Anexo à Instrução nº 14/99

**Correspondência do quadro M02 - Balanço por Sector Institucional,
com o Plano de Contas para o Sistema Bancário**

Células do Quadro M02 - Balanço por Sector Institucional					Contas do Plano de Contas para o Sistema Bancário	Notas
Activo						
M02 (10,10)	I 010	C A	T S	S 1110000	100 + 109	
M02 (10,50)	I 010	C A	T S	S 2000000	101	
M02 (20,10)	I 020	C A	T S	S 1110000	11 + 1200	
M02 (20,50)	I 020	C A	T S	S 2000000	1300 + 131 + 1320 + 1330 + 1390	
M02 (30,10)	I 030	C A	T S	S 1110000	20031 + 20121	
M02 (30,50)	I 030	C A	T S	S 2000000	21021 + 211 + 21221 + 21321 + 21921	
M02 (40,10)	I 040	C A	T S	S 1110000	20032 + 20122	
M02 (40,50)	I 040	C A	T S	S 2000000	21022 + 211 + 21222 + 21322 + 21922	
M02 (50,10)	I 090	C A	T S	S 1110000	24022 + 25022	
M02 (50,50)	I 090	C A	T S	S 2000000	24122 + 25122	
M02 (60,30)	I 120	C A	T S	S 1200000	24000 + 25000 + 26000	
M02 (60,50)	I 120	C A	T S	S 2000000	24100 + 25100 + 26100	
M02 (70,10)	I 130	C A	T S	S 1110000	24021 + 25021 + 26021	
M02 (70,20)	I 130	C A	T S	S 1120000	24021 + 25021 + 26021	
M02 (70,30)	I 130	C A	T S	S 1200000	24010 + 25011 + 26011	
M02 (70,40)	I 130	C A	T S	S 1300000	24021+ 25021 + 26021	
M02 (70,50)	I 130	C A	T S	S 2000000	24101 + 24110 + 24121 + 25101 + 25110 + 25121 + 26110 + 26121	
M02 (80,10)	I 140	C A	T S	S 1110000	24020 + 24021 + 2480 + 25020 + 25021 + 2580 + 26021 + 2721 - 358	
M02 (80,20)	I 140	C A	T S	S 1120000	24021 + 25021 + 26021 + 2721 - 358	
M02 (80,30)	I 140	C A	T S	S 1200000	24005 + 24006 + 24010 + 25005 + 25006 + 25010 + 25011 + 26005 + 26006 + 26010 + 26011 + 2721 - 358	
M02 (80,40)	I 140	C A	T S	S 1300000	24021 + 25021 + 26021 + 2721 - 358	
M02 (80,50)	I 140	C A	T S	S 2000000	24101 + 24110 + 24120 + 24121 + 25101 + 25110 + 25120 + 25121 + 26101 + 26110 + 26121 + 2721 - 358	
M02 (90,10)	I 150	C A	T S	S 1110000	245 + 255 + 2721 - 358	
M02 (90,20)	I 150	C A	T S	S 1120000	245 + 255 + 2721 - 358	
M02 (90,40)	I 150	C A	T S	S 1300000	245 + 255 + 2721 - 358	
M02 (90,50)	I 150	C A	T S	S 2000000	245 + 255 + 2721 - 358	
M02 (100,10)	I 160	C A	T S	S 1110000	2431 + 24811 + 249 + 2531 + 25811 + 2721 - 358	
M02 (100,20)	I 160	C A	T S	S 1120000	2431 + 249 + 2531 + 2721 - 358	
M02 (100,40)	I 160	C A	T S	S 1300000	2431 + 249 + 2531 + 2721 - 358	
M02 (100,50)	I 160	C A	T S	S 2000000	2441 + 249 + 2541 + 2721 - 358	
M02 (110,10)	I 170	C A	T S	S 1110000	20011 + 20012 + 2004 + 24029 + 2480 + 25029 + 2580 + 26029 + 2721 - 358	
M02 (110,20)	I 170	C A	T S	S 1120000	24029 + 25029 + 26029 + 2721 - 358	

Nota: As contas do PCSB que se encontram sublinhadas não são integralmente consideradas na referida célula do Quadro M02.

