

i) Arrangement Dated 2011/10

Financial Derivative Assets / Liabilities included in banks' balance sheets and reported by banks in line with Uniform Chart of Accounts, showing the valuation differences of derivative contracts, are disaggregated into counterpart sectors starting January 2010 data.

In this context, the arrangements done in the money and banking statistics are as follows:

'Financial Derivative Assets and Liabilities',

- which were previously shown in 'Loans and Other Interest Income Accruals and Rediscounts' in banks' (deposit money banks, participation banks, investment and development banks) balance sheets are disaggregated and presented as a separate item,
- which were previously shown in 'Unclassified Assets / Liabilities' in banks' (deposit money banks, participation banks, investment and development banks) sectoral accounts are disaggregated into interbank, non-bank financial, private sector and non-residents sectors.
- are disaggregated from the 'Other Items (Net)' account in the Monetary Survey and Money Supply tables and classified under related sectors.
- are shown as a new item in the 'Foreign Assets/Liabilities' table.