S.1312, S.1313 or S.1314 which are assets of S.1311, in the same instruments as debt [3A.1].
 16. Holdings by state government of debt issued by units in other government sub-sectors [3B.16] is equal to the liabilities of S.1311, S.1313 or S.1314 which are assets of S.1312, in the same instruments as debt [3A.1].
 17. Holdings by local government of debt issued by units in other government sub-sectors [3B.17] is equal to the liabilities of S.1311, S.1312 or S.1314 which are assets of S.1313, in the same instruments as debt [3A.1].
 18. Holdings by social security funds of debt issued by units in other government sub-sectors [3B.18] is equal to the liabilities of S.1311, S.1312 or S.1313 which are assets of S.1314, in the same instruments as debt [3A.1].'
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CORRIGENDA**Corrigendum to Regulation (EU) No 469/2014 of the European Central Bank of 16 April 2014 amending Regulation (EC) No 2157/1999 on the powers of the European Central Bank to impose sanctions (ECB/1999/4)****(ECB/2014/18)***(Official Journal of the European Union L 141 of 14 May 2014)*

On page 51, the text of the Regulation is replaced as follows:

REGULATION (EU) No 469/2014 OF THE EUROPEAN CENTRAL BANK
of 16 April 2014
amending Regulation (EC) No 2157/1999 on the powers of the European Central Bank to impose
sanctions (ECB/1999/4)
(ECB/2014/18)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 132(3) thereof,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular Articles 34.3 and 19.1 thereof,

Having regard to Council Regulation (EC) No 2532/98 of 23 November 1998 concerning the powers of the European Central Bank to impose sanctions ⁽¹⁾, and in particular Article 6(2) thereof,

Whereas:

- (1) The European Central Bank (ECB) has applied Regulation (EC) No 2157/1999 of the European Central Bank (ECB/1999/4) ⁽²⁾ to impose sanctions in its various fields of competence, including in particular the implementation of the monetary policy of the Union, the operation of payment systems and the collection of statistical information.
- (2) Council Regulation (EU) No 1024/2013 ⁽³⁾ entitles the ECB to impose on the credit institutions it supervises administrative pecuniary penalties when these institutions breach a requirement under directly applicable Union law and sanctions in case of a breach of ECB regulations or decisions.
- (3) The ECB has adopted Regulation (EU) No 468/2014 (ECB/2014/17) ⁽⁴⁾ to further specify the procedures governing the exercise by the ECB, national competent authorities and national designated authorities of their supervisory tasks under Regulation (EU) No 1024/2013. Regulation (EU) No 468/2014 (ECB/2014/17) contains provisions on the procedure for the imposition of administrative penalties by the ECB and national competent authorities in the supervisory field.
- (4) In order to establish a consistent regime for the imposition of sanctions by the ECB in the exercise of its supervisory tasks under Regulation (EU) No 1024/2013 and Regulation (EU) No 468/2014 (ECB/2014/17), the ECB has adopted Recommendation ECB/2014/19 ⁽⁵⁾.

⁽¹⁾ OJ L 318, 27.11.1998, p. 4.

⁽²⁾ Regulation (EC) No 2157/1999 of the European Central Bank of 23 September 1999 on the powers of the European Central Bank to impose sanctions (ECB/1999/4) (OJ L 264, 12.10.1999, p. 21).

⁽³⁾ Council Regulation (EU) No 1024/2013 of 15 October 2013 conferring specific tasks on the European Central Bank concerning policies relating to the prudential supervision of credit institutions (OJ L 287, 29.10.2013, p. 63).

⁽⁴⁾ Regulation (EU) No 468/2014 of the European Central Bank of 16 April 2014 establishing the framework for cooperation within the Single Supervisory Mechanism between the European Central Bank and national competent authorities and with national designated authorities (SSM Framework Regulation) (ECB/2014/17). See page 1 of this Official Journal.

⁽⁵⁾ Recommendation ECB/2014/19 of 16 April 2014 for a Council Regulation amending Regulation (EC) No 2532/98 concerning the powers of the European Central Bank to impose sanctions (OJ C 144 of 14.5.2014, p. 2).