Células do Quadro M02 - Balanço por Sector Institucional					Contas do Plano de Contas para o Sistema Bancário	Notas
M02 (110,30)	I 170	C A	T S	S 1200000	24009 + 24019 + 25009 + 25019 + 26009 + 26019 + 2721 - 358	
M02 (110,40)	I 170	C A	T S	S 1300000	24029 + 25029 + 26029 + 2721 - 358	
M02 (110,50)	I 170	C A	T S	S 2000000	24109+ 24119 + 24122 + 24129 + 25109 + 25119 + 25122 + 25129 + 26109 + 26119 + 26129 + 2721 - 358	
M02 (120,20)	I 180	C A	T S	S 1120000	5594	
M02 (120,50)	I 180	C A	T S	S 2000000	5594	
M02 (130,10)	I 190	C A	T S	S 1110000	2013 + 2014	
M02 (130,20)	I 190	C A	T S	S 1120000	2023 + 2024 + 2200 + 2210	
M02 (130,30)	I 190	C A	T S	S 1200000	2200 + 2210	
M02 (130,40)	I 190	C A	T S	S 1300000	2200 + 2210	
M02 (130,50)	I 190	C A	T S	S 2000000	2109 + 211 + 2129 + 2139 + 2199 + 2300 + 2310	
M02 (140,10)	I 200	C A	T S	S 1110000	2000 + 2010	
M02 (140,20)	I 200	C A	T S	S 1120000	2020	
M02 (150,10)	I 210	C A	T S	S 1110000	205 + 4091 + 4094	
M02 (150,20)	I 210	C A	T S	S 1120000	205 + 225 + 4091 + 4094	
M02 (150,40)	I 210	C A	T S	S 1300000	225 + 4091 + 4094	
M02 (150,50)	I 210	C A	T S	S 2000000	215 + 235 + 4091 + 4094	
M02 (160,10)	I 220	C A	T S	S 1110000	20010 + 20019 + 2002 + 2005 + 2006 + 2009 + 2011 + 2015 + 2016 + 2019 + 2203 + 2204 + 2206 + 2209 + 2211 + 2213 + 2219 + 2260 + 2270 + 2720	
M02 (160,20)	I 220	C A	T S	S 1120000	2021 + 2025 + 2026 + 2029 + 2202 + 2203 + 2204 + 2206 + 2209 + 2211 + 2212 + 2213 + 2219 + 2260 + 2270 + 228 + 2720 + 27811 + 27821	
M02 (160,30)	I 220	C A	T S	S 1200000	160 + 2202 + 2203 + 2204 + 2206 + 2209 + 2211 + 2212 + 2213 + 2219 + 2260 + 2270 + 228 + 2720	
M02 (160,40)	I 220	C A	T S	S 1300000	2202 + 2203 + 2204 + 2205 + 2206 + 2209 + 2211 + 2212 + 2213 + 2219 + 2260 + 2270 + 228 + 2305 + 2720	(1)
M02 (160,50)	I 220	C A	T S	S 2000000	2101 + 2105 + 2106 + 2109 + 211 + 2121 + 2125 + 2126 + 2129 + 2131 + 2135 + 2136 + 2139 + 2191 + 2195 + 2196 + 2199 + 2205 + 2302 + 2303 + 2304 + 2305 + 2306 + 2309 + 2311 + 2312 + 2313 + 2319 + 2360 + 2370 + 238 + 2720 + 27811 + 27821	(1)
M02 (170,10)	I 230	C A	T S	S 1110000	1209 + 27811 + 27821	
M02 (170,20)	I 230	C A	T S	S 1120000	1902	
M02 (170,30)	I 230	C A	T S	S 1200000	169	
M02 (170,40)	I 230	C A	T S	S 1300000	1902	
M02 (170,50)	I 230	C A	T S	S 2000000	1301 + 1309 + 131 + 1321 + 1329 + 1331 + 1339 + 1391 + 1399 + 27811 + 27821	
M02 (180,10)	I 240	C A	T S	S 1110000	280 + 282 + 284 + 287 + 2880 + 2882 + 2884 + 2887 + 2890 + 2892 + 2894 + 2897	
M02 (180,20)	I 240	C A	T S	S 1120000	280 + 282 + 284 + 287 + 2880 + 2882 + 2884 + 2887 + 2890 + 2892 + 2894 + 2897	
M02 (180,30)	I 240	C A	T S	S 1200000	282 + 2840 + 287 + 2882 + 2884 + 2887 + 2892 + 2894 + 2897	
M02 (180,40)	I 240	C A	T S	S 1300000	282 + 284 + 287 + 2882 + 2884 + 2887 + 2892 + 2894 + 2897	
M02 (180,50)	I 240	C A	T S	S 2000000	281 + 283 + 284 + 287 + 2881 + 2883 + 2884 + 2887 + 2891 + 2893 + 2894 + 2897	
M02 (190,10)	I 250	C A	T S	S 1110000	2430 + 24810 + 249 + 2530 + 25810 + 2721 - 358 + 40000 + 40100 + 4090	
M02 (190,20)	I 250	C A	T S	S 1120000	2430 + 249 + 2530 + 2721 - 358 + 40000 + 40020 + 40100 + 40120 + 4090	
M02 (190,40)	I 250	C A	T S	S 1300000	2430 + 249 + 2530 + 2721 - 358 + 40020 + 40120 + 4090	
M02 (190,50)	I 250	C A	T S	S 2000000	2440 + 249 + 2540 + 2721 - 358 + 40010 + 40030 + 40110 + 40130 + 4090	

Nota: As contas do PCSB que se encontram sublinhadas não são integralmente consideradas na referida célula do Quadro M02.

