

## Appendix II. Illustrative Sectoral Balance Sheets/Standardized Report Forms (SRFs)

**Please note that the SRFs for monetary data reporting to the IMF are preliminary and subject to revisions following the general public comment. Compilers are advised not to change their reporting systems based on these preliminary forms. The IMF Statistics Department will finalize and release the revised SRFs with the pre-publication draft of the *MFSMCG* by end-April 2015.**

This appendix contains the guidelines for completion of SRFs and the following illustrative sectoral balance sheets/SRFs:

1. Guidelines for Completion of Standardized Report Forms 1SR, 2SR, and 4SR for Reporting Monetary Data to the IMF
2. Table A2.1. Sectoral Balance Sheet/Standardized Report Form for Central Bank
3. Table A2.2. Sectoral Balance Sheet/Standardized Report Form for Other Depository Corporations
4. Table A2.3 Sectoral Balance Sheet/Standardized Report Form for Other Financial Corporations

## **Guidelines for Completion of Standardized Report Forms 1SR, 2SR, and 4SR for Reporting Monetary Data to the IMF**

### **Submission of standardized report forms (SRFs)**

#### 1. The SRFs

**1SR – CENTRAL BANK,  
2SR – OTHER DEPOSITORY CORPORATIONS,  
4SR – OTHER FINANCIAL CORPORATIONS, and  
5SR – MONETARY AGGREGATES**

should be submitted as soon as possible following the end of the reporting period; for example, immediately after the data are finalized and prepared for dissemination. Each SRF should be submitted as soon as its data are ready and not all at once when all SRFs are ready. The SRFs should be transmitted electronically to the Statistics Department of the International Monetary Fund using the Integrated Correspondence System (ICS). For information about the ICS, please contact [icsinquiry@imf.org](mailto:icsinquiry@imf.org). The Statistics Department strongly prefers that all data be transmitted using the ICS; however, if this method cannot be implemented, data may be sent by electronic mail.

### **Coverage and structure of SRFs**

2. All assets and liabilities must be reported according to the *residency* of customers and expressed in *domestic currency units*. In addition, domestic assets and liabilities should be disaggregated by the *sector* in which the customer is included in the economy as indicated in the section on sectors below.
3. For issues that cannot be resolved internally, the staff of the central bank in the reporting country that is responsible for the completion of the SRFs should confer with the Statistics Department. When completed, the SRFs should show all assets and liabilities (including equity and investment fund shares) as of the end of the reporting period. Furthermore, the various categories of assets and liabilities of the SRFs should sum to total assets and total liabilities.
4. **SRF 1SR.** Include data for the central bank (the accounts of the central bank headquarters and branches and, if applicable, the currency board or independent currency authority that issues domestic currency). If the monetary authorities' functions are performed outside the central bank, these should be reported as supplementary data. These would include (1) official foreign exchange holdings by the government, (2) currency issuance by the government, and (3) transactions with the IMF performed by the government.

5. **SRF 2SR.** Include data on all resident units in the FCs sector (except the central bank) that issue liabilities included in broad money. “Offshore banks” (that is, FCs that are designated as “offshore”) that issue liabilities included in broad money should be included in the data in the SRF. The SRF should include the accounts of nonoperating ODCs that are being reorganized or are in the process of being liquidated, even if the nonoperating corporations’ liabilities are excluded from broad money.

6. **SRF 4SR.** Include data on all resident insurance corporations and pension funds, other financial intermediaries, and financial auxiliaries. Ideally, the SRF should include data for all units in the FCs sector other than the DCs covered in SRFs 1SR and 2SR. However, the SRF can include some of the OFCs until complete institutional coverage is achieved.

7. Financial assets and liabilities in the SRFs are presented by type of financial instrument (Chapter 4):<sup>1</sup>

- Monetary gold and SDRs;
- Currency and deposits (encompassing transferable deposits and other deposits);<sup>2</sup>
- Debt securities;
- Loans;
- Equity and investment fund shares;
- Insurance, pension, and standardized guarantee schemes;
- Financial derivatives and employee stock options; and
- Other accounts payable/receivable (encompassing *trade credit and advances* and *other accounts*).

8. Five components of *insurance, pension, and standardized guarantee schemes* are shown: *life insurance and annuity entitlements of households, pension entitlements of households, nonlife insurance technical reserves, claims and liabilities of pension funds on/to pension managers, and provisions for calls under standardized schemes*.

9. Where relevant, positions on a financial instrument are disaggregated into positions in domestic currency and positions in foreign currency. Further, positions on *deposits* (*transferable deposits* and *other deposits*), *debt securities*, and *MMFi shares* are disaggregated by category included in broad money and those excluded.

10. Further, a position on each financial instrument is disaggregated into positions with main sectors and subsectors of the economy (Chapter 3):

- Nonresidents;

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<sup>1</sup> Nonfinancial assets are a separately identified category of assets.

<sup>2</sup> Note that the central bank’s liability position on *currency* represents the central bank’s issuance of currency and accordingly it is labeled as *currency in circulation*.

- Financial corporations;
  - Central bank;
  - ODCs;
  - OFCs;
- General government;
  - Central government;
  - State and local government;
- Nonfinancial corporations;
- Households and NPISH.

## **Compilation issues**

### ***Domestic Currency Unit***

11. The standard unit of account for monetary and financial statistics is the domestic currency unit. Therefore, it is necessary to convert (that is, translate) all foreign-currency-denominated stocks and flows into domestic currency amounts. Stocks denominated in foreign currency should be converted to domestic currency values at the market exchange rate prevailing at the time to which balance sheet applies. The midpoint between the buying and selling rates of exchange should be used.

### ***Valuation***

12. The general principle is the use of market prices or approximations of market prices (that is, fair values) for valuing financial assets and liabilities in the SRFs. Market exchange rates should be used to convert (that is, translate) foreign-currency-denominated assets and liabilities into their domestic currency equivalents. Service charges, fees, commissions, taxes, and similar payments are income flows and, therefore, should be excluded from the valuation of financial instruments. Stocks of financial assets and liabilities should be valued on the basis of the market prices that prevailed at the time of the balance sheet reporting date. Other valuation rules apply to assets and liabilities in the form of deposits and loans (and most categories of other accounts receivable/payable) and to liabilities in the form of equity. See the specific information on the valuation of these instruments in the section on instruments below.

13. All changes in the values of assets and liabilities that are not recorded in the profit and loss accounts should be recorded in the valuation adjustment account within equity on the liability side of the SRF. This valuation adjustment account includes any valuation adjustments arising from differences between the valuations in the national accounting standards and the monetary statistics methodology.

14. Accrued interest on deposits, loans, and debt securities should be incorporated into the outstanding amount of the financial asset or liability, rather than being treated as part of

other accounts receivable/payable. Separate data on accrued interest disaggregated by financial instrument (deposits, loans, and debt securities) should be provided as memorandum items in the SRFs.

### ***Residency***

15. Residency of customers should be based on the *economic center of interest* of the transactor, rather than nationality, currency of denomination, or legal definitions. All *institutional units* that have a location—dwelling, place of production, or other premises—within the economic territory of the reporting country from which they engage in a significant amount of economic activities in the reporting country should be considered residents. In most cases, it is reasonable to assume that institutional units have a center of economic interest in the country if they have already engaged in economic activities and transactions on a significant scale in the country for one year or more, or they intend to do so. *Individuals* have centers of economic interest in reporting country when their principal residences are in the country. If they live and work abroad and expect to remain abroad for more than a year, individuals typically cease to be residents of the reporting country. However, some transactors in the reporting country, regardless of their centers of economic interest, are always considered to be nonresidents: particularly, embassies and consulates and their foreign-national employees, international organizations, tourists, foreign nationals expecting to stay in the reporting country for less than a year, and technical assistance personnel of foreign governments.

### ***Sectors***

16. Sectoring of the institutional units in the economy is a key element in the compilation and presentation of monetary and financial statistics. As indicated by the lines in the SRFs, major categories of assets and liabilities must be disaggregated into relevant sectors and subsectors of the domestic economy.

17. Social security funds are classified as central government or state and local government on the basis of the level at which they operate.

18. The general government sector (combining the subsectors central government, state and local governments, and social security funds) can be presented in countries where state and local governments are controlled by the central government and obtain the resources for financing their operations mainly through transfers from the central government. In this case, the data would be reported under central government.

## ***Instruments***

### ***Assets***

19. **Monetary gold.** Gold held by the central bank as part of reserve assets is monetary gold. Gold holdings that are not part of reserve assets should be classified as nonfinancial assets. Monetary gold should be valued on the basis of the market price of gold. This category appears only in SRF 1SR.

20. **SDR holdings.** SDRs are reserve assets created by the IMF and allocated to member countries to supplement existing reserves. SDR holdings represent unconditional rights to obtain foreign exchange or other reserve assets from other IMF members. This category is relevant only for SRF 1SR.

21. **Domestic currency.** This comprises notes and coins that are of fixed nominal values, are accepted as legal tender in the domestic economy, and are issued by the central bank and/or government (and in a few countries by ODCs). This category should also include currency that is no longer legal tender but that can be exchanged for current legal tender. Gold or commemorative coins that are held for intrinsic or numismatic value and are not in active circulation should be classified as other nonfinancial assets.

22. **Foreign currency.** This category comprises notes and coins that have been issued by nonresidents—usually, by central banks or foreign governments.

23. **Transferable deposits.** These are all deposits that are exchangeable on demand at par and without penalty or restriction and are directly usable for making payments by check, draft, giro order, direct debit/credit, or other direct payment facility. Transferable deposits include special savings accounts with a possibility of direct payments to third parties and savings account balances subject to automatic transfer to regular transferable deposits.

