

REPORTING GUIDE FOR INSURANCE CORPORATIONS AND PENSION FUNDS

MONETARY AND FINANCIAL STATISTICS



Statistics Department
STATE BANK OF PAKISTAN

TABLE OF CONTENTS

P R E F A C E	i i i	Loans (Borrowings)	22
I . I N T R O D U C T I O N		Insurance, Pension and Standardized	
Purpose of the Guide	01	Guarantee Schemes (Assets (Liabilities))	24
Value Addition	02	Other Accounts Payable	26
While Reporting, It Is Useful	02	Shares and Other Equity	28
I I . C O N C E P T U A L F R A M E W O R K		B. Sectoral Definitions	
A. Sectoral Balance Sheets	04	Deposit Money Institutions	30
B. Surveys of Financial Corporation's	04	Foreign Controlled Corporations	30
C. Flows of Funds Statement	04	Public Enterprises	30
D. Sectorization of Economy	05	Other Deposit Accepting Institutions	30
E. Classification of Assets/ Liabilities	07	Other Financial Intermediaries	30
F. Residency Criteria	07	Financial Auxiliaries	30
G. The Principle Of Accrual Accounting	08	NPIS (Market)	31
I I I . F L O W S		NPIS (Non-Market)	31
A. Economic Transactions	09	Employers	31
B. Transaction Changes	09	Own Account Workers	31
C. Valuation Changes	10	Employees	31
D. Other Changes In Volume	10	Recipient of Property & Transfer Incomes	31
I V . D E F I N I T I O N S / T E R M I N O L O G I E S		Accumulated Depreciation	31
A. Description of Major Components of Assets & Liabilities	11	A N N E X U R E - I	
Assets	11	Other Financial Corporation Survey	32
Currency (Cash in Hand)	11	Financial Corporation Survey	34
Transferable Deposits	11	A N N E X U R E - I I	
Other deposits	12	Deposit Money Institutions	35
Restricted Deposits	12	Other Deposit Accepting Inst-MFIs	35
Debt Securities	12	Other Deposit Accepting Inst-DFIs	35
Loans Extended	14	Other Deposit Accepting Insts-NBFCs	35
Equity and Investment Fund Shares	15	Other Deposit Accepting Insts-MMFs	35
Insurance, Pension and Standardized		Non-deposit Accepting Institutions-NBFCs	36
Guarantee Schemes (Assets)	16	Insurance Corporations and Pension Funds	42
Others Accounts Receivable	16	General Government Institution	43
Non-Financial Assets	17	Non-Financial Public Sector Enterprise	55
Liabilities and Owners Equity	22	A N N E X U R E - I I I	
Deposits	22	Questionnaire for Insurance Companies	57
Debt Securities (Liabilities)	22		