Células do Quadro M02 - Balanço por Sector Institucional					Contas do Plano de Contas para o Sistema Bancário	Notas
M02 (200,10)	I 260	C A	T S	S 1110000	$\underline{2432} + \underline{249} + \underline{2532} + \underline{2721} - \underline{358}$	
M02 (200,20)	I 260	C A	T S	S 1120000	$\underline{2432} + \underline{249} + \underline{2532} + \underline{2721} - \underline{358}$	
M02 (200,50)	I 260	C A	T S	S 2000000	$2442 + \underline{249} + 2542 + \underline{2721} - \underline{358}$	
M02 (210,10)	I 270	C A	T S	S 1110000	$\underline{2439} + 24819 + \underline{249} + \underline{2539} + 25819 + \underline{2721} - \underline{358} + 40009 + \underline{40109} + \underline{4092} + \underline{4093} + \underline{4099}$	
M02 (210,20)	I 270	C A	T S	S 1120000	$\underline{2439} + \underline{249} + \underline{2539} + \underline{2721} - \underline{358} + \underline{40009} + \underline{40021} + \underline{40029} + \underline{40109} + \underline{40121} + \underline{40129} + \underline{4092} + \underline{4093} + \underline{4099}$	
M02 (210,40)	I 270	C A	T S	S 1300000	$\underline{2439} + \underline{249} + \underline{2539} + \underline{2721} - \underline{358} + \underline{40021} + \underline{40029} + \underline{40121} + \underline{40129} + \underline{4092} + \underline{4093} + \underline{4099}$	
M02 (210,50)	I 270	C A	T S	S 2000000	$2449 + \underline{249} + 2549 + \underline{2721} - \underline{358} + 40011 + 40019 + 40031 + 40039 + 40111 + 40119 + 40131 + 40139 + 402 + \underline{4092} + \underline{4093} + \underline{4099}$	
M02 (220,30)	I 280	C A	T S	S 1200000	$\underline{1201} + 1900$	
M02 (220,60)	I 280	C A	T S	S 3000000	$\underline{1201}$	
M02 (230,60)	I 290	C A	T S	S 3000000	$420 + 421 + 428 + 429 - 482$	
M02 (240,10)	I 300	C A	T S	S 1110000	$\underline{2261} + \underline{2271} + \underline{2361} + \underline{2371} + \underline{46}$	(2)
M02 (240,20)	I 300	C A	T S	S 1120000	$\underline{2261} + \underline{2271} + \underline{2361} + \underline{2371} + \underline{46}$	(2)
M02 (240,30)	I 300	C A	T S	S 1200000	$\underline{2261} + \underline{2271} + \underline{2361} + \underline{2371} + \underline{46}$	(2)
M02 (240,40)	I 300	C A	T S	S 1300000	$\underline{2261} + \underline{2271} + \underline{2361} + \underline{2371} + \underline{46}$	(2)
M02 (240,50)	I 300	C A	T S	S 2000000	$\underline{2261} + \underline{2271} + \underline{2361} + \underline{2371} + \underline{46}$	(2)
M02 (240,60)	I 300	C A	T S	S 3000000		(3)
M02 (250,10)	I 310	C A	T S	S 1110000	$\underline{1901} + \underline{220510} + \underline{220511} + 270000 + \underline{270009} + \underline{27003} + \underline{27009} + \underline{275} + \underline{276} + \underline{277} + \underline{27822} + 5111 + 51120 + \underline{51190} + 51200 + 51201 + \underline{51205} + \underline{5122} + \underline{512531} + 512539 + \underline{51255} + \underline{512602} + \underline{5127} + \underline{514} + \underline{518} + \underline{519} + 55300 + 55301 + \underline{5534} + \underline{553510} + \underline{5536} + \underline{5570} + \underline{5571} + \underline{5573} + \underline{5579} + \underline{558} + \underline{5592} + \underline{5599} + (\underline{278121} + \underline{278122} - \underline{357121} - \underline{357122} - \underline{35719} + \underline{27819} + \underline{278231} + \underline{278232} - \underline{357221} - \underline{357222} - \underline{35729} + \underline{27829})$	(1) , (16)
M02 (250,20)	I 310	C A	T S	S 1120000	$\underline{1901} + \underline{220510} + \underline{220511} + 270002 + \underline{270009} + \underline{27003} + \underline{27009} + \underline{275} + \underline{276} + \underline{277} + \underline{27822} + \underline{51190} + 51202 + \underline{51205} + \underline{5122} + 512502 + \underline{512531} + \underline{512539} + \underline{51255} + \underline{512602} + \underline{5127} + \underline{514} + \underline{518} + \underline{519} + 55302 + \underline{5534} + \underline{553510} + \underline{5536} + \underline{5570} + \underline{5573} + 5574 + 5575 + 5576 + \underline{5595} + \underline{5599} + (\underline{278121} + \underline{278122} - \underline{357121} - \underline{357122} - \underline{35719} + \underline{27819} + \underline{278231} + \underline{278232} - \underline{357221} - \underline{357222} - \underline{35729} + \underline{27829})$	(1) , (16)
M02 (250,30)	I 310	C A	T S	S 1200000	$\underline{1901} + \underline{220510} + \underline{220511} + 270001 + 270003 + \underline{270009} + 27001 + 27002 + \underline{27003} + \underline{27009} + \underline{275} + \underline{276} + \underline{277} + 5116 + \underline{51190} + \underline{5122} + 512500 + 512501 + 512600 + 512601 + \underline{5127} + \underline{518} + \underline{519} + \underline{5534} + 553510 + \underline{5536} + \underline{5571} + \underline{5573} + 5577 + \underline{5579} + \underline{5592} + \underline{5599} + 587(sd) + (\underline{278122} - \underline{357122} - \underline{35719} + \underline{27819} + \underline{278232} - \underline{357222} - \underline{35729} + \underline{27829})$	(1) , (16)
M02 (250,40)	I 310	C A	T S	S 1300000	$\underline{1901} + \underline{220510} + \underline{220511} + \underline{270009} + \underline{27003} + \underline{27009} + \underline{275} + \underline{276} + \underline{277} + \underline{51190} + \underline{5122} + \underline{512502} + \underline{512531} + \underline{512539} + \underline{51255} + \underline{512602} + \underline{5127} + \underline{514} + \underline{518} + \underline{519} + 5534 + 553510 + 5536 + 5571 + 5572 + 5573 + 5579 + \underline{5592} + \underline{5599} + (\underline{278122} - \underline{357122} - \underline{35719} + \underline{27819} + 278232 - \underline{357222} - \underline{35729} + \underline{27829})$	(1) , (16)

