

Reporting Guide For Banks & DFIs



Statistics Department

STATE BANK OF PAKISTAN

Table of Contents

Preface	iii	Shares & Other Equity	35
I. Introduction		Sectoral Definitions	37
Purpose of the Guide	01	Deposit Money Institutions	37
Value Addition	02	Foreign Controlled	37
While Reporting, make sure	02	Public Enterprises	37
II. Conceptual Framework		Other Deposit Accepting Institutions	38
A. Sectoral Balance Sheets	03	Other Financial Intermediaries	38
B. Surveys of Financial Corporations	03	Financial Auxiliaries	38
C. Flows of Funds Statement	04	NPIs (Market)	38
C. Sectorization of Economy	04	NPIs (Non-Market)	38
D. Classification of Assets/ Liabilities	06	Employers	39
E. Residency Criteria	07	Own Account Workers	39
F. The Principle of Accrual Accounting	07	Employees	39
III. Flows		Recipient of Property & Transfer	
A. Economic Transactions	08	Incomes	39
B. Transaction Changes	08	Annexure - I	
C. Valuation Changes	09	Other Depository Corporation Survey	40
D. Other Changes in Volume	09	Financial Corporation Survey	42
IV. Definitions/Terminologies		Basic Flow of Funds Account I	43
Description of Major Components of Assets		Basic Flow of Funds Account II	44
& Liabilities	10	Detailed Flow of Funds	45
Assets	10	Annexure - II	
Currency (Cash in Hand)	10	Deposit Money Institutions	56
Transferable Deposits	11	Other Deposit Accepting Insts-NBFCs	56
Restricted / Compulsory Deposits	11	Non-Deposit Accepting Institutions-	
Other Deposits	11	NBFCs	56
Securities Other Than Shares	12	Exchange Companies	57
Loans Extended	15	Insurance Corporations	58
Shares and Other Equity (Assets)	19	General Government Institutions	58
Insurance Technical Reserves	22	Non-Financial Public Sector Enterprise	67
Financial Derivatives	22	Annexure - III	
Others Accounts Receivable	24	Questionnaire for Banks/DFIs	71
Non-Financial Assets	25		
Liabilities and Owners Equity	31		
Transferable Deposits	31		
Restricted / Compulsory Deposits	31		
Other Deposits	31		
Securities Other Than Shares (Liabilities)	31		
Loans (Borrowings)	32		
Other Accounts Payable	33		