24. Transferable deposits that are held in banks in the process of liquidation should be classified as other deposits.

25. Deposits denominated in domestic currency should be recorded at book value (outstanding amount plus accrued interest). Deposits denominated in foreign currency should be recorded in domestic currency as provided for in the section on valuation above. These valuation principles apply to other deposits as well.

26. **Other deposits.** This category encompasses all claims, other than transferable deposits, that are represented by evidence of deposit. Other deposits include:

- Sight deposits (which permit immediate cash withdrawals but not direct third-party transfers);
- Nontransferable savings and fixed-term deposits;

- FCs' liabilities in the form of similar evidence of deposit that are, legally or in practice, redeemable immediately or at relatively short notice.

27. In those countries where required reserves include other deposits, the separate lines for these deposits in domestic or foreign currency should be used. These separate lines appear only in SRFs 2SR and 4SR.

28. Entries in the line Reserve Position in the Fund (RPF) are applicable only in those countries that do not have entries in lines IMF Quota and IMF Account No. 1 & Securities. RPF is a net concept and is calculated as IMF Quota minus IMF Account No. 1 balances used in paying the IMF subscription. These lines appear only in SRF 1SR.

29. **Debt securities.** These are negotiable instruments serving as evidence that units have obligations to settle by means of providing cash, a financial instrument, or some other item of economic value. Common types of debt securities are government treasury bills, government bonds, corporate bonds and debentures, commercial paper, and negotiable certificates of deposits. Loans that became negotiable should also be classified under this category. Preferred stocks or shares that pay a fixed income but do not provide for participation in the distribution of the residual value of an incorporated enterprise on dissolution should be classified as debt securities. A separate line for holdings of debt securities that were issued by households and NPISH would be utilized only in those countries where FCs accept securities (for example, bills of exchange or other securities) issued by households or NPISH. A separate line for holdings of IMF securities, which are not part of RPF, is included in SRF 1SR.

30. This category includes separate lines for reporting required reserves in the form of securities issued by the central bank. These lines appear only in SRFs 2SR and 4SR.

31. **Loans.** Loans are defined as financial assets that are created when a creditor lends funds directly to a debtor and that are evidenced by nonnegotiable documents. This category includes all loans and advances extended to various sectors by FCs. This category includes commercial loans, mortgage loans, consumer loans, hire-purchase credit, loans to finance trade credit, financial leases, securities repurchase agreements, overdrafts, and possibly other types of loan arrangements. The valuation of loans is an exception to valuation based on market price or fair value. The valuation of loans denominated in domestic currency units should be based on the book value of creditors' outstanding claims (outstanding principal plus accrued interest) without adjustment for expected loan losses. Data on expected loan losses are included in the memorandum items of the SRF, and data on provisions on loans and other impaired financial assets are shown in the other accounts payable. The valuation of loans denominated in foreign currency should be based on the book value in foreign currency units multiplied by the market exchange rate. A separate line for loans to the IMF, which are not part of RPF, is included in SRF 1SR.

32. **Equity and investment fund shares.** Equity comprises all instruments acknowledging, after the claims of all creditors have been met, claims on the residual value of a corporation. This category includes proprietors' net equity in quasi-corporations, as well as equity in corporations. It also includes preferred stock that provides for participation in the residual value upon dissolution of a corporation. Corporations sometimes purchase their own shares on the market. These reacquired shares (called treasury shares) are not included in holdings of equity. These shares are deducted from total funds contributed by owners (see liability instruments below). Subscriptions to international organizations, other than the IMF, should be classified as equity with nonresidents in SRF 1SR.

33. Investment fund shares comprise collective investment undertakings through which investors pool funds for investment in financial or nonfinancial assets or both. Investment funds include mutual funds and unit trusts. These funds issue shares (if a corporation structure is used) or units (if a trust structure is used). Investment funds are divided into money-market funds (MMFs) and non MMF funds. MMFs invest only or primarily in short-term money market securities such as treasury bills, certificates of deposit, and commercial paper. MMFs shares often are functionally close to transferable deposits, for example, shares offering unrestricted third-party-payment privileges.

34. **Insurance, pension, and standardized guarantee schemes.** These consist of life insurance and annuity entitlements of households; pension entitlements of households; claims and liabilities of pension funds on and to pension managers, respectively; and provisions for calls under standardized guarantee schemes. On the asset side of FCs, this category records prepaid insurance premiums, which are relatively small amounts, claims of pension funds on pension managers, and provisions for call under standardized guarantee schemes. See liability instruments for a description of all concepts.

35. **Financial derivatives.** These are financial instruments that are linked to a specific financial instrument, indicator, or commodity, and through which specific financial risks (such as interest rate, currency, equity, commodity price, or credit risk) can be traded in their own right in financial markets. The value of a financial derivative derives from the price of an underlying item such as an asset or index. The two broad types of financial derivatives are forward-type contracts and option contracts.

36. **Other accounts receivable.** These consist of trade credit and advances and other. Trade credit and advances comprise trade credit extended directly to corporations, government, nonprofit institutions, households, and the rest of the world and advances for work that is in progress (or is to be undertaken) and prepayment for goods and services.

37. When trade credit is provided by FCs, it is usually for financial services to corporations, either financial or nonfinancial. Unlike loans, trade credit is a non-interest-bearing instrument. Where applicable, trade credit and advances to the central government include prepaid value-added tax (VAT).

38. The “other” subcategory includes but does not separately identify settlement accounts, dividends receivable, items in the process of collection, and miscellaneous asset items. In the case of the central bank, the IMF quota subscription is separately identified.

39. Settlement accounts should be used to account for differences in the time of recording of purchases or sales of financial assets, on the *trade dates* when change of ownership occur, and the subsequent payments for the financial assets on the *settlement dates*.

40. Dividends receivable on corporate shares arise from the recording of dividends when the dividends are declared, rather than later when the dividends are paid.

41. Items in the process of collection include checks or other types of transferable items that are posted directly to depositors’ accounts, but these are unavailable for use until after the transferable items have been cleared through the central bank or other type of clearing organization.

42. The IMF quota subscription should be used for recording the quota that is determined upon admission to IMF membership and that is reassessed periodically under the IMF’s General Quota Reviews. This line appears only in SRF 1SR.

43. Miscellaneous asset items should include all accounts not elsewhere classified in the FCs’ balance sheets. Major types of miscellaneous asset items often include suspense accounts, deferred tax assets, and prepayment of rent or other operating expenses.

44. **Nonfinancial assets.** These consist of tangible assets, both produced and nonproduced, and intangible assets for which no corresponding liabilities are recorded. Produced assets consist of fixed assets, inventories, and valuables (which are acquired and held primarily as stores of value). Fixed assets should include only those assets that are related to the activity of the reporting FC. Fixed assets should be shown in a book value excluding accumulated depreciation of fixed assets. Accumulated depreciation is separately identified.

45. A specific line exists for nonfinancial assets that have been acquired as a result of repossession and/or foreclosure. Land should be classified within other nonfinancial assets. Land is not a produced asset and, therefore, it is not included in fixed assets, which arise from fixed capital formation. This category includes gold holdings that are not part of official reserves, holdings of commemorative notes and coins, works of art, and assets other than financial instruments that have been acquired by an institution as part of a settlement for bad debts that were collateralized by these assets.

### ***Liabilities***

46. **Currency in circulation.** This category comprises notes and coins that are of fixed nominal values, are accepted as legal tender in the domestic economy, and are issued by the

central bank. This category should also include currency that is no longer legal tender but that can be exchanged for current legal tender. In calculating the amount of currency in circulation, central bank holdings of currency are deducted from the total amount of currency issued. This category appears only in SRF 1SR.

47. **Deposits included in broad money.** These comprise transferable deposits and other deposits issued by resident DCs and included in broad money. This category includes repurchase agreements that are included in broad money. The same classification principle should be used for deposits transferred to smart cards (as well as direct remittances to smart cards) if smart cards and possibly other forms of electronic money are included in broad money. This category may include (depending on the broad money) deposits of nonresidents such as deposits that emigrant workers hold in DCs in their home countries. Some deposits for which withdrawals are restricted on the basis of legal, regulatory, or commercial requirements possibly are included in broad money. Deposits in nonoperating ODCs may continue to be included in broad money to the extent that the deposits are covered by deposit insurance or if the depositor's accounts are to be transferred to a reorganized DC within a reasonable period. Uninsured deposits are classified as other deposits excluded from broad money. See asset instruments for a description of transferable and other deposits.

48. Broad money may include domestic and/or foreign currency deposits at the central bank, which should be included in this category in SRF 1SR.

49. **Deposits excluded from broad money.** These are transferable and other deposits that are not included in broad money. This category includes all deposits of central government, DCs, and nonresidents, as well as those categories of other sectors' deposits holdings that are not included in broad money. In SRF 1SR, deposits of nonresidents include IMF Accounts No. 1, No. 2, and securities and use of Fund credit (UFC). The IMF securities are immediately cashable, are not traded, and are substitutes for deposits in IMF Account No. 1. Therefore, IMF securities should be classified as deposits of nonresidents in foreign currency and reported together with IMF Account No. 1. UFC reflects the country's outstanding purchases of Fund resources which increases the country's liabilities to the IMF and should be classified as deposits of nonresidents in foreign currency. Some or all types of deposits for which withdrawals are restricted on the basis of legal, regulatory, or commercial requirements may be excluded from broad money.

50. In cases when a DC is unable to meet depositors' withdrawal demands, because it has insufficient funds or because its operations have been suspended, all customers' deposits in such DC should be classified in this category as long as the nonoperating DC continue to exist as a legal entity.