Nota: As contas do PCSB que se encontram sublinhadas não são integralmente consideradas na referida célula do Quadro M02.

Células do Quadro M02 - Balanço por Sector Institucional					Contas do Plano de Contas para o Sistema Bancário	Notas
M02 (250,50)	I 310	C A	T S	S 2000000	230510 + 230511 + 2701 + 275 + 276 + 277 + 27822 + 5113 + 51191 + 5121 + 5123 + 51251 + 51254 + 51255 + 51261 + 5127 + 514 + 518 + 519 + 5531 + 5534 + 553511 + 5536 + 5570 + 5571 + 5572 + 5573 + 5579 + 558 + 5592 + 5594 + 5595 + 5599 + (278121 + 278122 - 357121 - 357122 - 35719 + 27819 + 278231 + 278232 - 357221 - 357222 - 35729 + 27829)	(1) , (16)
M02 (250,60)	I 310	C A	T S	S 3000000		(3)
M02 (260,60)	I 320	C A	T S	S 3000000	7	
M02 (270,10)	I 380	C A	T S	S 1110000		(4)
M02 (270,20)	I 380	C A	T S	S 1120000		(4)
M02 (270,30)	I 380	C A	T S	S 1200000		(4)
M02 (270,40)	I 380	C A	T S	S 1300000		(4)
M02 (270,50)	I 380	C A	T S	S 2000000		(4)
M02 (270,60)	I 380	C A	T S	S 3000000	14 + 15 + 20034 + 20035 + 20039 + 271 + 274 + 41 + 422 - 481 + 56(sd) + 580(sd) + 582(sd) + 583(sd) + 585(sd) + 586(sd) + 588(sd) + 589(sd) + 59(sd) + 68	(4)
Passivo						
M02 (280,10)	I 020	C P	T S	S 1110000	30020 + 30120 + 3210 + 3219	
M02 (280,20)	I 020	C P	T S	S 1120000	30220 + 3210 + 3219	
M02 (280,30)	I 020	C P	T S	S 1200000	3200 + 3209	
M02 (280,40)	I 020	C P	T S	S 1300000	3210 + 3219 + 3220 + 3229	
M02 (280,50)	I 020	C P	T S	S 2000000	31020 + 311 + 31220 + 31320 + 31920 + 3230 + 3239	
M02 (290,10)	I 030	C P	T S	S 1110000	30021 + 30121 + 3211 + 3219	
M02 (290,20)	I 030	C P	T S	S 1120000	30221 + 3211 + 3219	
M02 (290,30)	I 030	C P	T S	S 1200000	3201 + 3209	
M02 (290,40)	I 030	C P	T S	S 1300000	3211 + 3219 + 3221 + 3229	
M02 (290,50)	I 030	C P	T S	S 2000000	31021 + 311 + 31221 + 31321 + 31921 + 3231 + 3239	
M02 (300,10)	I 040	C P	T S	S 1110000	30022 + 30122 + 3212 + 3219	
M02 (300,20)	I 040	C P	T S	S 1120000	30222 + 3212 + 3219	
M02 (300,30)	I 040	C P	T S	S 1200000	3202 + 3209	
M02 (300,40)	I 040	C P	T S	S 1300000	3212 + 3222 + 3229 + 3219	
M02 (300,50)	I 040	C P	T S	S 2000000	31022 + 311 + 31222 + 31322 + 31922 + 3232 + 3239	
M02 (310,40)	I 050	C P	T S	S 1300000	3221 + 3222 + 3223 + 3229	
M02 (320,40)	I 060	C P	T S	S 1300000	32139 + 3219	
M02 (330,40)	I 070	C P	T S	S 1300000	32130 + 3219	
M02 (340,40)	I 080	C P	T S	S 1300000	32139 + 3219 + 3223 + 3229	
M02 (350,10)	I 090	C P	T S	S 1110000	340	
M02 (350,20)	I 090	C P	T S	S 1120000	340	
M02 (350,30)	I 090	C P	T S	S 1200000	340	
M02 (350,40)	I 090	C P	T S	S 1300000	340	
M02 (350,50)	I 090	C P	T S	S 2000000	340	
M02 (360,10)	I 100	C P	T S	S 1110000	3006 + 3016 + 3510	
M02 (360,20)	I 100	C P	T S	S 1120000	3026 + 3510	
