

TABLE OF CONTENTS

Preface	iii	ii. Foreign Controlled	24
		iii. Public Enterprises	24
I . I N T R O D U C T I O N		iv. Other Deposit Accepting Institutions	24
Purpose of the Guide	01	v. Other Financial Intermediaries	24
Value Addition	03	vi. Financial Auxiliaries	24
While Reporting, MAKE Sure	03	vii. NPIS (Market)	25
		viii. NPIS (Non-Market)	25
II . C O N C E P T U A L F R A M E W O R K		ix. Employers	25
A. Sectoral Balance Sheets	04	x. Own Account Workers	25
B. Financial Statistics	04	xi. Employees	25
C. Sectorization of the economy	05	xii. Recipient of Property & Tran. Incomes	25
D. Classification of Assets/ Liabilities	06		
E. Residency Criteria	07	A N N E X U R E - I	
F. The Principle Of Accrual Accounting	07	Basic Flow Of Funds Account I	26
		Basic Flow Of Funds Account II	27
III . F L O W S		Detailed Flow Of Funds	28
A. Economic Transactions	08		
B. Transaction Changes	08	A N N E X U R E - I I	
C. Valuation Changes	09	Deposit Money Institutions	38
D. Other Changes In Volume	09	Other Deposit Accepting Insts-NBFCs	39
		Non-deposit Accepting Institutions-NBFCs	40
IV . D E F I N I T I O N S / T E R M I N O L O G I E S		Financial auxiliaries	42
A. Description of Major Components of Assets & Liabilities	10	Insurance Corporations	44
I. Assets	10	General Government Institution	46
i. Currency (Cash in Hand)	10	Non-Financial Public Sector Enterprise	66
ii. Transferable Deposits	10		
iii. Restricted Deposits	11	A N N E X U R E - I I I	
iv. Other Deposits	11	Questionnaire For Non-financial	72
v. Loans Extended	11		
vi. Shares and Other Equity (Assets)	12		
vii. Insurance Technical Reserves	13		
viii. Others Accounts Receivable	14		
ix. Non-Financial Assets	15		
II. Liabilities and Owners Equity	19		
i. Restricted/ compulsory deposits	19		
ii. Securities Other Than Shares (Liabilities)	20		
iii. Loans (Borrowings)	21		
iv. Other Accounts payable	22		
v. Other Equity	23		
B. Sectoral Definitions	24		
i. Deposit Money Institutions	24		

