INDEX

1. ECCBSO PRESENTATION

2. EUROPEAN CBSOs: ORGANIZATIONAL ISSUES

3. QUESTIONNAIRE APPROACH

4. OUTLOOK FROM THE QUESTIONNAIRE
   4.1 CHARACTERIZATION OF CBSOs
   4.2 CBSOs DATABASES
   4.3 CBSOs PRODUCTS AND SERVICES (P&S)
   4.4 FUTURE CBSOs PRODUCTS AND SERVICES (P&S)
   4.5 SUMMARY
INDEX

1. ECCBSO PRESENTATION

2. EUROPEAN CBSOs: ORGANIZATIONAL ISSUES

3. QUESTIONNAIRE APPROACH

4. OUTLOOK FROM THE QUESTIONNAIRE
   4.1 CHARACTERIZATION OF CBSOs
   4.2 CBSOs DATABASES
   4.3 CBSOs PRODUCTS AND SERVICES (P&S)
   4.4 FUTURE CBSOs PRODUCTS AND SERVICES (P&S)
   4.5 SUMMARY
The European Committee of Central Balance Sheet Data Offices (ECCBSO) is a consultative body created in 1987 by a group of European National Central Banks managing Central Balance Sheet Data Offices.

The main task of the ECCBSO is to improve the analysis of Non-financial corporate enterprises data through the exchange of information and joint studies, on the basis of the work carried out by the national central balance-sheet data offices which collect, store and diffuse descriptive and accounting firm data, and starting from these information, they develop economic and financial research.

The structure of the ECCBSO is the following:

**CHAIRMANSHIP/DEPUTY**

BANCA D’ITALIA / OESTERREICHISCHE NATIONALBANK
(from November 2016 until November 2019)

<table>
<thead>
<tr>
<th>MEMBERS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oesterreichische Nationalbank</td>
</tr>
<tr>
<td>Czech National Bank</td>
</tr>
<tr>
<td>Deutsche Bundesbank</td>
</tr>
<tr>
<td>Banca d’Italia</td>
</tr>
<tr>
<td>STATEC - Statistics Luxembourg</td>
</tr>
<tr>
<td>Central Bank of Montenegro</td>
</tr>
<tr>
<td>National Bank of Romania</td>
</tr>
<tr>
<td>Banco de España</td>
</tr>
<tr>
<td>Central Bank of the Republic of Turkey</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>OBSERVERS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank for International Settlements</td>
</tr>
<tr>
<td>Central Bank of the Russian Federation</td>
</tr>
<tr>
<td>Committee on Monetary, Financial and Balance of Payments Statistics</td>
</tr>
<tr>
<td>European Commission</td>
</tr>
<tr>
<td>IASB - IFRS Foundation</td>
</tr>
<tr>
<td>XBRL Europe Business Registers WG</td>
</tr>
</tbody>
</table>
The ECCBSO has created five working groups (WG).

Several publications have been prepared based on the work performed within the ECCBSO and are available at the ECCBSO website.

<table>
<thead>
<tr>
<th>Working Group</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BACH WG</strong></td>
<td>The BACH Working Group is responsible for the management of the BACH database, which contains aggregated and relatively harmonized accounting related data of non-financial incorporated enterprises for European countries. In particular, the WG is devoted to the maintenance, update and promotion of BACH, as well as to the development of related products. The WG must actively participate in the discussion about the importance and the economic and financial situation of European companies.</td>
</tr>
<tr>
<td><strong>ERICA WG</strong></td>
<td>The ERICA Working Group primarily focuses on the impact of the International Financial Reporting Standards (IFRS), issued by the IASB, on the accountancy of non-financial corporations and their effects on the European central balance sheet data offices’ databases and questionnaires, trying to assess both potential opportunities and risks. To that end, the group has developed IFRS-compliant standard formats and created the ERICA (European Records of IFRS Consolidated Accounts) database.</td>
</tr>
<tr>
<td><strong>RISK ASSESSMENT WG</strong></td>
<td>The Risk Assessment Working Group was set up in 1987 in order to draw up the so called White Paper on corporate analysis in Europe and to draft reports on the analysis of stocks and flows conducted in the various central balance-sheet data offices. The group then expanded its project and, since 1999, its members have been working in cooperation with the related divisions of the European Central Bank, homogenising the risk analysis carried out by Central Banks.</td>
</tr>
<tr>
<td><strong>FINANCIAL STATEMENT ANALYSIS WG</strong></td>
<td>The scope of the Financial Statement Analysis Working Group is common microeconomic research on specific topics of the economic and financial situation of non-financial entities in an international setting. Such research can include any field of financial statement analysis like profitability, equity endowment, liability structure or asset composition. Structural, cross-sectional and time-series analyses are mainly applied.</td>
</tr>
<tr>
<td><strong>STRUCTURAL ASSESSMENT OF FIRMS’ WG</strong></td>
<td>The Structural assessment of firms’ Working Group was created in the fall of 2015 as the result of the fact that the available information on firms mainly comes from administrative sources. Since the needs of the administration differ from one country to the other, the content and the format of the available information on businesses can differ as well. This Working group will assess to what extent these differences impact on business statistics.</td>
</tr>
</tbody>
</table>
INDEX