M02 (360,30)	I 100	C P	T S	S 1200000	3510	
M02 (360,40)	I 100	C P	T S	S 1300000	3510	
M02 (360,50)	I 100	C P	T S	S 2000000	3106 + 311 + 3126 + 3136 + 3196 + 3511	

Nota: As contas do PCSB que se encontram sublinhadas não são integralmente consideradas na referida célula do Quadro M02.

Células do Quadro M02 - Balanço por Sector Institucional					Contas do Plano de Contas para o Sistema Bancário	Notas
M02 (370,10)	I 110	C P	T S	S 1110000	324	
M02 (370,20)	I 110	C P	T S	S 1120000	324	
M02 (370,30)	I 110	C P	T S	S 1200000	324	
M02 (370,40)	I 110	C P	T S	S 1300000	324	
M02 (370,50)	I 110	C P	T S	S 2000000	324	
M02 (380,10)	I 130	C P	T S	S 1110000	34100 + 341019 + 34110 + 341119	
M02 (380,20)	I 130	C P	T S	S 1120000	34100 + 341019 + 34110 + 341119	
M02 (380,30)	I 130	C P	T S	S 1200000	34100 + 341019 + 34110 + 341119	
M02 (380,40)	I 130	C P	T S	S 1300000	34100 + 341019 + 34110 + 341119	
M02 (380,50)	I 130	C P	T S	S 2000000	34100 + 341019 + 34110 + 341119	
M02 (390,10)	I 140	C P	T S	S 1110000	34100 + 341010 + 341011 + 341019 + 34110 + 341110 + 341111 + 341119	
M02 (390,20)	I 140	C P	T S	S 1120000	34100 + 341010 + 341011 + 341019 + 34110 + 341110 + 341111 + 341119	
M02 (390,30)	I 140	C P	T S	S 1200000	34100 + 341010 + 341011 + 341019 + 34110 + 341110 + 341111 + 341119	
M02 (390,40)	I 140	C P	T S	S 1300000	34100 + 341010 + 341011 + 341019 + 34110 + 341110 + 341111 + 341119	
M02 (390,50)	I 140	C P	T S	S 2000000	34100 + 341010 + 341011 + 341019 + 34110 + 341110 + 341111 + 341119	
M02 (390,60)	I 140	C P	T S	S 3000000		(3)
M02 (400,10)	I 150	C P	T S	S 1110000	601	
M02 (400,20)	I 150	C P	T S	S 1120000	601	
M02 (400,30)	I 150	C P	T S	S 1200000	601	
M02 (400,40)	I 150	C P	T S	S 1300000	601	
M02 (400,50)	I 150	C P	T S	S 2000000	601	
M02 (400,60)	I 150	C P	T S	S 3000000		(3)
M02 (410,10)	I 160	C P	T S	S 1110000	600	
M02 (410,20)	I 160	C P	T S	S 1120000	600	
M02 (410,30)	I 160	C P	T S	S 1200000	600	
M02 (410,40)	I 160	C P	T S	S 1300000	600	
M02 (410,50)	I 160	C P	T S	S 2000000	600	
M02 (410,60)	I 160	C P	T S	S 3000000		(3)
M02 (420,10)	I 170	C P	T S	S 1110000	342 + 349	
M02 (420,20)	I 170	C P	T S	S 1120000	342 + 349	
M02 (420,30)	I 170	C P	T S	S 1200000	342 + 349	
M02 (420,40)	I 170	C P	T S	S 1300000	342 + 349	
M02 (420,50)	I 170	C P	T S	S 2000000	342 + 349	
M02 (420,60)	I 170	C P	T S	S 3000000		(3)
M02 (430,20)	I 180	C P	T S	S 1120000	5494	
M02 (430,50)	I 180	C P	T S	S 2000000	5494	
M02 (440,10)	I 190	C P	T S	S 1110000	3003 + 3004 + 3013 + 3014	
M02 (440,20)	I 190	C P	T S	S 1120000	3023 + 3024	
M02 (440,30)	I 190	C P	T S	S 1200000		X
M02 (440,50)	I 190	C P	T S	S 2000000	3103 + 3104 + 311 + 3129 + 3139 + 3199	