51. Other deposits excluded from broad money include separate lines for reporting required reserves (in domestic and possibly in foreign currencies) that are determined by a central bank. These separate lines appear only in SRF 1SR.

52. **Debt securities included in broad money.** These are negotiable financial instruments that are included in broad money and are held by sectors designated as money holders. See asset instruments for a description of debt securities.

53. **Debt securities excluded from broad money.** This category includes negotiable financial instruments that are not included in the broad money. The category covers debt securities that are held by central governments, DCs, and nonresidents, as well as those categories of other sectors' holdings of debt securities that are not included in broad money. This category includes subordinated debt.

54. This category also includes separate lines for reporting required reserves in the form of debt securities. These separate lines appear only in SRF 1SR and relate only to those countries where legal reserve requirements are fulfilled by holding securities issued by the central bank.

55. **Loans.** The category includes all loans and advances received from various sectors. See asset instruments for a description of loans.

56. **Insurance, pension, and standardized guarantee schemes.** This category includes life insurance and annuity entitlements of households, pension entitlements of households, nonlife insurance technical reserves, liabilities of pension funds to pension managers; and provisions for calls under standardized guarantees. The first two items are considered assets of beneficiaries and policyholders as they are claims on the reserves of insurance corporations and pension funds. Nonlife insurance technical reserves are current claims of policyholders and beneficiaries rather than net equity of insurance corporations. Liabilities of pension funds to pension managers are liabilities to the pension managers when the pension manager is different than the pension administrator and the pension manager is entitled to any surplus or liabilities in any excess. Provisions for calls under standardized guarantees are prepayments of net fees and provisions to meet outstanding calls under standardized guarantees. Standardized guarantees are those that are not provided by means of a financial derivative but for which the probability of default can be well established.

57. **Financial derivatives and employee stock options.** See asset instruments for a description of financial derivatives. An employee stock option is an agreement made on a given date (the "grant" date) under which an employee may purchase a given number of shares of the employer's stock at a stated price (the "strike" price), either at a stated time (the "vesting" date) or within a period of time (the "exercise" period) immediately following the vesting date.

58. **Other accounts payable.** This category includes trade credit and advances, and other. Trade credit and advances comprise trade credit received in purchasing goods and services directly from corporations, government, nonprofit institutions, households, and the rest of the world and advances received for work that is in progress (or is to be undertaken) and prepayments received for goods and services.

59. The “other” subcategory separately identifies provision for losses on impaired financial assets, consolidation adjustment for headquarters and branches, and an account that includes settlement accounts, dividends payable, and miscellaneous liability items.

60. Provisions for losses on impaired financial assets and impairment losses on nonfinancial assets should be recorded within the *other accounts payable—other*, even though this treatment contrasts with national accounting standards and the International Accounting Standards in which these categories do not appear as liabilities on the balance sheet (but rather are deducted from outstanding amounts of the assets).

61. Miscellaneous liability items should include all accounts not elsewhere classified in the FCs’ balance sheets. Major types of miscellaneous liability items often include suspense accounts, *provision-liabilities* (unrelated to provisions for losses on impaired financial assets), deferred tax liabilities, accrued wages, rent, or other operating expenses, accrued taxes, and issuance of commemorative notes and coins (this item appears only in SRF 1SR).

62. **SDR allocations** is the counterpart to the assets in the form of SDRs that have been provided by the IMF to the central bank. This appears only in SRF 1SR. SDR allocations should be valued on the basis of the market exchange rate as of the balance sheet date (or may be valued at nominal amount, in accordance with national practice).

63. **Equity and investment fund shares.** See asset instruments for a general description of equity and investment fund shares. Equity is divided into the following separate components:

- *Funds contributed by owners* include the amount from the initial and any subsequent issuance of shares, stocks, or other form of ownership of corporations and quasi-corporations (excluding the amount of financial corporations’ holdings of its own shares). This category also includes donations and special allocations other than SDR allocations (for example, Andinos Allocations). Funds contributed by owners should be recorded at nominal value.
- *Retained earnings* constitute all after-tax profits that have not been distributed to shareholders or appropriated as general or special reserves. Retained earnings should be valued as the nominal amount of earnings retained.
- *Current year result* constitutes accumulated revenues less expenses for the current year if such profit or loss has not been included in retained earnings. Current year result should be valued as the nominal amount of revenue less expense.
- *General and special reserves* are appropriations of retained earnings. General and special reserves should be valued as the nominal amounts of such reserves.
- *Valuation adjustment* represents the net counterpart to all changes in the values of

assets and liabilities on the balance sheets of financial corporations except for valuation changes recorded in the profit or loss accounts. The valuation adjustment is market valued by definition. The valuation adjustment includes any valuation adjustments arising from differences between the valuations in the national accounting standards and the monetary statistics methodology.

Investment fund shares are divided into MMF and non-MMF shares. MMF shares are further divided into transferable and other. Both transferable and other shares in MMFs held by money holding sectors are included in broad money. Lines for MMFs only appear in SRF 2SR and for non-MMFs in SRF 4SR.

**Memorandum Items [new memo items consistent with revised SRFs to be added]**

***Central bank float***

64. This represents the amount that the central bank has provided in advance to DCs that have sent checks or other items for collection. Central bank float appears only in SRF 1SR.

***Accrued interest***

65. This item represents separate data on accrued interest, incorporated into the outstanding amount of the financial asset or liability, disaggregated by financial instrument (deposits, loans, and debt securities).

***Market value of liabilities in the form of equity***

66. Data on a market value of equity disaggregated by a holding sector should be provided as a liability memorandum item in the SRFs.

***Claims on and liabilities to DCs and OFCs in liquidation***

67. Separate data should be provided on claims on and liabilities to nonoperating ODCs and OFCs that are being reorganized or are in the process of being liquidated, if the balance sheet data of the nonoperating FCs are not included in the coverage of SFFs 2SR and 4SR. This item, disaggregated by instrument and by domestic or foreign currency, is provided for consolidation purposes.

**Guidelines for Completion of Standardized Report Form 5SR for Monetary Aggregates**

**Methodology**

68. SRF 5SR is designed to accord with the methodology in the IMF's *MFSMCG*. The methodology emphasizes the application of cross-country consistency for financial asset/liability classification, economic sectoring, and accounting rules, resulting in a generally high degree of cross-country data comparability. For the monetary aggregates,

however, the methodology must accommodate cross-country differences, recognizing that each country has the prerogative of constructing its own definitions of the monetary aggregates.

### **Broad money and components (upper section of SRF 5SR)**

69. The focus in the methodology of the *MFSMCG* is *Broad Money*, as officially defined by each country. Regardless of a country's definition of broad money, the reporting lines in the upper section of SRF 5SR should be sufficient for reporting all components of broad money. In SRF 5SR, ***the data reporting is standardized, but the reported data are nonstandardized*** across countries. Some examples of nonstandardization of the components of monetary aggregates are:

- (a) In some countries, *Broad Money* is defined to include only *Currency in Circulation Outside Other Depository Corporations (ODCs)* in **line xxx59MA..R...{Z}**, where xxx denotes the country code, and *Deposits in Depository Corporations (DCs)* in **line xxx59MC..R...{Z}** in SRF 5SR. Even among these countries, the components of broad money may differ. For some countries, money-holding sectors' deposits in ODCs only are included in **line xxx59MC..R...{Z}**. In other countries, some types of central bank deposits that are included in broad money and, therefore, are reported in **line xxx59MC..R...{Z}**, along with money-holding sectors' deposits in ODCs. In addition, some countries' definitions of *Broad Money* include deposits of all maturities, whereas other countries' definitions include only those deposits with maturities up to a specified maximum (up to two-year maturity, up to three-year maturity, etc.). Despite such differences in the definition of the deposit component of broad money, all components of *Broad Money* for these countries are included in SRF 5SR through the reporting of *Currency in Circulation Outside DCs* in **line xxx59MA..R...{Z}** and *Deposits in DCs* in **line xxx59MC..R...{Z}**. *Currency in Circulation Outside DCs* in **line xxx59MA..R...{Z}** of SRF 5SR should equal *Currency in Circulation* in **line xxx14A.N.R...{Z}** of SRF 1SR **minus Holdings of Domestic Currency** in **line xxx20A.N.R...{Z}** of SRF 2SR. For each reporting date, *Deposits in DCs* in **line xxx59MC..R...{Z}** of SRF 5SR should equal the **sum** of (1) *Deposits Included in Broad Money* in **line xxx14....R...{Z}** of SRF 1SR and (2) *Deposits Included in Broad Money* in **line xxx24....R...{Z}** of SRF 2SR.
- (b) In some countries, the central government issues currency (most often, in the form of coins), and the outstanding amount of such currency is included in the definition of broad money. Such currency should be reported in *Currency Issued by Central Government* in **line xxx59MB..R...{Z}** of SRF 5SR. The central government holds currency issued by the central bank which should be reported in *Currency Held by the Central Government* in **line xxx59MBA.R...{Z}**. Being a liability and asset of the central government rather than of the central bank, the currency does not appear in SRF 1SR, and the data must be obtained directly from the central government.

