Statistics	Financial Accounts

The Data: Coverage, Periodicity and Timeliness

Coverage characteristics	**Purpose of the study:** Global financial crisis has enhanced the need for information and detailed statistics, leading central banks, traditional compilers of banking data, to compile nonbank and real sector statistics as well. In this context, various international initiatives and especially G20 Data Gaps[1] Initiative has addressed in one the recommendations to compile sectoral financial accounts.
	Data description: Financial Accounts presents all financial assets and liabilities generated, cashed and exchanged in an economy, in a matrix format both for stocks and flows. These statistics mainly indicate how the surplus or deficit on the capital account is financed via financial transactions between institutional units; and between institutional units and the rest of the world.
	Legal framework of Turkish Financial Accounts is defined by Central Bank Law[2] and Official Statistical Program[3].CBRT is the coordinator for the compilation of FA while Turkstat, Ministry of Treasury and Finance are stakeholder agencies. Studies are conducted within Financial Accounts Working Group which has been established in 2008, composed of delegates from related agencies (Annex 1).
	Statistical concepts and definitions:
	Quadruple Entry: National accounting system is based on the principle of quadruple entry. Each transaction must be recorded four times, once as a change in liabilities and once as a change in assets by two institutional units. The total of transactions recorded as changes in liabilities and the total of transactions recorded as changes in assets must be equal.
	Time of Recording: The system records transactions on an accrual basis .This means that when economic value is created, transformed or extinguished transactions are recorded.
	Classification: Institutional units and financial transactions are subject to classification within the scope of SNA 2008 and ESA 2010. National accounts system classifies institutional units according to their economic activities and the roles they play in the economy. The classification is based on main activity of institutional units. Households and institutions are said to be resident when they reside in and engage for an extended period (one year or more) in economic activities on this territory. In this context; financial accounts cover only activities of resident sections of institutions. Foreign branches, shareholders and subsidiaries of institutions were not included in statistics.
	Classification System:
	Sector Classification: In ESA2010, units are classified under a specific sector according to their principal activities, behaviors and purposes. A resident unit is regarded as constituting an institutional unit if it has decision-making autonomy in respect of its principal function and either keeps a complete set of accounts or it would be possible and meaningful, from both an economic and legal viewpoint, to compile a complete set of accounts if they were required. The sectoral breakdown used in compiling money and banking statistics also constitute a base for sectoral definitions of financial

[1] "The Financial Crisis and Information Gaps" IMF and FSB Secretariat, October 29, 2009.
[2] The Law on the Central Bank of Republic of Turkey No.1211 and adted January 14,1971, article 43.
[3] Official Statistical Program (2017-2021) published at Official Gazette numbered as 28808 and dated as the 1st of November 2013.

accounts.

Total Economy (Residents): It consists of total resident sectors (non-financial corporations, financial corporations, general government, households, non-profit corporations serving households).

- **Non-financial Corporations:** They are basically composed of corporations producing goods and services including public non-financial corporations, commercial corporations of local governments and units engaged in trade activities in general government. Private non-financial corporations are classified as business firms, individual corporations, cooperatives and agricultural sales and credit cooperatives.

- **Financial Corporations:** Composed of monetary financial institutions, financial auxiliaries and intermediaries, insurance companies and pension funds.

- **Monetary Financial Institutions:** Monetary Financial Institutions sector is defined in ESA 2010 as: "Institutions which receive deposit and quasi deposit extend credit and/or invest in securities or collect funds by issuing securities on its own behalf. According to this definition, in addition to banks; postal banks, mutual funds that issue securities, credit agencies of municipalities, agricultural credit corporations, mortgage credit corporations and electronic money corporations can also be classified as monetary financial institutions. In order to classify money market funds as monetary financial institutions, fund shares issued should be quasi deposits (should apply rules for transferability, reversibility, accuracy and marketability measures.), % 85 of investment portfolio should consist of money market instruments and/or other transferable debt instruments and days to maturity should not exceed 1 year and make return close to that of money market instruments. In Financial Accounts table prepared for Turkey, Monetary Financial Institutions basically covers monetary sector and this is composed of CBRT, banks and money market funds (type-B liquid funds).

- **Financial Intermediaries:** Financial intermediaries are financial corporations which serve nonbank corporations by creating liabilities except money, deposit and quasi-deposits.

