

# REPORTING GUIDE FOR NBFCs

## MONETARY AND FINANCIAL STATISTICS



Statistics Department  
**STATE BANK OF PAKISTAN**

# TABLE OF CONTENTS

Preface	iii		
<b>I . I N T R O D U C T I O N</b>			
Purpose of the Guide	01	Securities Other Than Shares (Liabilities)	26
Value Addition <sup>0</sup>	02	Loans (Borrowings)	27
While Reporting, Make Sure	02	Other Accounts Payable	29
		Shares & Other Equity	31
		Sectoral Definitions	32
		Deposit Money Institutions	32
<b>II . C O N C E P T U A L F R A M E W O R K</b>		Foreign Controlled corporations	32
A. Sectoral Balance Sheets	03	Public Enterprises	32
B. Surveys of Financial Corporations	03	Other Deposit Accepting Institutions	33
C. Sectorization of Economy	04	Other Financial Intermediaries	33
D. Classification of Assets/ Liabilities	05	Financial Auxiliaries	33
E. Residency Criteria	05	NPIS (Market)	33
F. The Principle Of Accrual Accounting	06	NPIS (Non-Market)	33
		Employers	34
		Own Account Workers	34
		Employees	34
		Recipient of Property & Transfer Incomes	34
		Accumulated Depreciation	34
<b>III . F L O W S</b>			
A. Economic Transactions	07		
B. Transaction Changes	07		
C. Valuation Changes	08		
D. Other Changes In Volume	08		
<b>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</b>			
Description of Major Components of Assets & Liabilities	09	<b>A N N E X U R E - I</b>	
Assets	09	Structure Of Other Financial Corporation	
Currency (Cash in Hand)	09	Survey	35
Transferable Deposits	09	Basic Flow Of Funds Account I	37
Other Deposits	10	Basic Flow Of Funds Account II	38
Investment in Securities Other Than Shares	10	Detailed Flow Of Funds	39
Loans Extended	13	<b>A N N E X U R E - I I</b>	
Shares and Other Equity (Assets)	16	Deposit Money Institutions	50
Insurance Technical Reserves	19	Other Deposit Accepting Insts-NBFCs	50
Financial Derivatives	19	Non-deposit Accepting Institutions-NBFCs	50
Others Accounts Receivable	20	Exchange companies	51
Non-Financial Assets	22	Insurance Corporations	52
Liabilities and Owners Equity	26	General Government Institution	52
Transferable Deposits	26	Non-Financial Public Sector Enterprise	63
Other Deposits	26	<b>A N N E X U R E - I I I</b>	
		QUESTIONNAIRE FOR NBFCs	65