1. ECCBSO PRESENTATION

2. EUROPEAN CBSOs: ORGANIZATIONAL ISSUES

3. QUESTIONNAIRE APPROACH

4. OUTLOOK FROM THE QUESTIONNAIRE
   4.1 CHARACTERIZATION OF CBSOs
   4.2 CBSOs DATABASES
   4.3 CBSOs PRODUCTS AND SERVICES (P&S)
   4.4 FUTURE CBSOs PRODUCTS AND SERVICES (P&S)
   4.5 SUMMARY
The CBSOs in ECCBSO countries are based on different organizational models. Organizational issues are very relevant in this statistical field since they have impacts on the richness and completeness of the contents of the database, on DQM and on the possibility to share and disseminate individual data.

The structures and sources of the CBSOs are varied and reflect national specificities: for some countries the organization does not match all the characteristics identifying a single model. Anyway NCBs can be classified in one the following models according to their more relevant features:

**CBSO in house and leading role of the NCB**

**NCBs using balance sheet statistics provided by NSI or other national bodies responsible for accounting data**

**NCB purchasing balance sheet data from private data providers**

The sample analysis shows that the great majority is almost equally split between the first two models. A residual percentage is included in the third category.
CBSO in house and leading role of the NCB:

- In this scenario, the NCB generally owns the balance sheet data and integrates various sources to build the database: accounting information, data collected by financial intermediaries or by the companies themselves, generating in several cases information assets richer than those derivable from accounting documents. It autonomously defines the criteria for aggregating, classifying and organizing information from the "raw" data. Cooperation with other institutions exists but the NCB maintains a leading role in managing and designing the databases.
- The team dedicated to the CBSO is large and specialized, the DQM is carried out by the NCB.
- CBSO data are widely used for different purposes, any restrictions on sharing information with other parties reflect the NCB's more general data dissemination policy.
NCBs using balance sheet statistics provided by NSI or other national bodies responsible for accounting data:

• In this scenario, the NCB receives data collected and managed by other bodies. The exchange is generally regulated by national agreements and/or legal provisions which in some cases also limit the use of data to specific purposes (i.e. statistics, supervision) or categories of users. The NCB has limited influence or no influence at all about contents and coverage of the database.
• DQM is carried out by the other bodies which collect balance sheet data and the contribution of the NCB, whenever exists, is limited to the definition of general quality standards or the provision of general feedbacks to the balance sheet data managers.
• Cooperation with other national bodies become a crucial aspect and generally enforces the consistency of national statistics regarding firms. The NCB manages the balance sheet database with a limited number of human resources.
• In a few cases laws or corporate purposes impose to these bodies restrictions about sharing individual and nominative data with the NCB itself (and thus with other NCBs). For example in one case the NCB can receive only anonymised data, with consequent limitations in their use and integration with other information.
NCB purchasing balance sheet data from private data providers:

- In this scenario the NCB purchases the data and negotiates with the provider the content of the information.
- DQM is carried out by the provider; the NCB defines, where possible, quality and coverage standards and formulates general qualitative assessment feedbacks on the data provided.
- The NCB can benefit of the high level of specialization of the provider in the field of balance sheet data and can manage the balance sheet database with a limited number of human resources.
- The conditions of use, sharing and dissemination are related to copyright issues and are the result of agreements with the provider.
The strength of the Committee lies in the different goals and work methods employed in each national central balance sheet data office: although all of them have in common the use of accounting data for different purposes, the goals achieved by each institution, and the products and services offered by them, are quite diverse. This allows the different working groups of the ECCCBSO to cover a vast scope of matters. Although the website of the Committee diffuses widely the works done by the ECCBSO’s working groups, it seems convenient to include also some explanatory remarks about the tasks developed by each member.