Nota: As contas do PCSB que se encontram sublinhadas não são integralmente consideradas na referida célula do Quadro M02.

Células do Quadro M02 - Balanço por Sector Institucional					Contas do Plano de Contas para o Sistema Bancário	
						Notas
M02 (450,10)	I 200	C P	T S	S 1110000	3000 + 3010	
M02 (450,20)	I 200	C P	T S	S 1120000	3020	
M02 (460,10)	I 210	C P	T S	S 1110000	601	
M02 (460,20)	I 210	C P	T S	S 1120000	601	
M02 (460,50)	I 210	C P	T S	S 2000000	601	
M02 (470,10)	I 220	C P	T S	S 1110000	3005 + 3009 + 3011 + 3015 + 3019 + 36000	
M02 (470,20)	I 220	C P	T S	S 1120000	3021 + 3025 + 3029 + 36000	
M02 (470,50)	I 220	C P	T S	S 2000000	3101 + 3105 + 3109 + 311 + 3121 + 3125 + 3129 + 3131 + 3135 + 3139 + 3191 + 3195 + 3199 + 36001	
M02 (480,10)	I 230	C P	T S	S 1110000	3500 + 3520 + 35711 + 35721	
M02 (480,20)	I 230	C P	T S	S 1120000	3500 + 3520 + 35711 + 35721	
M02 (480,30)	I 230	C P	T S	S 1200000	3500 + 3520 + 35711 + 35721	
M02 (480,40)	I 230	C P	T S	S 1300000	3500 + 3520 + 356 + 35711 + 35721	
M02 (480,50)	I 230	C P	T S	S 2000000	3501 + 3521 + 356 + 35711 + 35721	
M02 (490,10)	I 250	C P	T S	S 1110000	6200 + 6201 + 6210 + 6211	
M02 (490,20)	I 250	C P	T S	S 1120000	6200 + 6201 + 6210 + 6211	
M02 (490,30)	I 250	C P	T S	S 1200000	6205	
M02 (490,40)	I 250	C P	T S	S 1300000	6200 + 6201 + 6210 + 6211	
M02 (490,50)	I 250	C P	T S	S 2000000	6200 + 6201 + 6210 + 6211	
M02 (490,60)	I 250	C P	T S	S 3000000		(3)
M02 (500,10)	I 270	C P	T S	S 1110000	6209 + 6219	
M02 (500,20)	I 270	C P	T S	S 1120000	6209 + 6219	
M02 (500,30)	I 270	C P	T S	S 1200000	6205	
M02 (500,40)	I 270	C P	T S	S 1300000	6209 + 6219	
M02 (500,50)	I 270	C P	T S	S 2000000	6209 + 6219	
M02 (500,60)	I 270	C P	T S	S 3000000		(3)
M02 (510,10)	I 300	C P	T S	S 1110000	36070 + 36090	
M02 (510,20)	I 300	C P	T S	S 1120000	36070 + 36090	
M02 (510,30)	I 300	C P	T S	S 1200000	36070 + 36090	
M02 (510,40)	I 300	C P	T S	S 1300000	36070 + 36090	
M02 (510,50)	I 300	C P	T S	S 2000000	36071 + 36091	
M02 (510,60)	I 300	C P	T S	S 3000000		(3)
M02 (520,10)	I 310	C P	T S	S 1110000	3540 + 3621 + 3670 + 36900 + 36902 + 3919 + 392 + 393 + 399 + 52300 + 52301 + 52321 + 52324 + 52330 + 5234 + 523520 + 52358 + 52359 + 5236 + 52600 + 52601 + 5289 + 529 + 54200 + 54201 + 54205 + 5422 + 542502 + 54255 + 542602 + 543 + 548 + 5490 + 5492 + 5499 + (357121 - 278121 + 357122 - 278122 + 35719 - 27819 + 357221 - 278231 + 357222 - 278232 + 35729 - 27829)	(16)
M02 (520,20)	I 310	C P	T S	S 1120000	3540 + 3621 + 3670 + 36900 + 36902 + 3910 + 3919 + 392 + 393 + 395 + 399 + 52302 + 52321 + 52324 + 52329 + 52330+ 5234 + 523520 + 52358 + 52359 + 5236 + 52600 + 52601 + 5285 + 5289 + 529 + 54202 + 54205 + 5422 + 542502 + 54255 + 542602 + 543 + 548 + 5490 + 5492 + 5494 + 5495 + 5499 + (357121 - 278121 + 357122 - 278122 + 35719 - 27819 + 357221 - 278231 + 357222 - 278232 + 35729 - 27829)	(16)

