

i)Arrangement dated 2002/07

According to Communique numbered 14 related to the regulation on the rules of inflation accounting standard in banking system, the account of deposit money banks, investment and development banks and participation banks were prepared according to inflation adjusted during the period of July 2002 - December 2004.

ii)Arrangement dated 2004/08

The rules of inflation accounting have been applied to Central Bank accounts beginning from August 2004. In this framework, inflation adjusted on Central Bank accounts has been made in the "capital" and "reserve funds".