This Report aims to take stock of the products and services currently developed, and/or under development in the different Central Balance Sheet Data Offices members of it. To that aim, it was developed in 2012 a questionnaire to acknowledge the different work done across Europe. The questionnaire comprises five parts: General Information, Raw data, Products and Services (P&S), Future P&S and Summary Table. The currently 2017 version is meant to be an updated version of that Report.

<table>
<thead>
<tr>
<th>QUESTIONNAIRE STRUCTURE</th>
</tr>
</thead>
<tbody>
<tr>
<td>PART I GENERAL INFORMATION Global characterization of each CBSO</td>
</tr>
<tr>
<td>PART II RAW DATA Characteristics of CBSO data sources</td>
</tr>
<tr>
<td>PART III P&amp;S Main features of each product and service currently provided by every CBSO</td>
</tr>
<tr>
<td>PART IV FUTURE P&amp;S General characteristics of new CBSO data sources and CBSO products and services</td>
</tr>
<tr>
<td>PART V SUMMARY TABLE A summary of the answers</td>
</tr>
</tbody>
</table>
The questionnaire was sent to the ECCBSO members and 21 entities replied. Individual answers are provided in the Annex (Excel file).
INDEX

1. ECCBSO PRESENTATION

2. EUROPEAN CBSOs: ORGANIZATIONAL ISSUES

3. QUESTIONNAIRE APPROACH

4. OUTLOOK FROM THE QUESTIONNAIRE
   4.1 CHARACTERIZATION OF CBSOs
   4.2 CBSOs DATABASES
   4.3 CBSOs PRODUCTS AND SERVICES (P&S)
   4.4 FUTURE CBSOs PRODUCTS AND SERVICES (P&S)
   4.5 SUMMARY
The major part of the European Central Balance Sheet Data Offices (CBSO) is installed in National Central Banks (G1). From our sample, a significant part of the CBSOs that belong to National Central Banks (NCBs) is directly associated with the statistical function (G2). Statistics is also the only objective declared by every institution (G2a).

**NB:** In Germany CBSO database is managed by two different Departments with two different objectives. For that reason, for this country it was considered two main objectives.

### G1 | Respondents to the Questionnaire by Type of Institution

- National Central Bank: 19
- Private Company: 1
- ECCBSO: 1

**NB:** Two different entities were considered for Italy (NCB and private company).

### G2 | Main Objective of the CBSOs (NCBs Only)

- Supervision: 1
- Publication of microdata: 1
- Fin. Stability: 2
- Risk Assessment / Rating: 3
- Statistics: 12

### G2a | % of NCBs Declaring a Specific Objective

- Supervision: 11%
- Publication of microdata: 5%
- Analysis / Research: 58%
- Risk Assessment / Rating: 37%
- Fin. Stability: 42%
- Statistics: 100%

*NB:* In Germany CBSO database is managed by two different Departments with two different objectives. For that reason, for this country it was considered two main objectives.
INDEX

1. ECCBSO PRESENTATION

2. EUROPEAN CBSOs: ORGANIZATIONAL ISSUES

3. QUESTIONNAIRE APPROACH

4. OUTLOOK FROM THE QUESTIONNAIRE
   4.1 CHARACTERIZATION OF CBSOs
   4.2 CBSOs DATABASES
   4.3 CBSOs PRODUCTS AND SERVICES (P&S)
   4.4 FUTURE CBSOs PRODUCTS AND SERVICES (P&S)
   4.5 SUMMARY
Knowledge of the data sources is the basis of any analysis or statistics. Not only the type that each one of the databases has, but also the interest and usability (measured, for instance, in terms of the representativeness of the data).

Among the nineteen countries that have answered to this questionnaire, it was encountered 55 databases directly linked to the CBSOs, which in average represents 3 databases per country. In general, the major part of the databases under the supervision of CBSOs can be agglomerated by periodicity / accounting consolidation: Annual accounts (individual / consolidated accounts), Quarterly accounts (individual / consolidated accounts), Semi-annual accounts (individual / consolidated accounts) and Other (Descriptive databases, Business Register and Central Credit Register).

