Directorate General Strategy, People and Data

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Statistics on the total balance sheet for financial corporations

Statistics Department

1 Purpose

These statistics are intended to present a balance sheet summary and sector breakdown for financial corporations.

The financial corporations sector (S.12) consists of all the institutional units whose principal activity is the production of financial services. Such institutional units are principally engaged in financial intermediation and/or auxiliary financial activities.

Financial intermediation is the activity in which an institutional unit acquires financial assets and incurs liabilities on its own account by engaging in financial transactions on the market. The assets and liabilities of financial intermediaries are transformed or repackaged in relation to, for example, maturity, scale, risk, etc. in the financial intermediation process.

Auxiliary financial activities are activities related to financial intermediation but which do not involve financial intermediation themselves.

2 Data sources

The financial corporations statistics published by the Banco de España are compiled drawing on the various data sources included in different European and national regulatory frameworks. These sources, which are accessible from the Statistics section of the Banco de España's website, are classified by type of financial corporation. In addition, each dataset is accompanied by methodological documentation and references to the applicable legal framework, allowing for a detailed understanding of the nature, scope and characteristics of each statistical source.

3 Data availability

The statistics on the total balance sheet and sector breakdown for financial corporations are available as of 2019 Q3. The availability of this information coincides with that of the pension fund statistics.

4 Scope of the statistics

These statistics are broken down by type of activity pursued by financial corporations, in accordance with the classification set out in European System of Accounts 2010 (ESA 2010).

The first section details the activity of **monetary financial institutions**: the Banco de España and other monetary financial institutions (comprising credit institutions, specialised lending institutions, electronic money institutions and money market funds).

The second refers to **non-monetary financial institutions**, which comprise: non-money market funds, other financial intermediaries, financial auxiliaries, captive financial institutions and money lenders, insurance corporations and pension funds.

5 Dissemination and revisions policy

5.1 Dissemination

The data published are quarterly, consistent with the frequency that most of the underlying information is collected.

The release calendar, which coincides with the calendar for the Financial Accounts statistics of the Spanish Economy, is published on the Banco de España's website towards the end of each year and covers the entire following year. It can be found at the following web address:
https://www.bde.es/webbde/en/estadis/infoest/calendario/calendarioweb.html

5.2 Revisions policy

As a general rule, each scheduled release includes a new quarterly observation, which is classified as provisional (P) in the tables published, and the figure for the previous quarter is revised and classified as definitive.

6 Links with other statistics released by the Banco de España

A detailed explanation of the total balance sheet statistics and sector breakdown for financial corporations is set out in the different sections of the "Financial corporations" area, which can be found at the following web address web: https://www.bde.es/webbe/en/estadisticas/temas/instituciones-financieras.html

These sectors are delimited in line with the approach followed when compiling the Financial Accounts of the Spanish Economy. Details may be found in the sectorisation table provided at the following web address:
https://www.bde.es/wbe/en/estadisticas/relacionados/tabla-sectorizacion-sistema-europeo-cuentas-2010.html

ANNEX: Regulations referred to in this note

The applicable legal framework is that set forth in the statistical reporting obligations for each of the statistics of the undertakings classified as financial corporations.
https://www.bde.es/webbe/en/estadisticas/temas/instituciones-financieras.html