- (c) In dollarized countries or countries with co-circulation of currencies, the foreign currency in circulation should be included in *Broad Money*. Such currency should be reported in *Foreign Currency in Circulation Outside Depository Corporations* in **line xxx59MAF..R...{Z}** of SRF 5SR. Being a liability of nonresidents rather than of the central bank, the currency does not appear in SRF 1SR, and the data must be estimated by the authorities.
- (d) In some countries, *Broad Money* is defined to include some types of liabilities of nonfinancial corporations. The most prevalent types are deposits in public nonfinancial corporations (typically, savings deposits in the post office) and electronic deposits issued by other nonfinancial corporations (a relatively new type of deposit account in a few countries). In SRF 5SR, these broad money components are reported in *Deposits in Nonfinancial Corporations*, **line xxx5MD..R...{Z}**. Because such deposits are not liabilities of DCs, the data do not appear in SRFs 1SR or 2SR and, therefore, must be obtained directly from the nonfinancial corporations that accept the deposits. An exception arises when the postal savings unit within a public nonfinancial corporation is treated as a separate institutional unit and is classified as an ODC. If classified as an ODC, the postal savings unit reports its deposit liabilities through the regular channels for ODCs reporting, resulting in the inclusion of the postal savings unit's deposits in *Deposits Included in Broad Money* in **line xxx24....R...{Z}** of SRF 2SR, which are included in *Deposits in DCs* in **line xxx59MC..R...{Z}** of SRF 5SR.
- (e) For some countries, *Broad Money* is defined to include central-bank-issued and/or ODC-issued debt securities. This component of broad money is reported in *Debt Securities Included in Broad Money* in **line xxx16.H..R...{Z}** of SRF 1SR and/or **line xxx26.J..R...{Z}** of SRF 2SR. The sum of these lines for each reporting period are entered in *Debt Securities* in **line xxx59ME...R...{Z}** of SRF 5SR. To qualify as debt securities in the *MFSM* methodology, a financial instrument must be tradable in the secondary market. If non-tradable, the financial instrument usually is classified as a loan. However, if included in broad money, the non-tradable financial instrument should be classified as a deposit, resulting in inclusion of the outstanding amount in *Deposits Included in Broad Money* in **line xxx14....R...{Z}** of SRF 1SR and/or **line xxx24....R...{Z}** of SRF 2SR, leading to inclusion of the non-tradable financial instruments in *Deposits in DCs* in **line xxx59MC..R...{Z}** of SRF 5SR.

#### **Monetary aggregates (lower section of SRF 5SR)**

70. The data for *Monetary Aggregates* (M1, M2, etc.) are reported in the lower section of SRF 5SR. The components of the lower-ordered monetary aggregates are based on national definitions. SRF 5SR shows only the monetary aggregates that are currently compiled. If a country's broadest monetary aggregate is M2, lines for M1 and M2 only are shown in SRF 5SR; if the broadest monetary aggregate is M3, lines for M1, M2, and M3 are shown; etc.

71. The components of the monetary aggregates often differ across countries. M1 is almost universally defined as currency in circulation plus transferable deposits held by all money holding sectors. Nonetheless, M1 components may differ across countries. For example, one country may define the transferable deposit component of M1 to include travelers check issued by DCs, whereas another county may exclude the travelers checks from transferable deposits and, therefore, from M1 (and possibly from all monetary aggregates). Cross-country differences in the definition of M1 are viewed as relatively minor, given that M1 attracts limited attention in modern monetary policy formulation and analysis.

72. The components of M2 and higher-ordered monetary aggregates depend on the specific types of financial instruments included at the national level. Cross-country differences in national definitions of lowered-ordered aggregates also arise from differences in the maturity categories of nontransferable deposits included in a particular monetary aggregate. For example, the definition of M2 in one country may include time deposits of all maturities, whereas another country's M2 definition may include only those deposits with maturities that do not exceed a specified maximum term.

73. The *Broad Money* in **line xxx59M...R...{Z}** at the top of SRF 5SR will contain the data for the highest-order monetary aggregate reported in the lower section of SRF 5SR. Conceivably, a country might designate M2 as its official measure of broad money, but also might compile an unofficial M3 (and possibly higher-ordered monetary aggregates). In this case, *Broad Money* in **line xxx59M...R...{Z}** at the top of SRF 5SR would agree with the data for M2 in **line xxx59MB..I...{Z}** in the lower section of SRF 5SR. Each country is encouraged to define *Broad Money* as the broadest monetary aggregate for which reliable data are available.

74. If a country seasonally adjusts on its own, its data are reported in the lower section of SRF 5SR, which includes a line for each seasonally adjusted monetary aggregate. The seasonally adjusted aggregate for broad money should also be reported in the upper section of SRF 5SR in **line xxx59M.C.R...{Z}**. For countries that do not produced seasonally adjusted data, lines for seasonally adjusted data do not appear in SRF 5SR. Seasonal adjustment may be undertaken by the IMF's Statistics Department, using unadjusted M1, M2, etc., as reported in SRF 5SR, and adjustment procedures that are standardized across countries for which seasonally adjusted data do not appear on SRF 5SR.

**Table A2.1. Illustrative Sectoral Balance Sheet/Standardized Report Form for the Central Bank (1SR)**

	Opening Stock	Transactions	Valuation Changes	Other Changes in Volume	Closing Stock
<b>Assets</b>					
<b>Monetary gold and SDRs</b>	<b>430</b>	<b>70</b>	<b>47</b>	<b>3</b>	<b>550</b>
Monetary gold	303	26	28	3	360
SDRs	127	44	19		190
<b>Currency and deposits</b>	<b>4,635</b>	<b>2,211</b>	<b>694</b>	<b>0</b>	<b>7,540</b>
Currency	29	15	3	0	47
Domestic - issued by central government					
Foreign	29	15	3	0	47
Included in reserve assets	29	15	3		47
Other					
Transferable deposits	2,605	1,154	391	0	4,150
In domestic currency	0	0	0	0	0
Other depository corporations					
Other financial corporations					
Nonresidents					
In foreign currency	2,605	1,154	391	0	4,150
Other depository corporations					
Other financial corporations					
Nonresidents	2,605	1,154	391		4,150
Included in reserve assets	2,605	1,154	391		4,150
Other					
Other deposits	2,001	1,042	300	0	3,343
In domestic currency	0	0	0	0	0
Other depository corporations					
Other financial corporations					
Nonresidents					
In foreign currency	2,001	1,042	300	0	3,343
Other depository corporations					
Other financial corporations					
Nonresidents	2,001	1,042	300		3,343
Included in reserve assets	2,001	1,042	300		3,343
Reserve position in the Fund					
Other	2,001	1,042	300		3,343
Other					
<b>Debt securities</b>	<b>7,907</b>	<b>936</b>	<b>1,186</b>	<b>0</b>	<b>10,029</b>
In domestic currency	7,907	936	1,186	0	10,029
Other depository corporations					
Other financial corporations		347			347
Central government	4,105	-809	616		3,912
State and local government					
Public nonfinancial corporations		250			250

Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents	3,802	1,148	570		5,520
In foreign currency					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Included in reserve assets					
Debt securities IMF					
Other					
<b>Loans</b>	<b>8,665</b>	<b>969</b>	<b>990</b>	<b>-10</b>	<b>10,614</b>
In domestic currency	8,665	969	990	-10	10,614
Other depository corporations	1,506	-136			1,370
Repurchase agreements					
Other	1,506	-136			1,370
Other financial corporations	25	7			32
Repurchase agreements					
Other	25	7			32
Central government	409	2	14		425
State and local government	33	-6			27
Public nonfinancial corporations	125	-23			-5 97
Other nonfinancial corporations	42	2			-3 41
Households and nonprofit institutions serving households	17	-5			-2 10
Nonresidents	6,508	1,128	976		8,612
Loans IMF					
Repurchase agreements					
Other	6,508	1,128	976		8,612
In foreign currency					
Other depository corporations					
Repurchase agreements					
Other					
Other financial corporations					
Repurchase agreements					
Other					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions					

serving households					
Nonresidents					
Loans IMF					
Repurchase agreements					
Included in reserve assets					
Other					
Other					
Included in reserve assets					
Other					
<b>Equity and investment fund shares</b>	<b>59</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>61</b>
Equity	59	0	2	0	61
In domestic currency	59	0	2	0	61
Other depository corporations	59		2		61
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions					
serving households					
Nonresidents					
In foreign currency					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions					
serving households					
Nonresidents					
Included in reserve assets					
Other					
Investment fund shares	0	0	0	0	0
In domestic currency					
Money-market funds					
Non money-market funds					
Investment fund shares nonresidents					
In foreign currency					
Money-market funds					
Non money-market funds					
Investment fund shares nonresidents					
Included in reserve assets					
Other					
<b>Insurance, pension, and standardized guarantee schemes</b>	<b>35</b>	<b>5</b>	<b>-1</b>	<b>0</b>	<b>39</b>