In terms of periodicity of raw data a significant part concerns annual data (G3); 33 out of 55 data sources. All countries have at least annual data, although in Romania this data is based on semi-annual data accounts.

In terms of whether the sources incorporate individual accounts or / and consolidated accounts, it seems clear from the graph that individual accounts are most common in European CBSO databases; 30 out of 55 data sources.

The major part of quarterly data concerns individual data; 7 out of 8 data sources.

For more information, see BOX 1.
Regarding the ‘Other’ databases – Descriptive databases, Business Register and Central Credit Register – only 6 National CBSO (France, Hungary, Italy, Portugal, Serbia and Spain) have some under its own responsibility (G4). In this field, there is a particular interest on Business Registers.

Central Credit Register: database that records information related to loans granted by credit institutions to companies.

Descriptive database: database with complementary information about companies; for example, extraordinary events like M&A, group structures.

Business Register: database concerning the non-financial corporations’ population; it includes general characteristics of each corporation, like the sector of activity, date of birth, size class.
Data are mainly obtained directly by CBSOs from both Statistical surveys and Administrative data: 29 out of 46 databases. It is important to notice that 9 of this 15 Administrative data are related to sources with annual data (individual accounts). Statistical surveys are used mainly for annual and quarterly data (individual accounts).

Administrative data, Statistical surveys and Official financial reporting explain about 90% of the sources of the CBSOs databases.

Note: Descriptive databases, Business Register and Central Credit Register are not considered in this analysis.
61% of the raw data are mandatory;

39% are obtained on a voluntary basis.
**FAST FACTS ABOUT EUROPEAN CBSOs (I)**

### T1 | RESPONSIBILITY FOR COLLECTING RAW DATA

44% of the raw data is collected directly by the CBSOs (40%) or by other NCBs internal Departments (Statistics) (4%). External conduction of data collection (47%) refers mainly to public entities (25 out of 26).

<table>
<thead>
<tr>
<th>DATA SOURCE RESPONSIBLE</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXTERNAL</td>
<td>47</td>
</tr>
<tr>
<td>CBSO</td>
<td>40</td>
</tr>
<tr>
<td>SHARED INTERNAL - EXTERNAL</td>
<td>5</td>
</tr>
<tr>
<td>INTERNAL - STATISTICS</td>
<td>4</td>
</tr>
<tr>
<td>CBSO &amp; EXTERNAL</td>
<td>4</td>
</tr>
</tbody>
</table>

For more details see BOX 2.

### Info | AVAILABILITY OF RAW DATA

71% of databases have started before 2005. Among the remaining databases it is important to mention the case of The former Yugoslav Republic of Macedonia that has started in 2014.

### Info | RAW DATA BY MAIN CONTENTS

86% of databases have, as main contents, information about Balance sheet (BS) and Income Statement (IS).

It is important to notice that databases have a huge variety of additional information like cash flow statements, accounting details, notes, default data and others.
BOX 2 | RESPONSIBILITY FOR DATA COLLECTION PER PERIODICITY AND ACCOUNTS CONSOLIDATION

- Internal - Statistics
- CBSO & External
- Shared Internal - External
- CBSO
- External

<table>
<thead>
<tr>
<th>Individual</th>
<th>Consolidated</th>
<th>Individual &amp; Consolidated</th>
<th>Individual</th>
<th>Individual &amp; Consolidated</th>
<th>Individual</th>
<th>Consolidated</th>
<th>Business Register</th>
<th>Central Credit Register</th>
<th>Others</th>
<th>Descriptive Database</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td></td>
<td></td>
<td>6</td>
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</tbody>
</table>

REPORT 2017 | Products and Services of the European CBSOs

December 2017
56% of the raw data is of National GAAP nature. The remaining percentage is divided in raw data based on either National GAAP and IFRS (24%), solely IFRS (20%). National GAAP is the accounting basis for the majority of individual data while half of consolidated accounts are denominated in IFRS.

56% of databases correspond to a subset of corporations. While 42% concern full coverage of the NFC (Non-Financial Corporations) population and 2% to a statistical sample. It is important to see that 65% of the databases related to NFC population corresponds to databases of annual accounts.