- **Financial Auxiliaries:** Financial auxiliaries' services are closely associated with brokerage but they do not serve as financial intermediaries. They do not create funds and extend credit for their own account.

- **Insurance Companies and Pension Funds:** They compose of insurance companies and pension funds except social security institutions. Insurance Companies and Pension Funds include pension mutual funds, private pension corporations, ordained by special law, which give group annuity commitment and retirement commitment to their members, Natural Disasters Insurances Authority, Agricultural Insurance Pool and National Reinsurance Corporation (Milli Re).

- **General Government:** General Government Financial Statistics (the annunciation no.2) published in the official gazette at 06.04.2010 by the Ministry of Treasury and Finance (the law no: 28256) includes central government, local government, social security institutions.

  - **Central Government:** Central government includes administrative regulations, regulatory and supervisory institutions and funds in the scope of government budget.

  - **Local Government:** Local government includes provincial special administration, civil government, local administrative, development agency, youth welfare and local sport authority.

  - **Social Security Institutions:** Social Security Institutions include Social Security Institution, Unemployment Insurance Fund and Turkish Employment Agency.

- **Households:** Households are defined as small group of people who share same habitat, consume significant sort of good and services (basically house and food) and

reunite all or part of their income and fortune.

- **Non-Profit Institutions Serving for Households:** Non-Profit Institutions Serving for Households are judiciary or social units, they do not market production and not able to acquire income, profit or any financial gain by their status .Non-Profit Institutions Serving for Households provides good and services with free of charge or economically insignificant prices for households. Their main sources of revenues are real estate revenue, payment executed by General Government and voluntary participations (in-kind and in-cash) from households quaconsumer.

- **Rest of the World (nonresidents):** It contains all natural and legal entities that are located abroad more than 1 year. All corporations established by the Law of the Republic of Turkey even if they are foreign- capitalized are characterized as domestic. On the contrary, Turkish corporations which carry on business abroad and subject to law of that country are characterized as foreign.

Classification of Financial Instruments: The instrument classification used in the Turkish practice is in line with ESA2010 (Table 2). Based on this classification, the detailed definitions of instruments are given below.

- **Monetary Gold and SDRs:** The category of Monetary Gold and SDRs consists of two subcategories. Financial assets classified under this category are the only assets for which there are no counterpart liabilities.

  - **Monetary Gold:** Gold owned by monetary authorities and held as a component of reserves.

  - **Special Drawing Rights:** These assets are reserve assets that are created by the International Monetary Fund (IMF) and allocated to its members in accordance with their IMF quota to supplement existing official reserves.

- **Currency and Deposits:** This category includes banknotes and coins in circulation, transferable deposits and other deposits.

- **Debt Securities:** This category includes financial instruments that are traded on secondary markets or instruments that are standardized to be traded on these markets. This category also includes financial derivatives (A derivative is a financial instrument the value of which is derived from one or more underlying assets, which enables the transfer of the rights and obligations related to that asset without necessarily having a change in ownership). Securities in this category include bills, bonds, certificates of deposits and financial derivatives classified according to maturity. According to ESA 2010, financial instruments with an original maturity of less than 1 year are classified as short term, while securities with original maturities of more than 1 year are classified as long term. Within this framework, securities included in this category in the Turkish practice are government debt securities, revenue indexed bonds issued by the Ministry of Treasury and Finance, liquidity bills issued by the CBRT and debt securities issued by banks.

- **Loans:** Loans are financial assets created when creditors lend funds to debtors, to be repaid on the maturity date along with the interest they incur. This category includes cash and non-cash loans, mortgage loans, past due loans, reverse repurchase agreements (repos), consumer and trade credits, financial leasing agreements and similar instruments.

- **Shares and Other Equity:** Securities, which represent property rights or entitle the holders to a share in the profits, are classified under this category. This category includes quoted and unquoted shares. The "other equity" subcategory includes capital investments made by the general government in public enterprises, whose capital is not divided into shares, as well as capital investments in national and international organizations with the sole exception of the IMF.

  Within this category, in the Turkish practice, assets of the monetary sector include participations and subsidiaries, whereas liabilities include quoted and unquoted shares

of commercial banks and equity capital of public banks.