Nonlife insurance technical reserves	35	5	-1	0	39
In domestic currency	35	5	-1	0	39
Other depository corporations					
Other financial corporations	16	2			18
Nonresidents	19	3	-1		21
In foreign currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
Claims of pension funds on pension managers	0	0	0	0	0
In domestic currency	0	0	0	0	0
Other depository corporations					
Other financial corporations					
Nonresidents					
In foreign currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
Provisions for calls under standardized guarantees	0	0	0	0	0
In domestic currency	0	0	0	0	0
Other depository corporations					
Other financial corporations					
Nonresidents					
In foreign currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
<b>Financial derivatives</b>	<b>936</b>	<b>131</b>	<b>126</b>	<b>0</b>	<b>1,193</b>
In domestic currency	936	131	126	0	1,193
Other depository corporations	75	37	7	2	121
Other financial corporations	46	-8	-1	-2	35
Central government					
State and local government					
Public nonfinancial corporations	35	26	5		66
Other nonfinancial corporations	29	-15	2		16
Households and nonprofit institutions serving households					
Nonresidents	751	91	113		955
In foreign currency					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions					

serving households					
Nonresidents					
Included in reserve assets					
Other					
<b>Other accounts receivable</b>	<b>372</b>	<b>8</b>	<b>-8</b>	<b>0</b>	<b>372</b>
Trade credit and advances	106	17	-14	0	109
In domestic currency	106	17	-14	0	109
Other depository corporations	14	-6			8
Other financial corporations	23	4			27
Central government					
State and local government					
Public nonfinancial corporations	19	-2			17
Other nonfinancial corporations	22	8			30
Households and nonprofit institutions serving households		6			6
Nonresidents	28	7	-14		21
In foreign currency					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Other	266	-9	6	0	263
In domestic currency	39	7	2	0	48
Residents	39	7	2	0	48
Nonresidents					
In foreign currency	227	-16	4	0	215
Residents					
Nonresidents	227	-16	4	0	215
IMF quota	200				200
Other	27	-16	4	0	15
<b>Nonfinancial assets</b>	<b>1,222</b>	<b>25</b>	<b>7</b>	<b>-7</b>	<b>1,247</b>
Fixed assets	1,302	25	7	-7	1,327
less: Accumulated depreciation	-100				-100
Repossessed/foreclosed assets					0
Other nonfinancial assets	20				20
<b>TOTAL ASSETS</b>	<b>24,261</b>	<b>4,355</b>	<b>3,043</b>	<b>-14</b>	<b>31,645</b>
<b>Liabilities</b>					
<b>Currency in circulation</b>	<b>4,007</b>	<b>250</b>	<b>0</b>		<b>4,257</b>

<b>Deposits included in broad money</b>	<b>3,719</b>	<b>394</b>	<b>8</b>	<b>-3</b>	<b>4,118</b>
Deposits included in monetary base	3,419	434	8	-3	3,858
Transferable deposits	3,269	423	8	-3	3,697
In domestic currency	69	20	0	0	89
Other financial corporations	21	7			
State and local government					
Public nonfinancial corporations	48	13			61
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
In foreign currency	3,200	403	8	-3	3,608
Other financial corporations	33	10	8	-3	
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households	3,167	393			
Other deposits	150	11	0	0	161
In domestic currency	150	11	0	0	161
Other financial corporations					
State and local government					
Public nonfinancial corporations	150	11			161
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
In foreign currency					
Other financial corporations					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Deposits excluded from monetary base	300	-40	0	0	260
Transferable deposits					
In domestic currency					
Other financial corporations					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
In foreign currency					
Other financial corporations					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					

Other deposits	300	-40	0	0	260
In domestic currency	300	-40	0	0	260
Other financial corporations	70	5			
State and local government	230	-45			
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
In foreign currency					
Other financial corporations					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
<b>Deposits excluded from broad money</b>	<b>14,188</b>	<b>1,770</b>	<b>-221</b>	<b>3</b>	<b>15,740</b>
Deposits included in monetary base	11,071	1,709	-247	3	12,536
Transferable deposits	10,979	1,604	-257	3	12,329
In domestic currency	10,479	1,466	0	0	11,945
Other depository corporations	10,479	1,466			11,945
Required reserves and clearing balances	10,479	1,466			11,945
Other					
Other financial corporations					
Required reserves and clearing balances					
Other					
In foreign currency	500	138	-257	3	384
Other depository corporations	500	138	-257	3	384
Required reserves and clearing balances	500	138	-257	3	384
Other					
Other financial corporations					
Required reserves and clearing balances					
Other					
Other deposits	92	105	10	0	207
In domestic currency	26	104	0	0	130
Other depository corporations	26	104	0	0	
Required reserves	26	104			130
Other					
Other financial corporations					
Required reserves					
Other					
In foreign currency	66	1	10	0	77
Other depository corporations	66	1	10	0	77
Required reserves	66	1	10		77
Other					

Other financial corporations					
Required reserves					
Other					
Deposits excluded from monetary base	3,117	61	26	0	3,204
Transferable deposits	3,030	41	19	0	3,090
In domestic currency	2,905	-188	0	0	2,717
Other depository corporations					0
Other financial corporations					
Central government	1,000	115			1,115
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents	1,905	-303			1,602
In foreign currency	125	229	19	0	373
Other depository corporations					0
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents	125	229	19	0	373
IMF accounts no. 1 & securities	124	9	1		134
IMF account no. 2	1				1
Use of Fund credit					
Reserve-related liabilities		220	18		238
Other					
Other deposits	87	20	7	0	114
In domestic currency	38	-6	0	0	32
Other depository corporations					0
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents	38	-6			32
In foreign currency	49	26	7	0	82
Other depository corporations					0
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					

Households and nonprofit institutions serving households					
Nonresidents	49	26	7		82
Reserve-related liabilities					
Other	49	26	7		82
<b>Debt securities included in broad money</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Debt securities included in monetary base	0	0	0	0	0
In domestic currency	0	0	0	0	0
Other financial corporations					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
In foreign currency	0	0	0	0	0
Other financial corporations					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Debt securities excluded from monetary base	0	0	0	0	0
In domestic currency	0	0	0	0	0
Other financial corporations					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
In foreign currency	0	0	0	0	0
Other financial corporations					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
<b>Debt securities excluded from broad money</b>	<b>127</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>133</b>
Debt securities included in monetary base	0	0	0	0	61
In domestic currency	0	0	0	0	0
Other depository corporations	0	0	0	0	0
Required reserves					
Other					
Other financial corporations	0	0	0	0	0
Required reserves					
Other					
In foreign currency	0	0	0	0	0
Other depository corporations	0	0	0	0	0

Required reserves					
Other					
Other financial corporations	0	0	0	0	0
Required reserves					
Other					
Debt securities excluded from monetary base	127	6	0	0	205
In domestic currency	127	6	0	0	133
Other depository corporations	50	11			61
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents	77	-5			72
In foreign currency	0	0	0	0	0
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Reserve-related liabilities					
Other					
<b>Loans</b>	<b>1,105</b>	<b>0</b>	<b>201</b>	<b>0</b>	<b>1,306</b>
In domestic currency	1,105	0	201	0	1,306
Other depository corporations	0	0			0
Repurchase agreements					
Other					0
Other financial corporations					
Repurchase agreements					
Other					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents	1,105		201		1,306
Loans IMF					
Repurchase agreements					
Other	1,105		201		1,306
In foreign currency					

Other depository corporations					
Repurchase agreements					
Other					
Other financial corporations					
Repurchase agreements					
Other					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Loans IMF					
Repurchase agreements					
Reserve-related liabilities					
Other					
Other					
Reserve-related liabilities					
Other					
<b>Insurance, pension, and standardized guarantee schemes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Pension entitlements of households	0	0	0	0	0
In domestic currency	0	0	0	0	0
Residents					
Nonresidents					
In foreign currency	0	0	0	0	0
Residents					
Nonresidents					
Liabilities of pension funds to pension managers	0	0	0	0	0
In domestic currency	0	0	0	0	0
Other depository corporations					
Other financial corporations					
Nonresidents					
In foreign currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
Provisions for calls under standardized guarantees	0	0	0	0	0
In domestic currency	0	0	0	0	0
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					

Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>Financial derivatives and employee stock options</b>	<b>439</b>	<b>43</b>	<b>210</b>	<b>0</b>	<b>692</b>
Financial derivatives	439	43	210	0	692
In domestic currency	439	43	210	0	692
Other depository corporations	234	27	27	2	290
Other financial corporations	22	-5	2	-2	17
Central government					
State and local government					
Public nonfinancial corporations	31	4	1		36
Other nonfinancial corporations	26	-2	5		29
Households and nonprofit institutions serving households					
Nonresidents	126	19	175		320
In foreign currency					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Reserve-related liabilities					
Other					
Employee stock options	0	0	0	0	0
In domestic currency	0	0	0	0	0
Residents					
Nonresidents					
In foreign currency					
Residents					
Nonresidents					
<b>Other accounts payable</b>	<b>288</b>	<b>52</b>	<b>-16</b>	<b>-10</b>	<b>314</b>

Trade credit and advances	166	-3	5	0	168
In domestic currency	166	-3	5	0	168
Other depository corporations	32	-11			21
Other financial corporations	24	11			35
Central government	16	7			23
State and local government	14	-3			11
Public nonfinancial corporations	23	9			32
Other nonfinancial corporations	21	-2			19
Households and nonprofit institutions serving households					
Nonresidents	36	-14	5		27
In foreign currency					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Other	122	55	-21	-10	146
Provisions for losses	37	75	0	-10	102
Provisions for loan losses	37	75		-10	102
Provisions for other losses					
Consolidation adjustment for headquarters and branches	3	-4	5		4
Other in domestic currency	82	-16	-26	0	40
Residents	29	-4	7	0	32
Nonresidents	53	-12	-33	0	8
Other in foreign currency					
Residents					
Nonresidents					
<b>SDR allocations</b>	<b>37</b>		<b>8</b>		<b>45</b>
<b>Equity</b>	<b>351</b>	<b>1,840</b>	<b>2,853</b>	<b>-4</b>	<b>5,040</b>
Funds contributed by owners	122				122
In domestic currency	122				122
In foreign currency					
Retained earnings	95	1,840	2,320	-13	4,242
Current year result				9	9
General and special reserves	46				46
Valuation adjustment	88		533		621
<b>TOTAL LIABILITIES</b>	<b>24,261</b>	<b>4,355</b>	<b>3,043</b>	<b>-14</b>	<b>31,645</b>
Vertical check	0	0	0	0	0