51% of the CBSO samples have a bias. The foundation is mainly explained by biasness towards larger size classes (96%). See BOX 3 for more information.
### Fast Facts About European CBSOs (II)

**Box 3 | Sample Bias by Accounts Consolidation**

<table>
<thead>
<tr>
<th></th>
<th>Individual</th>
<th>Consolidated</th>
<th>Individual &amp; Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual</td>
<td>63%</td>
<td>37%</td>
<td></td>
</tr>
<tr>
<td>Consolidated</td>
<td>25%</td>
<td>75%</td>
<td></td>
</tr>
<tr>
<td>Individual &amp; Consolidated</td>
<td>50%</td>
<td>50%</td>
<td></td>
</tr>
</tbody>
</table>

**G8 | Databases by Break in Time Series**

49% of databases do **not have any break in time series**. Of databases that have started before 2005, 45% have no break in time series.

<table>
<thead>
<tr>
<th></th>
<th>Individual</th>
<th>Consolidated</th>
<th>Individual &amp; Consolidated</th>
<th>Individual &amp; Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td>51%</td>
<td>51%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>NO</td>
<td>49%</td>
<td>49%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For databases that have started before 2005:

- **Individual**
  - YES: 47%
  - NO: 53%
- **Consolidated**
  - YES: 33%
  - NO: 67%
- **Individual & Consolidated**
  - YES: 50%
  - NO: 50%
CBSOs DATABASES

G9 | ANNUAL DATABASES

<table>
<thead>
<tr>
<th>Timeframe</th>
<th>Individual &amp; Consolidated</th>
<th>Consolidated</th>
<th>Individual</th>
</tr>
</thead>
<tbody>
<tr>
<td>N + 4 months</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>N + 6 months</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>N + 7 months</td>
<td>5</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>N + 8 months</td>
<td>2</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>N + 9 months</td>
<td>3</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>N + 10 months</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>N + 11 months</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>N + 12 months</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>N + 14 months</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>N + 16 months</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

Total Nr=33

G10 | QUARTERLY DATABASES

<table>
<thead>
<tr>
<th>Timeframe</th>
<th>N + 1 months</th>
<th>N + 2 months</th>
<th>N + 3 months</th>
<th>N + 4 months</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Time</td>
<td>13%</td>
<td>50%</td>
<td>13%</td>
<td>13%</td>
</tr>
<tr>
<td>N + 1 month</td>
<td>13%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>N + 2 months</td>
<td>20%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>N + 3 months</td>
<td>13%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>N + 4 months</td>
<td>13%</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Nr=8

G11 | SEMI-ANNUAL DATABASES

<table>
<thead>
<tr>
<th>Timeframe</th>
<th>N + 2 months</th>
<th>N + 3 months</th>
</tr>
</thead>
<tbody>
<tr>
<td>N + 2 months</td>
<td>20%</td>
<td></td>
</tr>
<tr>
<td>N + 3 months</td>
<td>20%</td>
<td>60%</td>
</tr>
</tbody>
</table>

Total Nr=5

* In some cases, timeliness figures for provisional statistics raw data. The database itself might not be complete at the given date.
This section of the Report presents the Products & Services (P&S) carried out by the CBSOs enquired. Of the twenty-one European countries/entities* that are considered in the present analysis it was found a total of 172 P&S.

According to the answers of the questionnaire, each country/entity has in average 8 P&S. By P&S categories, the great majority would respect to ‘aggregated data’ (36%). The rest of the P&S have the following division: Studies / Reports / Analysis (26%), Microdata – Individual data (23%), Microdata and aggregated data (8%) and Risk Assessment (7%). Please see F1 and G12 to have more detail on each P&S.

<table>
<thead>
<tr>
<th></th>
<th>TYPES OF PRODUCTS &amp; SERVICES</th>
</tr>
</thead>
<tbody>
<tr>
<td>36%</td>
<td>AGGREGATED DATA</td>
</tr>
<tr>
<td>26%</td>
<td>STUDIES / REPORTS / ANALYSIS</td>
</tr>
<tr>
<td>23%</td>
<td>MICRODATA: INDIVIDUAL DATA</td>
</tr>
<tr>
<td>8%</td>
<td>MICRODATA AND AGGREGATED DATA</td>
</tr>
<tr>
<td>7%</td>
<td>RISK ASSESSMENT</td>
</tr>
</tbody>
</table>

*For Italy two entities were considered: National Central Bank and private company
The BACH Dashboard is a product made by National Bank of Poland for BACH Institutions, thus not related to a single country. It is a tool enabling visual presentation of data that helps users in the identification of correlations, trends, outliers, patterns or even missing values in the data.
Examples of P&S