- **Mutual Funds Shares:** This category includes financial instruments issued by a specific type of financial corporations, whose exclusive purpose is to invest the funds collected on the money and capital market. In the Turkish practice, this category includes investment funds (mutual funds) other than money market funds, exchange traded funds, venture capital investment funds, real estate investment funds and investment trusts.

- **Insurance Technical Reserves:** Insurance technical reserves are technical provisions of insurance corporations and pension funds against policyholders. This category may cover the net equity of households in life insurance reserves and pension funds as well as reserves that belong to any other sector.

- **Other Accounts Receivable/Payable:** The Other Accounts Receivable/Payable category includes outstanding financial assets and liabilities. The assets under this category are distinguished by a timing difference between the transaction that creates these assets/liabilities and the corresponding payment. In the Turkish practice, this category includes transitory liability and asset accounts, miscellaneous receivables and payables, prepaid taxes, etc.

Statistical population: All domestic and international institutions conducting economic research and political analysis.

Reference area: Turkey

Geographical level: None

Sector coverage: All resident sectors in total economy and non resident sectors abroad.

Time coverage: Data are published annually for the period between 2006-2014 and quarterly since the first quarter of 2015.

Coverage, n.e.s.: None

Exceptional circumstances on coverage: None

Statistical unit: Reporting institutions.

Base period/year: None

Reference period: Previous Quarter

Unit of measure:

Variable/ Indicator	Unit of Measure
All Variables	Thousand TRY

Periodicity

Frequency of data collection: Monthly, Quarterly, Annual.

Frequency of dissemination: Quarterly.

Timeliness

Average production time for each release of data: 2 Months.

Time lag - first results (days): Approximately 106.

Time lag - final results (days): Approximately 106.

Access by the Public

Advance dissemination of release calendar	**Advance release calendar:** Data Release Calendar is disseminated at the CBRT's web site on the first business day of the year. **Link to advance release calendar:** http://www3.tcmb.gov.tr/veriyaytakvim/calendar.php?yayim_id=25 **Data release policy:** All subscribed institutions and persons are informed via e-mail after every release.
Simultaneous release to all interested parties	**Simultaneous release to all users:** Yes. **Pre-release data sharing with press or other specific users under special agreements:** No.

Integrity

Dissemination of Terms and conditions under which official statistics are produced, including those relating to the confidentiality of individually identifiable information	**Responsibility for collection, processing, and dissemination of data:** Monetary and Financial Statistics Division of the Statistics Department of the CBRT is responsible for dissemination. **Data sharing and coordination among data producing agencies:** Data are derived from the following institutions: Banking Regulation and Supervision Agency (BRSA), Borsa Istanbul (BIST), Capital Market Intermediary Institutions, The Capital Markets Board, The Central Registry Agency, Ministry of Treasury and Finance, TURKSTAT, Central Securities Depository of Turkey, Saving Deposits Insurance Fund,. Data are also reported to Organisation for Economic Co-operation and Development (OECD), Bank for International Settlements (BIS) and Statistical Office of the European Union (EUROSTAT). **Confidentiality of individual reporters' data:** Article 43 of the Law No. 1211 on the CBRT, as amended by the Law No. 4651 of April 25, 2001; requires that the Bank may not publish or disclose the statistical information having a private and personal nature nor may it submit these to any official authority or private body other than the Banking Regulation and Supervision Agency. This information shall not be used for purposes other than those of statistical nature nor as means of evidence. Data released will be evaluated confidential accordingly and will not be disclosed to to third parties. **Staff, facilities, computing resources, and financing:** 10 employees are responsible for collecting, processing and disseminating financial accounts data. All employees have either undergraduate or graduate degrees. Hardware, software and automation needs are provided by the IT department in line with work plans. **Monitoring user requirements:** Internet based "Statistics User Survey" is conducted once a year. **Quality policy**: Our policy is determined to disseminate data according to internationally accepted standards and maintain consistency and timeliness of the data.

Quality monitoring: Compatibility checks with other macroeconomics statistics are done. Moreover, conformity to international standards is provided for the data reported to international institutions.

Impartiality of statistics: The data are maintained from the source institutions and corrected by them. All data are unbiased.