Nota: As contas do PCSB que se encontram sublinhadas não são integralmente consideradas na referida célula do Quadro M02.

Células do Quadro M02 - Balanço por Sector Institucional					Contas do Plano de Contas para o Sistema Bancário	Notas
M02 (520,30)	I 310	C P	T S	S 1200000	3540 + 3670 + 36900 + 36902 + 390 + 3911 + 3919 + 392 + 393 + 396 + 399 + 52320 + 52324 + 52329 + 52330 + 5234 + 523520 + 52358 + 52359 + 5236 + 52600 + 5279 + 5287 + 5289 + 529 + 5422 + 542500 + 542501 + 542600 + 542601 + 543 + 548 + 5490 + 5492 + 5499 + 587(sc) + (357122 - 278122 + 35719 - 27819 + 357222 - 278232 + 35729 - 27829)	(16)
M02 (520,40)	I 310	C P	T S	S 1300000	3540 + 3610 + 3620 + 3670 + 36900 + 36902 + 3912 + 3913 + 3919 + 392 + 393 + 394 + 399 + 52321 + 52322 + 52324 + 52330 + 52329 + 5234 + 523520 + 52358 + 52359 + 5236 + 52600 + 5273 + 5279 + 5289 + 529 + 5422 + 542502 + 54255 + 542602 + 543 + 548 + 5490 + 5492 + 5499 + (357122 - 278122 + 35719 - 27819 + 357222 - 278232 + 35729 - 27829)	(16)
M02 (520,50)	I 310	C P	T S	S 2000000	3541 + 3611 + 3671 + 392 + 393 + 399 + 5231 + 52323 + 52324 + 52329 + 52331 + 5234 + 523521 + 52358 + 52359 + 5236 + 52600 + 52601 + 5289 + 529 + 5421 + 5423 + 54251 + 54255 + 54261 + 543 + 548 + 5490 + 5492 + 5494 + 5495 + 5499 + (357121 - 278121 + 357122 - 278122 + 35719 - 27819 + 357221 - 278231 + 357222 - 278232 + 35729 - 27829)	(16)
M02 (520,60)	I 310	C P	T S	S 3000000		(3)
M02 (530,60)	I 330	C P	T S	S 3000000	8	
M02 (540,60)	I 340	C P	T S	S 3000000	66(sc) - 66(sd) - 671 + 672 + 69(sc) - 69(sd)	
M02 (550,60)	I 350	C P	T S	S 3000000	63	
M02 (560,60)	I 360	C P	T S	S 3000000	291 + 292 + 295 + 299 + 49 + 610 + 611 + 613 + 619	
M02 (570,60)	I 370	C P	T S	S 3000000	290	
M02 (580,10)	I 380	C P	T S	S 1110000		(4)
M02 (580,20)	I 380	C P	T S	S 1120000		(4)
M02 (580,30)	I 380	C P	T S	S 1200000		(4)
M02 (580,40)	I 380	C P	T S	S 1300000		(4)
M02 (580,50)	I 380	C P	T S	S 2000000		(4)
M02 (580,60)	I 380	C P	T S	S 3000000	353 + 355 + 36901 + 56(sc) + 580(sc) + 582(sc) + 583(sc) + 585(sc) + 586(sc) + 588(sc) + 589(sc) + 59(sc) + 612	(4)
Extrapatrimonial						
M02 (590,10)	I 120	C E	T S	S 1110000	9920	
M02 (590,20)	I 120	C E	T S	S 1121000	9920	
M02 (590,30)	I 120	C E	T S	S 1122000	9920	
M02 (590,40)	I 120	C E	T S	S 1210000	9920	
M02 (590,50)	I 120	C E	T S	S 1221000	9920	
M02 (590,60)	I 120	C E	T S	S 1222000	9920	
M02 (590,70)	I 120	C E	T S	S 1223000	9920	
M02 (590,80)	I 120	C E	T S	S 1310000	9920	
M02 (590,90)	I 120	C E	T S	S 1321100	9920	
M02 (590,100)	I 120	C E	T S	S 1321200	9920	
M02 (590,110)	I 120	C E	T S	S 1322000	9920	