<b>Memorandum Items</b>					
<b>Assets</b>					
<b>1. Central bank float</b>	133	45			178
<b>2. Accrued interest on deposits</b>	9	1			10
<b>3. Accrued interest on loans</b>	170	42			212
<b>4. Arrears on loans (principal and interest)</b>	1				1
<b>5. Expected losses on loans</b>	10				10
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations	10				10
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>6. Accrued interest on debt securities</b>	25	2			27
<b>7. Claims on other depository corporations in liquidation</b>					
Transferable deposits					
Domestic currency					
Foreign currency					
Other deposits					
Domestic currency					
Foreign currency					
Debt securities					
Domestic currency					
Foreign currency					
Loans					
Domestic currency					
Foreign currency					
Equity and investment fund shares					
Domestic currency					
Foreign currency					
Financial derivatives					
Domestic currency					
Foreign currency					
Other accounts receivable					
Domestic currency					
Foreign currency					

<b>8. Claims on other financial corporations in liquidation</b>					
Transferable deposits					
Domestic currency					
Foreign currency					
Other deposits					
Domestic currency					
Foreign currency					
Debt securities					
Domestic currency					
Foreign currency					
Loans					
Domestic currency					
Foreign currency					
Equity and investment fund shares					
Domestic currency					
Foreign currency					
Financial derivatives					
Domestic currency					
Foreign currency					
Other accounts receivable					
Domestic currency					
Foreign currency					
<b>9. Debt securities nonresidents</b>					
of which: issued by financial corporations					
<b>10. Loans nonresidents</b>					
of which: issued by financial corporations					
<b>11. Equity and investment fund shares nonresidents</b>					
of which: issued by financial corporations					
<b>12. Insurance, pension, and standardized guarantee schemes nonresidents</b>					
of which: with financial corporations					
<b>13. Financial derivatives nonresidents</b>					
of which: with financial corporations					
<b>14. Loans other depository corporations</b>					
of which: loans to money market funds					
<b>15. Debt securities with maturity of 1 year or less</b>					
In domestic currency					
Other depository corporations					

Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>16. Loans with maturity of 1 year or less</b>					
In domestic currency					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>Liabilities</b>					
<b>1. Accrued interest on deposits</b>	<b>4</b>	<b>2</b>			<b>6</b>
<b>2. Accrued interest on loans</b>	<b>3</b>	<b>1</b>			<b>4</b>
<b>3. Arrears on loans (principal and interest)</b>					
of which: loans from IMF					

<b>4. Accrued interest on debt securities</b>	<b>2</b>	<b>1</b>			<b>3</b>
<b>5. Equity: Market value by holding sector</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>
Other depository corporations					
Other financial corporations					
Central government	100				100
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>6. Liabilities to other depository corporations in liquidation</b>					
Transferable deposits					
Domestic currency					
Foreign currency					
Other deposits					
Domestic currency					
Foreign currency					
Debt securities					
Domestic currency					
Foreign currency					
Loans					
Domestic currency					
Foreign currency					
Financial derivatives and employee stock options					
Domestic currency					
Foreign currency					
Other accounts payable					
Domestic currency					
Foreign currency					
<b>7. Liabilities to other financial corporations in liquidation</b>					
Transferable deposits					
Domestic currency					
Foreign currency					
Other deposits					
Domestic currency					
Foreign currency					
Debt securities					
Domestic currency					
Foreign currency					
Loans					

Domestic currency					
Foreign currency					
Financial derivatives and employee stock options					
Domestic currency					
Foreign currency					
Other accounts payable					
Domestic currency					
Foreign currency					
<b>8. Debt securities nonresidents</b>					
of which: held by financial corporations					
<b>9. Loans nonresidents</b>					
of which: held by financial corporations					
<b>10. Financial derivatives nonresidents</b>					
of which: with financial corporations					
<b>11. Transferable deposits other depository corporations</b>					
of which: transferable deposits money market funds					
<b>12. Other deposits other depository corporations</b>					
of which: other deposits money market funds					
<b>13. Loans other depository corporations</b>					
of which: loans money market funds					
<b>14. Debt securities with maturity of 1 year or less</b>					
In domestic currency					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					

Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>15. Loans with maturity of 1 year or less</b>					
In domestic currency					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>16. Debt securities nominal value</b>					

**Table A2.2. Illustrative Sectoral Balance Sheet/Standardize Report Form for Other Depository Corporations (2SR)**

	Opening Stock	Transactions	Valuation Changes	Other Changes in Volume	Closing Stock
<b>Assets</b>					
<b>Currency and deposits</b>	<b>26,070</b>	<b>4,161</b>	<b>2,212</b>	<b>24</b>	<b>32,467</b>
Currency	1,591	283	141	5	2,020
Domestic	357	69	0	2	428
Issued by central bank	357	69		2	
Issued by central government					
Foreign	1,234	214	141	3	1,592
Transferable deposits	23,119	3,264	1,874	13	28,270
In domestic currency	10,589	1,420	0	11	12,020
Central bank	10,375	1,454		1	11,830
Required reserves and clearing balances	10,375	1,454		1	11,830
Other					
Other depository corporations	214	-34		10	190
Other financial corporations					
Nonresidents					
In foreign currency	12,530	1,844	1,874	2	16,250
Central bank	500	138	-246	1	393
Required reserves and clearing balances	500	138	-246	1	393
Other					
Other depository corporations	29	3	-1	1	32
Other financial corporations					
Nonresidents	12,001	1,703	2,121		15,825
Other deposits	1,360	614	197	6	2,177
In domestic currency	41	105	0	3	149
Central bank	26	100		2	128
Required reserves	26	100		2	128
Other					
Other depository corporations	15	5		1	21
Other financial corporations					
Nonresidents					
In foreign currency	1,319	509	197	3	2,028
Central bank	66	1	10		77
Required reserves	66	1	10		77
Other					
Other depository corporations	8	-2		3	9
Other financial corporations					
Nonresidents	1,245	510	187		1,942
<b>Debt securities</b>					
In domestic currency	9,432	2,632	137	28	12,229
Central bank	50	11			61
Required reserves					

Other	50	11			61
Other depository corporations	85	4		2	91
Other financial corporations	32	6	3	1	42
Central government	8,796	2,605	99	6	11,506
State and local government	112	-9		2	105
Public nonfinancial corporations	4		-4	3	3
Other nonfinancial corporations	13	8	-12	14	23
Households and nonprofit institutions serving households					
Nonresidents	340	7	51		398
In foreign currency					
Central bank					
Required reserves					
Other					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>Loans</b>	<b>98,136</b>	<b>300</b>	<b>589</b>	<b>-523</b>	<b>98,502</b>
In domestic currency	98,136	300	589	-523	98,502
Central bank					
Repurchase agreements					
Other					
Other depository corporations					
Repurchase agreements					
Other					
Other financial corporations	11	-5			6
Repurchase agreements					
Other					
Central government					
State and local government	12	5			17
Public nonfinancial corporations	5,696	200	66	-54	5,908
Other nonfinancial corporations	71,789	-486	278	-296	71,285
Households and nonprofit institutions serving households	20,216	555	175	-175	20,771
Nonresidents	412	31	70	2	515
Repurchase agreements					
Other	412	31	70	2	515
In foreign currency					
Central bank					
Repurchase agreements					
Other					

Other depository corporations					
Repurchase agreements					
Other					
Other financial corporations					
Repurchase agreements					
Other					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Repurchase agreements					
Other					
<b>Equity and investment fund shares</b>	<b>226</b>	<b>107</b>	<b>9</b>	<b>4</b>	<b>346</b>
Equity	226	107	9	4	346
In domestic currency	226	107	9	4	346
Central bank					
Other depository corporations					
Other financial corporations	65		-9		56
Central government					
State and local government					
Public nonfinancial corporations	13		1		14
Other nonfinancial corporations	24		1	1	26
Households and nonprofit institutions serving households					
Nonresidents	124	107	16	3	250
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Investment fund shares	0	0	0	0	0
In domestic currency					
Money-market funds					
Non money-market funds					
Investment fund shares nonresidents					
In foreign currency					
Money-market funds					
Non money-market funds					

Investment fund shares nonresidents					
<b>Insurance, pension, and standardized guarantee schemes</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20</b>
Nonlife insurance technical reserves	20	0	0	0	20
In domestic currency	20	0			20
Other depository corporations					
Other financial corporations	14	2			16
Nonresidents	6	-2			4
In foreign currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
Claims of pension funds on pension managers	0	0	0	0	0
In domestic currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
In foreign currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
Provisions for calls under standardized guarantees	0	0	0	0	0
In domestic currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
In foreign currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
<b>Financial derivatives</b>	<b>387</b>	<b>31</b>	<b>42</b>	<b>4</b>	<b>464</b>
In domestic currency	387	31	42	4	464
Central bank	232	27	28		287
Other depository corporations	45	-3	2	2	46
Other financial corporations	32	4	6		42
Central government					
State and local government					
Public nonfinancial corporations	23	5	6		34
Other nonfinancial corporations	20	10	5		35
Households and nonprofit institutions serving households					
Nonresidents	35	-12	-5	2	20
In foreign currency					
Central bank					
Other depository corporations					

Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>Other accounts receivable</b>	<b>314</b>	<b>12</b>	<b>3</b>	<b>5</b>	<b>334</b>
Trade credit and advances	129	16	0	3	148
In domestic currency	129	16	0	3	148
Central bank	32	2			34
Other depository corporations	23	-3			20
Other financial corporations	6	-2		1	5
Central government	9	1			10
State and local government	4	6			10
Public nonfinancial corporations	2	3			5
Other nonfinancial corporations	33	10		2	45
Households and nonprofit institutions serving households	5	4			9
Nonresidents	15	-5			10
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Other	<b>185</b>	<b>-4</b>	<b>3</b>	<b>2</b>	<b>186</b>
In domestic currency	185	-4	3	2	186
Residents	117	-18	3	0	102
Nonresidents	68	14	0	2	84
In foreign currency					
Residents					
Nonresidents					
<b>Nonfinancial assets</b>	<b>15,366</b>	<b>1,257</b>	<b>213</b>	<b>-3</b>	<b>16,833</b>
Fixed assets	13,405	1,246	213	-3	14,861
<i>less: Accumulated depreciation</i>	-189	11			-178
Repossessed/foreclosed assets	2,000				2,000
Other nonfinancial assets	150				150
<b>TOTAL ASSETS</b>	<b>149,951</b>	<b>8,500</b>	<b>3,205</b>	<b>-461</b>	<b>161,195</b>

<b>Liabilities</b>					
<b>Deposits included in broad money</b>	<b>91,417</b>	<b>2,775</b>	<b>2,520</b>	<b>7</b>	<b>96,719</b>
Transferable deposits	39,398	4,120	31	7	43,556
In domestic currency	39,196	4,118	0	7	43,321
Other financial corporations	8,675	867			9,542
State and local government	436	44			480
Public nonfinancial corporations	6,510	826			7,336
Other nonfinancial corporations	12,924	1,312		7	14,243
Households and nonprofit institutions serving households	10,651	1,069			11,720
In foreign currency	202	2	31	0	235
Other financial corporations	34	3	5		42
State and local government	12	1	2		15
Public nonfinancial corporations	24	-3	4		25
Other nonfinancial corporations	78	8	12		98
Households and nonprofit institutions serving households	54	-7	8		55
Other deposits	52,019	-1,345	2,489	0	53,163
In domestic currency	35,429	-1,708	0	0	33,721
Other financial corporations	37	4			41
State and local government	46	-2			44
Public nonfinancial corporations	103	12			115
Other nonfinancial corporations	12,367	-1,744			10,623
Households and nonprofit institutions serving households	22,876	22			22,898
In foreign currency	16,590	363	2,489	0	19,442
Other financial corporations	23	5	3		31
State and local government	8		1		9
Public nonfinancial corporations	17	-3	3		17
Other nonfinancial corporations	2,645	14	397		3,056
Households and nonprofit institutions serving households	13,897	347	2,085		16,329
<b>Deposits excluded from broad money</b>	<b>3,595</b>	<b>206</b>	<b>159</b>	<b>0</b>	<b>3,960</b>
Transferable deposits	2,524	155	46	0	2,725
In domestic currency	2,210	128	0	0	2,338
Central bank					
Other depository corporations	216	14			230
Other financial corporations	277	-12			265
Central government	35	3			38
State and local government	14	-2			12
Public nonfinancial corporations	52	5			57
Other nonfinancial corporations	278	-7			271
Households and nonprofit institutions serving households	168	9			177
Nonresidents	1,170	118			1,288
In foreign currency	314	27	46	0	387

Central bank					
Other depository corporations	35	8	5		48
Other financial corporations	27	-6	4		25
Central government	3				3
State and local government	16	8	2		26
Public nonfinancial corporations	34	-12	5		27
Other nonfinancial corporations	84	14	13		111
Households and nonprofit institutions serving households	88	-7	13		94
Nonresidents	27	22	4		53
Other deposits	1,071	51	113	0	1,235
In domestic currency	310	15	0	0	325
Central bank					
Other depository corporations	15	-4			11
Other financial corporations	5	3			8
Central government	9	-5			4
State and local government	3	4			7
Public nonfinancial corporations	4	7			11
Other nonfinancial corporations	7	-6			1
Households and nonprofit institutions serving households	9	9			18
Nonresidents	258	7			265
In foreign currency	761	36	113	0	910
Central bank					
Other depository corporations	8	11	1		20
Other financial corporations	3	5			8
Central government	9	-5	1		5
State and local government	5	3	1		9
Public nonfinancial corporations	2				2
Other nonfinancial corporations	4	2	1		7
Households and nonprofit institutions serving households	7	-4	1		4
Nonresidents	723	24	108		855
<b>Debt securities included in broad money</b>	<b>27,097</b>	<b>37</b>	<b>4,166</b>	<b>17</b>	<b>31,317</b>
In domestic currency	26,426	27	4,040	17	30,510
Other financial corporations	77	6	17		100
State and local government	9	-2	1		8
Public nonfinancial corporations	458	7	80		545
Other nonfinancial corporations	13,425	29	2,043	1	15,498
Households and nonprofit institutions serving households	12,457	-13	1,899	16	14,359
In foreign currency	671	10	126	0	807
Other financial corporations	24	2	7		33
State and local government	12	-5	2		9
Public nonfinancial corporations	15	7	4		26
Other nonfinancial corporations	275	22	51		348
Households and nonprofit institutions serving households	345	-16	62		391

<b>Debt securities excluded from broad money</b>	<b>1,705</b>	<b>111</b>	<b>340</b>	<b>9</b>	<b>2,165</b>
In domestic currency	1,218	75	254	8	1,555
Central bank					
Other depository corporations	35	2	5		42
Other financial corporations	74	2	14	2	92
Central government					
State and local government	12	3	2		17
Public nonfinancial corporations	45	-3	11	1	54
Other nonfinancial corporations	87	-2	21	2	108
Households and nonprofit institutions serving households	96	95	24		215
Nonresidents	869	-22	177	3	1,027
In foreign currency	487	36	86	1	610
Central bank					
Other depository corporations	55	10	13		78
Other financial corporations	32	9	5		46
Central government					
State and local government	24	-6	9		27
Public nonfinancial corporations	43	12	6		61
Other nonfinancial corporations	55	4	12	1	72
Households and nonprofit institutions serving households	62	-7	9		64
Nonresidents	216	14	32		262
 <b>Loans</b>	 <b>2,154</b>	 <b>-128</b>	 <b>-2</b>	 <b>-4</b>	 <b>2,020</b>
In domestic currency	2,154	-128	-2	-4	2,020
Central bank	1,506	22			1,528
Repurchase agreements					
Other	1,506	22			1,528
Other depository corporations					
Repurchase agreements					
Other					
Other financial corporations					
Repurchase agreements					
Other					
Central government	45			1	46
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations	7			-7	0
Households and nonprofit institutions serving households					
Nonresidents	596	-150	-2	2	446
Repurchase agreements					
Other	596	-150	-2	2	446
In foreign currency					
Central bank					
Repurchase agreements					

Other					
Other depository corporations					
Repurchase agreements					
Other					
Other financial corporations					
Repurchase agreements					
Other					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Repurchase agreements					
Other					
<b>Insurance, pension, and standardized guarantee schemes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Life insurance and annuity entitlements of households	0	0	0	0	0
In domestic currency					
Residents					
Nonresidents					
In foreign currency					
Residents					
Nonresidents					
Pension entitlements of households	0	0	0	0	0
In domestic currency					
Residents					
Nonresidents					
In foreign currency					
Residents					
Nonresidents					
Nonlife insurance technical reserves	0	0	0	0	0
In domestic currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Central bank					

Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Liabilities of pension funds to pension managers	0	0	0	0	0
In domestic currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
In foreign currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
Provisions for calls under standardized guarantees	0	0	0	0	0
In domestic currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>Financial derivatives and employee stock options</b>	<b>340</b>	<b>-1</b>	<b>94</b>	<b>7</b>	<b>440</b>
Financial derivatives	340	-1	94	7	440
In domestic currency	340	-1	94	7	440
Central bank	75	5	13	2	95
Other depository corporations	45	-8	34	2	73

Other financial corporations	12	2	-2		12
Central government					
State and local government					
Public nonfinancial corporations	14	7		2	23
Other nonfinancial corporations	23	-5	-1		17
Households and nonprofit institutions serving households	59	12	19		90
Nonresidents	112	-14	31	1	130
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Employee stock options					
In domestic currency					
Residents					
Nonresidents					
In foreign currency					
Residents					
Nonresidents					
<b>Other accounts payable</b>	<b>3,543</b>	<b>250</b>	<b>-12</b>	<b>-538</b>	<b>3,243</b>
Trade credit and advances	106	22	0	3	131
In domestic currency	106	22	0	3	131
Central bank	14	4			18
Other depository corporations	23	6			29
Other financial corporations	4	8			12
Central government	7	5			12
State and local government	5	3			8
Public nonfinancial corporations	6	-3		1	4
Other nonfinancial corporations	15	-9		2	8
Households and nonprofit institutions serving households					
Nonresidents	32	8			40
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					

Households and nonprofit institutions serving households					
Nonresidents					
Other	3,437	228	-12	-541	3,112
Provisions for losses	1,401	15		-541	875
Provisions for loan losses	1,401	15		-541	875
Provisions for other losses					
Consolidation adjustment for headquarters and branches	7	-2			5
Other in domestic currency	2,029	215	-12	0	
Residents	276	-39	0	0	237
Nonresidents	1,753	254	-12	0	1,995
Other in foreign currency					
Residents					
Nonresidents					
<b>Equity and investment fund shares</b>	<b>20,100</b>	<b>5,250</b>	<b>-4,060</b>	<b>41</b>	<b>21,331</b>
Equity	20,100	5,250	-4,060	41	21,331
Funds contributed by owners	7,896			24	7,920
In domestic currency	7,896			24	7,920
In foreign currency					
Retained earnings	6,342	5,250	-3,530	-5	8,057
Current year result					
General and special reserves	4,732			22	4,754
Valuation adjustment	1,130		-530		600
Money-market fund shares	0	0	0	0	0
Money-market fund shares included in broad money	0	0	0	0	0
Transferable money-market fund shares	0	0	0	0	0
In domestic currency	0	0	0	0	0
Other financial corporations					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
In foreign currency	0	0	0	0	0
Other financial corporations					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Other money-market fund shares	0	0	0	0	0
In domestic currency	0	0	0	0	0
Other financial corporations					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					