Data sources: In order to produce the most accurate and reliable data for a given sector, data sources are determined after comparing the same type of data from different sources following careful evaluation of the scope and characteristics of data with source institutions. While selecting the data source, reliability and conformity to methodological requirements are considered and publicly disseminated and supervised data are preferred. Internal and external data sources are listed below:

Internal Data Sources:

- CBRT Balance Sheet
- Monthly Money and Banking Statistics
- International Investment Position
- Balance of Payments Statistics
- Weekly Securities Statistics

External Data Sources:

- Banking Regulation and Supervision Agency's (BRSA) Non-Bank Financial Sector Statistics
- Banking Regulation and Supervision Agency's (BRSA) Asset Management Companies StatisticsBRSA Balance Sheet
- BIST
- Capital Market Board Balance Sheet
- Central Registry Agency Balance Sheet
- SDIF Balance Sheet
- Financial Statistics of Capital Market Intermediary Institutions
- Financial Statistics of The Capital Markets Board
- Financial Statistics of The Central Registry Agency
- Financial Statistics of The Ministry of Treasury and Finance
- The Ministry of Treasury and Finance Government Finance Statistics
- Data collected by TURKSTAT from non-profit foundations and associations.
- Non-financial corporations' aggregated balance sheet data collected by TURKSTAT based on Ministry of Treasury and Finance Revenue Administration's administrative records.

Data sources by sectors and instruments are presented in detail in "Annex 2: FA Data Sources". Data from various sources are compared and the data at the top of data hierarchy are accepted as the most accurate source. For example, GFS data is regarded as the most reliable one for general government data in each sector. For deposit and loans, MBS is preferred.

- **Non-financial Corporations:** Despite data sources on general government and financial corporations are wide and detailed, data on nonfinancial corporations cannot be compiled at same detail, since they cover many institutional units and interact with other sectors as well as banking sector. For this reason, parallel to other country experiences, data is compiled from counterpart data first and if counterpart data is not

available then data is compiled from balance sheets which are transformed to ESA definitions and classifications.

- **Central Bank:** While financial accounts of central bank are basically compiled from balance sheet of central bank, for the detailed sub items assets-liabilities detailed tables and accounts of Accounting Department are used.

- **Monetary Financial Institutions:** While the main data source of banking sector is Money and Banking Statistics, for all sub items data sources are based on balance sheets which are transformed to ESA definition and classification.

- **Financial Intermediaries:** Aggregated balance sheet of financial intermediaries which are provided from Association of Capital Market Dealers, reporting forms of financial leasing, factoring and financing institutions compiled from BRSA, other investment funds (except money market funds) compiled from TEFAS, reporting forms of asset management companies compiled from BRSA,

- **Financial Auxiliaries:** BRSA, SDIF, CRA, CMB and BIST balance sheets are used for compilation.

- **Insurance Companies and Pension Funds**: Insurance companies', pension funds' data, Turkish Catastrophe Insurance Pool, Agricultural Insurance Pool and National Reinsurance Company's balance sheets are gathered from the Ministry of Treasury and Finance.

- **General Government:** Consolidated financial accounts of general government are compiled from general government financial statistics prepared by the Ministry of Treasury and Finance and bridge tables from details of balance sheet item. Nonconsolidated data are obtained from consolidated data by considering relation between subsectors.

- **Households:** Most of the data are compiled from counterpart data. Moreover, quoted shares assets are obtained from CRA. Currency held by households is calculated as a residual sector. Some part of debt securities investment data are compiled from securities database.

- **Non-Profit Institutions Serving Households:** Most of the financial accounts data of NPISHs are gathered from MBS and from counterpart sector data. Non-profit foundations' and associations' sectoral balance sheet data collected by TURKSTAT are used for some items.

- **Rest of the World:** While the stock data are compiled from IIP and MBS, flow data are compiled from BOP and MBS.

Flow Data: Flow data are calculated by using stock data. For foreign currency items revaluations are separated from transactions.

Balancing: Beginning from the end of 2014 data, balancing is done in stock tables and asset and liability figures are equalized for each financial instrument (except monetary gold and SDR), therefore "unclassified" sector is distributed in tables in order to reach stock figures consistent at instrument level.