Nota: As contas do PCSB que se encontram sublinhadas não são integralmente consideradas na referida célula do Quadro M02.

Células do Quadro M02 - Balanço por Sector Institucional					Contas do Plano de Contas para o Sistema Bancário	Notas
M02 (590,120)	I 120	C E	T S	S 1330000	9920	
M02 (590,130)	I 120	C E	T S	S 2110000	9920	
M02 (590,140)	I 120	C E	T S	S 2000001	9920	
M02 (600,10)	I 130	C E	T S	S 1110000	950 + 952	
M02 (600,20)	I 130	C E	T S	S 1121000	950 + 952	
M02 (600,30)	I 130	C E	T S	S 1122000	950 + 952	
M02 (600,40)	I 130	C E	T S	S 1210000	950 + 952	
M02 (600,50)	I 130	C E	T S	S 1221000	950 + 952	
M02 (600,60)	I 130	C E	T S	S 1222000	950 + 952	
M02 (600,70)	I 130	C E	T S	S 1223000	950 + 952	
M02 (600,80)	I 130	C E	T S	S 1310000	950 + 952	
M02 (600,90)	I 130	C E	T S	S 1321100	950 + 952	
M02 (600,100)	I 130	C E	T S	S 1321200	950 + 952	
M02 (600,110)	I 130	C E	T S	S 1322000	950 + 952	
M02 (600,120)	I 130	C E	T S	S 1330000	950 + 952	
M02 (600,130)	I 130	C E	T S	S 2110000	950 + 952	
M02 (600,140)	I 130	C E	T S	S 2000001	950 + 952	
M02 (610,150)	I 400	C E	T S	S 3000000	900	
M02 (620,150)	I 410	C E	T S	S 3000000	904	
M02 (630,150)	I 420	C E	T S	S 3000000	903	
M02 (640,150)	I 430	C E	T S	S 3000000	901	
M02 (650,150)	I 440	C E	T S	S 3000000	905	
M02 (660,150)	I 450	C E	T S	S 3000000	909	
M02 (670,150)	I 460	C E	T S	S 3000000	92041	
M02 (680,150)	I 470	C E	T S	S 3000000	92042	
M02 (690,150)	I 480	C E	T S	S 3000000	9203	
M02 (700,150)	I 490	C E	T S	S 3000000	9211	
M02 (710,150)	I 500	C E	T S	S 3000000	92040 + 92049 + 9209 + 9210 + 9219	
M02 (720,150)	I 510	C E	T S	S 3000000	92001	
M02 (730,10)	I 390	C E	T F	S 1110000	991	(5)
M02 (730,20)	I 390	C E	T F	S 1121000	991	(5)
M02 (730,30)	I 390	C E	T F	S 1122000	991	(5)
M02 (730,40)	I 390	C E	T F	S 1210000	991	(5)
M02 (730,50)	I 390	C E	T F	S 1221000	991	(5)
M02 (730,60)	I 390	C E	T F	S 1222000	991	(5)
M02 (730,70)	I 390	C E	T F	S 1223000	991	(5)
M02 (730,80)	I 390	C E	T F	S 1310000	991	(5)
M02 (730,90)	I 390	C E	T F	S 1321100	991	(5)
M02 (730,100)	I 390	C E	T F	S 1321200	991	(5)
M02 (730,110)	I 390	C E	T F	S 1322000	991	(5)
M02 (730,120)	I 390	C E	T F	S 1330000	991	(5)
M02 (730,130)	I 390	C E	T F	S 2110000	991	(5)
M02 (730,140)	I 390	C E	T F	S 2000001	991	(5)

Nota: As contas do PCSB que se encontram sublinhadas não são integralmente consideradas na referida célula do Quadro M02.