**Microdata: Individual Data**
- Individual data for the following purposes: ERICA databases, statistics, research, sample design input
- Online consultation of individual accounts
- Data Warehouse (available for the entire institution)

**Aggregated Data**
- Contribution for statistics: Non Financial Corporations, BACH, aggregated data for other divisions, Financial accounts, Financial Soundness Indicators
- Summary Table to the Board of Directors
- Sectoral Aggregates

**Microdata and Aggregated Data**
- Enterprise and Sector Table delivered to individual enterprises
- Studies for individual enterprises

**Studies / Reports / Analysis**
- Statistical Bulletin
- Studies on Non Financial Corporations (example, SME delay on payments)
- Research papers

**Risk Assessment**
- Rating
- Scoring
ANALYSIS BY TYPE OF P&S

AGGREGATED DATA
STUDIES / REPORTS / ANALYSIS
MICRODATA: INDIVIDUAL DATA
RISK ASSESSMENT
MICRODATA AND AGGREGATED DATA
P&S related to “Aggregated data” and “Studies / Reports / Analysis” have higher percentage of deliverability to external audiences.
48% of the P&S are deliverables for external use only.

The General public is the most important external user of both ‘Studies / Reports / Analysis’ and ‘Aggregated data’.
Companies are the only recipients of P&S concerning ‘Microdata and aggregated data’.
The ECCBSO receives most of the ‘Microdata: individual data’ as a consequence of ERICA databases.
31% of the P&S are deliverables for internal use only.

Statistics Departments in the NCBs are the main users of ‘Aggregated data’. Research & Economic Departments are very interested in ‘Microdata and aggregated data’. Supervision Departments are mainly focused on P&S related to ‘Risk Assessment’. Finally, it seems there is a significant production of CBSOs ‘Studies / Reports / Analysis’ for the Board of Directors of the NCBs.

NB: The ‘Economic Research and Statistics Department’ in Serbia is comprised into the category ‘Statistics Dept’.
GENERAL ANALYSIS OF P&S
CBSOs PRODUCTS AND SERVICES (P&S)

G16 | PURPOSE OF P&S

- Aggregated data: 63%
- Microdata and aggregated data: 32%
- Microdata: individual data: 30%
- Risk Assessment: 71%
- Studies / Reports / Analysis: 66%

Note: A P&S can have more than one purpose

G17 | CBSO P&S RELATED TO STATISTICS

- CBSD: 45%
- National Accounts: 17%
- Central Balance Sheet Databases (CBSD): 28%
- Other: 9%

BoP 9% Central Balance Sheet Databases (CBSD) National Accounts 17%

Report 2017 | Products and Services of the European CBSOs

December 2017
27% of the CBSOs P&S include accounting data, derived indicators and text simultaneously. 35% of P&S have both accounting data and derived indicators.
FAST FACTS ABOUT EUROPEAN CBSOs P&S (I)

G18 | NON-CBSO CONTENTS INCLUDED IN THE P&S

74% of the P&S do not have any other contents than the ones available in each CBSO. More than half of the remaining 26% that uses other contents than the ones available in CBSO uses, at least, either the information of the Securities Database or the Central Credit Register.

50% of the P&S that use non-CBSO contents are explained by ‘Studies / Reports / Analysis’. The rest of the distribution is as follows: ‘Aggregated Data’ (20%), ‘Risk Assessment’ (16%), ‘Microdata: individual data’ (9%) and ‘Microdata and Aggregated data’ (5%).
48% of P&S are restricted, 39% are made public and the remaining 12% are both public and restricted (e.g., the BACH database).

84% of P&S related to ‘Microdata: individual data’ are restricted. That percentage of restricted P&S decreases in the other types: 82% in ‘Risk Assessment’, 62% in ‘Microdata and aggregated data’, 30% in ‘Studies / Analysis / Reports’ and 27% in ‘Aggregated Data’.

79% of P&S are made available on a regular basis; for 68% of them until 1 year after the reference period.
34 new P&S are already in CBSOs plans for the near future. New P&S will be mostly associated with Studies / Reports / Analysis. This 34 new P&S will be either for external use (41%), internal use (35%) and both internal and external use (24%). 47% of the future P&S are associated to the ECCBSO.