Methodology: The methodology of Financial Accounts is defined in conformity with the System of National Accounts (SNA 2008) and European System of Accounts (ESA2010). Financial Accounts of Turkey are disseminated according to the same principles and classification of SNA 2008 and ESA 2010. Valuation Rules: According to ESA2010, all stocks and flows of financial assets and liabilities should be valued at market value in FA compilation. This valuation principle is fundamentally different from the general valuation principle of business accounting, where the accounting value is generally identical to the purchase or issue price. According to the approach adopted in the preparation of national accounts, it is the market value that best reflects the actual financial wealth of individual economic participants and at the same time this allows for data comparison. However, as the required source data are not always available, the principle of market valuation cannot always prevail in the compilation of financial accounts. This problem arises primarily in the case of instruments which are not traded and are therefore

difficult to price. Consequently, specific rules are defined in the methodological manuals of national accounts regarding the market valuation of instrument categories with no secondary market (loans, deposits, other equity and other claims).

In the Turkish practice, "Debt Securities" stock values and accrued interest gathered from the balance sheets of banks can be found in monetary statistics. For quoted banks, the valuation of the "Shares and Other Equity" item in the liability side is calculated based on the market price quoted on the Borsa Istanbul. For unquoted banks, the market value is calculated based on the average market value / book value (MV/BV) ratios of quoted banks.

Due to SDR Allocation, Central Bank's relation to IMF SDR Department is recorded as "Monetary Gold and SDR" and Central Bank's relation to Central Government is followed as "Other Accounts Receivable". In line with the quadruple entry system Rest of the world sector "Monetary Gold and SDR" accounts and Central Government "Other Accounts Payable" accounts records the same amounts.

Consolidation: Financial accounts are primarily compiled as non-consolidated, regardless of internal or external sector relations. Consolidation rules are applied at two levels:

1. **Sector level consolidation (Intra):** All stocks and transactions positions between institutional units within the boundary of the sector are eliminated.

2. **Sub sector level consolidation (Inter):** All stocks and transactions positions between institutional units within the boundary of the sub-sector are eliminated. This means that transactions or positions of institutional units in the sub sector with institutional units outside of the sub-sector concerned are retained.

For non-consolidated tables all transactions between sub sectors are included in total. Financial net worth of sectors is equal to each other both in consolidated and non-consolidated tables. Consolidation of all sectors except general government is compiled using counterpart sectors' data. Households and rest of the world are not subject to consolidation.

Valuation Rules: According to the ESA2010, all stocks and flows of financial assets and liabilities should be valued at market value in FA compilation. This valuation principle is fundamentally different from the general valuation principle of business accounting, where the accounting value is generally identical to the purchase or issue price. According to the approach adopted in the preparation of national accounts, it is the market value that best reflects the actual financial wealth of individual economic participants and at the same time this allows for data comparison. However, as the required source data are not always available, the principle of market valuation cannot always prevail in the compilation of financial accounts. This problem arises primarily in the case of instruments which are not traded and are therefore difficult to price. Consequently, specific rules are defined in the methodological manuals of national accounts regarding the market valuation of instrument categories with no secondary market (loans, deposits, other equity and other claims). In the Turkish practice, "Debt Securities" stock values and accrued interest gathered from the balance sheets of banks can be found in monetary statistics. For quoted banks, the valuation of the "Shares and Other Equity" item in the liability side is calculated based on the market price quoted on the Borsa Istanbul. For unquoted banks, the market value is calculated based on the average market value / book value (MV/BV) ratios of quoted banks.

Accordingly, Unquoted Bank Value = (Quoted Banks MV/BV)* Unquoted Bank Capital

Modes of dissemination: Financial Accounts Report and time series data are released in Excel and PDF format on the CBRT's official website.

Commenting on erroneous interpretation and misuse of statistics: After dissemination of data, regular controls and follow-ups are made to avoid erroneous interpretation and misuse of statistics in the media.

Disclosure of terms and conditions for statistical collection, processing, and dissemination: Data are disseminated according to an advance release calendar.

Seasonal adjustment: No seasonal adjustment.