- (5) Regulation (EC) No 2157/1999 should be clarified to the effect that it only applies to the imposition of sanctions by the ECB in the exercise of its non-supervisory central bank tasks, while Regulation (EU) No 468/2014 (ECB/2014/17) applies to the imposition of administrative penalties by the ECB in the exercise of its supervisory tasks.
- (6) When further specifying the procedural rules applying to the initiation and conduct of the infringement procedure laid down in Regulation (EC) No 2532/98, the ECB should take into account the degree of severity of the envisaged sanction.
- (7) Therefore, Regulation (EC) No 2157/1999 should be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Amendments

Regulation (EC) No 2157/1999 is amended as follows:

1. a new Article 1a is inserted after Article 1:

'Article 1a

Scope

This Regulation shall only apply to sanctions that may be imposed by the ECB in the exercise of its non-supervisory central bank tasks. It shall not apply to any administrative penalties that may be imposed by the ECB in the exercise of its supervisory tasks.;

2. a new Article 1b is inserted after Article 1a:

'Article 1b

Independent investigating unit

1. For the purposes of deciding whether to initiate an infringement procedure pursuant to Article 2 and exercise the powers laid down in Article 3, the ECB shall establish an internal independent investigating unit (hereinafter "investigating unit") composed of investigating officers who shall perform their investigative functions independently from the Executive Board and the Governing Council, and shall not take part in the deliberations of the Executive Board and Governing Council.
 2. Where the ECB considers that there is a reason to suspect that one or more infringements are being or have been committed, the matter shall be referred to the Executive Board.
 3. Where the Executive Board considers that the applicable sanction could exceed the threshold provided for in Article 10(1), the simplified procedure set out in Article 10 shall not apply and the Executive Board shall refer the matter to the investigating unit. The investigating unit shall take a decision on whether or not to initiate an infringement procedure.
 4. Any reference to the ECB in Articles 2 to 4, Article 5(1) to (3) and Article 6 shall be read as a reference to the investigating unit of the ECB or, where the simplified procedure under Article 10 applies, to the Executive Board.
 5. The provisions of this Article shall be without prejudice to the competence of the competent national central bank to initiate an infringement procedure and conduct an inquiry in accordance with this Regulation.;
3. in Article 2, paragraph 1 is replaced by the following:
 1. No more than one infringement procedure shall be initiated against the same undertaking based on the same facts. For this purpose, no decision on whether or not to initiate an infringement procedure shall be taken by the ECB or by the competent national central bank until they have informed and consulted with one another.;
 4. in Article 2, paragraph 3 is replaced by the following:
 3. Either the ECB or the competent national central bank, as the case may be, shall, upon request, be entitled to assist and cooperate with the other in carrying out the infringement procedure, in particular by transmitting any information that may be deemed relevant.;
 5. a new Article 7a is inserted after Article 7:

'Article 7a

Submission of a proposal to the Executive Board

1. If the investigating unit or the competent national central bank, as relevant, considers, after completion of the infringement procedure, that a sanction should be imposed on the undertaking concerned, it shall submit a proposal to the Executive Board determining that the undertaking concerned has committed an infringement and specifying the amount of the sanction to be imposed.

2. The investigating unit or the competent national central bank, as relevant, shall base its proposal only on facts and objections on which the undertaking concerned has had the opportunity to comment.
3. If the Executive Board considers that the file submitted by the investigating unit or the competent national central bank, as relevant, is incomplete, it may return the file, together with a reasoned request for additional information, to the investigating unit or the competent national central bank.
4. If the Executive Board, on the basis of a complete file, agrees with the proposal of the investigating unit or the competent national central bank, as relevant, to impose a sanction on the undertaking concerned, it shall adopt a decision in accordance with the proposal submitted by the investigating unit or competent national central bank.
5. If the Executive Board, on the basis of a complete file, considers that the facts described in the proposal of the investigating unit or the competent national central bank, as relevant, do not appear to constitute sufficient evidence of an infringement, the Executive Board may adopt a decision closing the case.
6. If the Executive Board, on the basis of a complete file, agrees that the undertaking concerned has committed an infringement, as determined in the proposal of the investigating unit or the competent national central bank, as relevant, but disagrees with the proposed sanction, it shall adopt a decision specifying the sanction that it considers appropriate.
7. If the Executive Board, on the basis of a complete file, does not agree with the proposal of the investigating unit or the competent national central bank, as relevant, but concludes that a different infringement has been committed by the undertaking concerned, or that there is a different factual basis for the proposal of the investigating unit or the competent national central bank, as relevant, it shall inform the undertaking concerned in writing of its findings and of the objections raised against the undertaking concerned.
8. The Executive Board shall adopt a decision determining whether or not the undertaking concerned has committed an infringement and specifying the sanction to be imposed, if any. Decisions adopted by the Executive Board shall be based only on facts and objections on which the undertaking concerned has had the opportunity to comment.’.

Article 2

Final provisions

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in the Member States in accordance with the Treaties.

Done at Frankfurt am Main, 16 April 2014.

For the Governing Council of the ECB

The President of the ECB

Mario DRAGHI