<table>
<thead>
<tr>
<th>Total</th>
<th>Microdata and aggregated data</th>
<th>Risk Assessment</th>
<th>Microdata: individual data</th>
<th>Aggregated data</th>
<th>Studies / Reports / Analysis</th>
</tr>
</thead>
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<td>5</td>
<td>3</td>
<td>4</td>
<td>4</td>
<td>18</td>
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</tbody>
</table>
INDEX

1. ECCBSO PRESENTATION

2. EUROPEAN CBSOs: ORGANIZATIONAL ISSUES

3. QUESTIONNAIRE APPROACH

4. OUTLOOK FROM THE QUESTIONNAIRE
   4.1 CHARACTERIZATION OF CBSOs
   4.2 CBSOs DATABASES
   4.3 CBSOs PRODUCTS AND SERVICES (P&S)
   4.4 FUTURE CBSOs PRODUCTS AND SERVICES (P&S)
   4.5 SUMMARY
SUMMARY

G23 | SUMMARY OF EUROPEAN CBSOs P&S – PRESENT AND FUTURE

- Aggregated data
- Studies / Reports / Analysis
- Microdata and aggregated data
- Risk Assessment
- Microdata: individual data

*The scale corresponds to the number of P&S types available

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December 2017
ANALYSIS BY COUNTRY/ INSTITUTION
SUMMARY

G24 | AUSTRIA

- Aggregated data: 4
- Microdata and aggregated data: 2
- Studies / Reports / Analysis: 3
- Microdata: individual data: 1
- Risk Assessment: 0

G25 | BELGIUM

- Aggregated data: 6
- Microdata and aggregated data: 2
- Studies / Reports / Analysis: 4
- Microdata: individual data: 1
- Risk Assessment: 0

G26 | CZECH REPUBLIC

- Aggregated data: 3
- Microdata and aggregated data: 2
- Studies / Reports / Analysis: 1
- Microdata: individual data: 1
- Risk Assessment: 0

G27 | FRANCE

- Aggregated data: 15
- Microdata and aggregated data: 10
- Studies / Reports / Analysis: 5
- Microdata: individual data: 5
- Risk Assessment: 0

*The scale corresponds to the number of P&S types available.*

REPORT 2017 | Products and Services of the European CBSOs

December 2017

46
SUMMARY

G28 | GERMANY

G29 | HUNGARY

G30 | ITALY – BANK OF ITALY

G31 | ITALY – CERVED GROUP

*The scale corresponds to the number of P&S types available
**SUMMARY**

**G32 | LUXEMBOURG**

- Aggregated data: 3
- Microdata and aggregated data: 0
- Risk Assessment: 2
- Microdata: individual data: 1

2 'Microdata: individual data'

**G33 | POLAND**

- Aggregated data: 4
- Microdata and aggregated data: 0
- Risk Assessment: 3
- Microdata: individual data: 1

**G34 | PORTUGAL**

- Aggregated data: 15
- Microdata and aggregated data: 0
- Risk Assessment: 10
- Microdata: individual data: 5

**G35 | ROMANIA**

- Aggregated data: 6
- Microdata and aggregated data: 2
- Risk Assessment: 4
- Microdata: individual data: 0

The scale corresponds to the number of P&S types available.
**SUMMARY**

**European Committee of Central Balance Sheet Data Offices**

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**G36 | SERBIA**

- Studies/Reports/Analysis: Present & Future
- Microdata and Aggregated Data: Present
- Aggregated Data: 4

**G37 | SLOVAKIA**

- Studies/Reports/Analysis: Present & Future
- Microdata and Aggregated Data: Present
- Aggregated Data: 3

**G38 | SERBIA**

- Studies/Reports/Analysis: Present & Future
- Microdata and Aggregated Data: Present
- Aggregated Data: 2

**G39 | SPAIN**

- Studies/Reports/Analysis: Present & Future
- Microdata and Aggregated Data: Present
- Aggregated Data: 12

*The scale corresponds to the number of P&S types available.*

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REPORT 2017 | Products and Services of the European CBSOs  December 2017

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49
SUMMARY

G40 | THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA

- Aggregated data: 3
- Microdata and aggregated data: 1
- Risk Assessment: 0
- Studies / Reports / Analysis: 2
- Microdata: individual data: 1

G41 | TURKEY

- Aggregated data: 3
- Microdata and aggregated data: 2
- Risk Assessment: 0
- Studies / Reports / Analysis: 1
- Microdata: individual data: 0

*The scale corresponds to the number of P&S types available.*
The scale corresponds to the number of P&S types available.