	Legal acts and other agreements on collection, processing, and dissemination of statistics: Article 43 of the Law No. 1211 on the CBRT, as amended by the Law No. 4651 of April 25, 2001 and sub subject No.3.1.12 of the National Accounts subject of Macroecocomic Statistics theme in Official Statistical Programme.
Internal government access to data before release	No.
Identification of ministerial commentary on the occasion of statistical releases	In addition to the tables, comments by the CBRT, mainly of a technical nature, accompany the publication of data.
Provision of information about revision and advance notice of major changes in methodology	**Revision schedule:** Revisions are announced on the CBRT's web site. **Identification of preliminary and/or revised data:** Once a year, when releasing fourth quarter data, quarterly data for current year and the last year are revised. Exceptional revisions to the data for the previous years may also be conducted. **Advance notice of major changes in methodology, source data, and statistical techniques:** Changes on methodology and tables are announced beforehand under the heading of **Methodological Changes** on the official web site of CBRT.

Quality

Dissemination of documentation on methodology and sources used in preparing statistics	The methodology used to prepare the statistics is published under the related data set of the CBRT web site as it is presented in this document.
Dissemination of component detail, reconciliations with related	**Internal consistency:** The data sets are consistent with each other. **Temporal consistency:** The data compiled annually begin from 2006 whereas the data compiled quarterly begin from the first quarter of 2015. **Intersectoral and cross-domain consistency:**

data, and statistical framework that supports statistical cross-checks and provides assurance of reasonableness	**Money and Banking Statistics:** When MBS and FA are compared in terms of sector and financial instrument classification important similarities are pointed out. Also, MBS are generated on a monthly basis with a short lag; it helps to predict annual FA.
	Some important differences between MBS and FA are as follows:
	Unclassified balance sheet items in current instrument definitions of MBS are shown under Other Assets/Liabilities items. On the other hand, these items in FA are used for classification of accounts which are occurred because of timing difference originated from accrual-based accounting. When, rediscounts in MBS are classified as "Loans and Other Interest Income Accruals and Rediscount" and "Interest, Profit Share and Expense Rediscounts", in FA they are classified in relevant instrument category. "Loans" in FA includes "Loans", "Past-Due Loans" and "Receivables from Leasing Transactions" in MBS. "Equity" in MBS is valued at book value while in FA "Shares and Other Equity" liabilities are valued at market value and presented in various subtitles.
	National Accounts: Net value produced in non-financial accounts (national accounts) and total net value produced in Financial Accounts should be equal to each other in every economic sector. However, in practice, because of classification differences and using difference data sources there is no exact equality. Difference between is shown as "statistical discrepancy". In Turkey practice, this comparison has not performed yet.

Notes

Last updated	18/05/2025

ANNEX 1: Official Statistics Program (OSP), Table on Distribution of Tasks

Code	Sub Subject	Responsible Ins. / Org.	Related Ins. /Org.	Data Collecting Frequency	Dissemination Frequency	Dissemination Period	Data Collecting Methodology	Data Availability Status	Classified Used	Estimation Level	Release Version	Explanation
3.1.7	Financial Accounts	Central Bank of The Republıc of Turkey	• Ministry of Treasury and Finance • TurkStat • Banking Regulation and Supervision Agency • TEFAS • Saving Deposit and Insurance Fund • Central Registry Agency • Borsa Istanbul • The Association of Capital Market Intermediary Institutions of Turkey	Quarterly, Annualy	Quarterly, Annualy	t+6 months	Administrative Register	Available	European System of Accounts 2010 (ESA 2010) and Systems of National Accounts 2008 (SNA 2008) classifications' are used.	Turkey	xls, pdf	Financial accounts, which are part of national accounts, are secondary statistics that integrate a variety of data sets such as statistics on money and banking, the balance of payments, public financing, financial markets, insurance and central bank balance sheet data. The net worth of the sectors in total economy is determined by presenting the financial transactionswtih easch other and rest of the world in stock, flow, consolidated and non-consolidated tables.

ANNEX 2: Table on Data Sources

FINANCIAL ASSETS	NONFINANCIAL CORPORATIONS	FINANCIAL CORPORATIONS						GENERAL GOVERNMENT			HOUSEHOLD	NONPROFIT INSTITUTIONS SERVING HOUSEHOLD	REST OF THE WORLD
		Central Bank	Deposit Taking Corporations	Money Mark	Financial Intermediaries	Financial Auxiliaries	Insurance Companies and Pension	Central Government	Local Government	Social Security Corporation			
Monetary Gold and SDRs		CBRT											
Currency and Deposits	TURKSTAT, IIP, C	CBRT	MBS		NFCS, CMII,TEFAS, AMC,	SDIF,BRSA,BIST, CMB, CRA	MTF, TEFAS, TURKSTAT	GFS	GFS	GFS	C	TURKSTAT	MBS, IIP, BOP
Debt Securities	SS, MBS, IIP, TURKSTAT, C	CBRT	MBS	TEFAS	NFCS, CMII,TEFAS, AMC	SDIF,BRSA,BIST, CRA	MTF, TEFAS, TURKSTAT	GFS	GFS	GFS	SS, IIP, NFCS	-	IIP, BOP
Loans	IIP, C	-	MBS	TEFAS	TEFAS, AMC	CRA	MTF, TEFAS,TURKSTAT	GFS	GFS	GFS	MBS	MBS	IIP, BOP
Shares and Other Equity	CRA, TEFAS, IIP, C	CBRT	MBS	-	NFCS, CMII,TEFAS	SDIF,BRSA,BIST	MTF, TEFAS, TURKSTAT	GFS	GFS	GFS	CRA, IIP, C	NFCS, MBS, CBRT	IIP, BOP
Insurance, Pensions and Standardized Guarantee Schemes	MTF	-	-	-	-	-	-	-	-	-	MTF	-	-
Financial Derivatives	C	CBRT	MBS	-	NFCS, CMII,TEFAS, AMC	SDIF,BRSA,BIST	MTF, TEFAS, TURKSTAT	-	-	-	C	-	MBS
Other Accounts Receivable	TURKSTAT, IIP, C	CBRT	MBS	-	NFCS, CMII, AMC,	SDIF,BRSA,BIST, CMB, CRA	MTF, TURKSTAT	GFS	GFS	GFS	C	MBS	MBS, IIP, BOP
FINANCIAL LIABILITIES													
Currency and Deposits	-	CBRT	MBS	-	NFCS, CMII	SDIF,BRSA,BIST, CMB	-	GFS	-	-	-	-	MBS, NFCS
Currency	-	CBRT	MBS	-	-	-	-	GFS	-	-			MBS, NFCS
Deposits	-	CBRT	MBS	-	-	-	-	-	-	-	-	-	MBS, NFCS
Debt Securities	TURKSTAT, IIP, MBS, C	CBRT	MBS	-	NFCS, CMII, AMC	SDIF,BRSA,BIST, CMB	-	GFS	GFS	GFS			
Loans	IIP, C	CBRT	MBS	-	NFCS, CMII, AMC,	SDIF,BRSA,BIST, CMB	MTF, TURKSTAT	GFS	GFS	GFS	C	NFCS,MBS	IIP, BOP

Shares and Other Equity	CRA, IIP, C			TEFAS	TEFAS, AMC,	CMB, CRA		-	-	-			
Insurance, Pensions and Standardized Guarantee	-	CBRT	-	-	-	-	MTF, TEFAS, TURKSTAT	-	-	-	-	-	-
Financial Derivatives													
Other Accounts Payable	TURKSTAT, IIP, C	CBRT	MBS	-	NFCS, AMC,	SDIF,BRSA,BIST, CMB, CRA	MTF, TURKSTAT	GFS	GFS	GFS	C	MBS	MBS

ABBREVIATIONS

AMC: Asset Management Companies
BRSA: Banking Regulation and Supervision Agency
BIST: Borsa Istanbul
BOP: Balance of Payment Statistics
C: Counterpart Data
CBRT: Central Bank of the Republic of Turkey
CRA: The Central Registry Agency
CMB: Capital Market Board
CMII: Capital Market Intermediary Institutions
ESA: European System of Accounts
FA: Financial Accounts
GFS: Government Finance Statistics
IIP: International Investment Position
IMF: International Money Fund
MBS: Money and Banking Statistics
MFS: Monetary Financial Statistics
MTF: Ministry of Treasury and Finance
NFCS: Nonbank Financial Corporation Statistics
OSP: Official Statistics Program
SDR: Special Drawing Rights
SDIF: The Savings Deposits Insurance Fund
SNA: System of National Accounts
SS: Securities Statistics
TEFAS: Turkey Electronic Fund Trading Platform
TURKSTAT: Turkish Statistical Institute