Households and nonprofit institutions serving households					
In foreign currency	0	0	0	0	0
Other financial corporations					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Money-market fund shares excluded from broad money	0	0	0	0	0
In domestic currency	0	0	0	0	0
Central bank					
Other depository corporations					
Central government					
Nonresidents					
In foreign currency	0	0	0	0	0
Central bank					
Other depository corporations					
Central government					
Nonresidents					
<b>TOTAL LIABILITIES</b>	<b>149,951</b>	<b>8,500</b>	<b>3,205</b>	<b>-461</b>	<b>161,195</b>
Vertical check	0	0	0	0	0
<b>Memorandum Items</b>					
<b>Assets</b>					
<b>1. Accrued interest on deposits</b>	<b>501</b>	<b>19</b>			<b>520</b>
<b>2. Accrued interest on loans</b>	<b>1,960</b>	<b>30</b>			<b>1,990</b>
<b>3. Arrears on loans (principal and interest)</b>	<b>19</b>				<b>19</b>
<b>4. Expected losses on loans</b>	<b>143</b>				<b>143</b>
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations	10				10
Other nonfinancial corporations	70				70
Households and nonprofit institutions serving households	60				60
Nonresidents	3				3
<b>5. Accrued interest on debt securities</b>	<b>29</b>	<b>2</b>			<b>31</b>
<b>6. Claims on other depository corporations in</b>					

<b>liquidation</b>					
Transferable deposits					
Domestic currency					
Foreign currency					
Other deposits					
Domestic currency					
Foreign currency					
Debt securities					
Domestic currency					
Foreign currency					
Loans					
Domestic currency					
Foreign currency					
Equity and investment fund shares					
Domestic currency					
Foreign currency					
Financial derivatives					
Domestic currency					
Foreign currency					
Other accounts receivable					
Domestic currency					
Foreign currency					
<b>7. Claims on other financial corporations in liquidation</b>					
Transferable deposits					
Domestic currency					
Foreign currency					
Other deposits					
Domestic currency					
Foreign currency					
Debt securities					
Domestic currency					
Foreign currency					
Loans					
Domestic currency					
Foreign currency					
Equity and investment fund shares					
Domestic currency					
Foreign currency					
Financial derivatives					
Domestic currency					
Foreign currency					
Other accounts receivable					
Domestic currency					
Foreign currency					
<b>8. Debt securities nonresidents</b>					

of which: issued by financial corporations					
<b>9. Loans nonresidents</b>					
of which: issued by financial corporations					
<b>10. Equity and investment fund shares nonresidents</b>					
of which: issued by financial corporations					
<b>11. Insurance, pension, and standardized guarantee schemes nonresidents</b>					
of which: with financial corporations					
<b>12. Financial derivatives nonresidents</b>					
of which: with financial corporations					
<b>13. Interbank position nonresident total</b>					
of which: affiliates					
<b>14. Transferable deposits other depository corporations</b>					
of which: transferable deposits by money market funds					
<b>15. Other deposits other depository corporations</b>					
of which: other deposits by money market funds					
<b>16. Loans other depository corporations</b>					
of which: loans by money market funds					
<b>17. Debt securities with maturity of 1 year or less</b>					
In domestic currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					

State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>18. Loans with maturity of 1 year or less</b>					
In domestic currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>Liabilities</b>					
<b>1. Accrued interest on deposits</b>	<b>326</b>	<b>21</b>			<b>347</b>
<b>2. Accrued interest on loans</b>	<b>12</b>				<b>12</b>
<b>3. Arrears on loans (principal and interest)</b>	<b>2</b>				<b>2</b>
<b>4. Accrued interest on debt securities</b>	<b>111</b>	<b>3</b>			<b>114</b>
<b>5. Equity: Market value by holding sector</b>	<b>4,500</b>	<b>0</b>	<b>450</b>	<b>0</b>	<b>4,950</b>
Other depository corporations	150	-50	15		115
Other financial corporations	350		35		385
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving	2,500	50	250		2,800

households				
Nonresidents	1,500		150	1,650
<b>6. Liabilities to other depository corporations in liquidation</b>				
Transferable deposits				
Domestic currency				
Foreign currency				
Other deposits				
Domestic currency				
Foreign currency				
Debt securities				
Domestic currency				
Foreign currency				
Loans				
Domestic currency				
Foreign currency				
Financial derivatives and employee stock options				
Domestic currency				
Foreign currency				
Other accounts payable				
Domestic currency				
Foreign currency				
<b>7. Liabilities to other financial corporations in liquidation</b>				
Transferable deposits				
Domestic currency				
Foreign currency				
Other deposits				
Domestic currency				
Foreign currency				
Debt securities				
Domestic currency				
Foreign currency				
Loans				
Domestic currency				
Foreign currency				
Financial derivatives and employee stock options				
Domestic currency				
Foreign currency				
Other accounts payable				
Domestic currency				
Foreign currency				
<b>8. Debt securities nonresidents</b>				

of which: held by financial corporations					
<b>9. Loans nonresidents</b>					
of which: held by financial corporations					
<b>10. Equity and investment fund shares nonresidents</b>					
of which: held by financial corporations					
<b>11. Insurance, pension, and standardized guarantee schemes nonresidents</b>					
of which: with financial corporations					
<b>12. Financial derivatives nonresidents</b>					
of which: with financial corporations					
<b>13. Interbank position nonresident total</b>					
of which: affiliates					
<b>14. Debt securities with maturity of 1 year or less</b>					
In domestic currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>15. Loans with maturity of 1 year or less</b>					
In domestic currency					
Central bank					
Other depository corporations					
Other financial corporations					

Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>16. Debt securities nominal value</b>					

**Table A2.3. Illustrative Sectoral Balance Sheet/Standardized Report Form for Other Financial Corporations (4SR)**

	Opening Stock	Transactions	Valuation Changes	Other Changes in Volume	Closing Stock
<b>Assets</b>					
<b>Currency and deposits</b>	<b>11,314</b>	<b>1,299</b>	<b>325</b>	<b>-24</b>	<b>12,914</b>
Currency	885	8	117	-5	1,005
Domestic	123	-14	0	-2	107
Issued by central bank	123	-14		-2	107
Issued by central government					
Foreign	762	22	117	-3	898
Transferable deposits	10,150	1,343	183	-13	11,663
In domestic currency	8,947	858	0	-11	9,794
Central bank	19	2	0	-1	20
Required reserves and clearing balances					
Other	19	2		-1	20
Other depository corporations	8,928	856		-10	9,774
Other financial corporations					
Nonresidents					
In foreign currency	1,203	485	183	-2	1,869
Central bank	31	3	6	-1	39
Required reserves and clearing balances					
Other	31	3	6	-1	39
Other depository corporations	61	6	10	-1	76
Other financial corporations					
Nonresidents	1,111	476	167		1,754
Other deposits	279	-52	25	-6	246
In domestic currency	112	-28	0	-3	81
Central bank	70	-22	0	-2	46
Required reserves and clearing balances					
Other	70	-22		-2	46
Other depository corporations	42	-6		-1	35
Other financial corporations					
Nonresidents					
In foreign currency	167	-24	25	-3	165
Central bank					
Required reserves and clearing balances					
Other					0
Other depository corporations	26	13	4	-3	40
Other financial corporations					
Nonresidents	141	-37	21		125
<b>Debt securities</b>					
In domestic currency	114,533	6,952	1,838	-23	123,300
Central bank					
Required reserves					

Other					
Other depository corporations	207	15	4	-2	224
Other financial corporations	71	16	2	-1	88
Central government	22,676	458	12	-6	23,140
State and local government	3,269	132	4	-2	3,403
Public nonfinancial corporations	3,024	-145	6	-3	2,882
Other nonfinancial corporations	72,897	4,763	10	-6	77,664
Households and nonprofit institutions serving households					
Nonresidents	12,389	1,713	1,800	-3	15,899
In foreign currency					
Central bank					
Required reserves					
Other					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>Loans</b>	<b>13,760</b>	<b>54</b>	<b>92</b>	<b>-76</b>	<b>13,830</b>
In domestic currency	13,760	54	92	-76	13,830
Central bank					
Repurchase agreements					
Other					
Other depository corporations					
Repurchase agreements					
Other					
Other financial corporations	22	4			26
Central government					
State and local government					
Public nonfinancial corporations	5,402	-167	15	-30	5,220
Other nonfinancial corporations	4,567	146	10	-25	4,698
Households and nonprofit institutions serving households	3,257	88	8	-19	3,334
Nonresidents	512	-17	59	-2	552
Repurchase agreements					
Other	512	-17	59	-2	552
In foreign currency					
Central bank					
Repurchase agreements					
Other					
Other depository corporations					
Repurchase agreements					

Other					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Repurchase agreements					
Other					
<b>Equity and investment fund shares</b>	<b>118</b>	<b>61</b>	<b>-1</b>	<b>-2</b>	<b>176</b>
Equity	118	61	-1	-2	176
In domestic currency	118	61	-1	-2	176
Central bank					
Other depository corporations	12	11			23
Other financial corporations	8				8
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations	56	7	-10	1	54
Households and nonprofit institutions serving households					
Nonresidents	42	43	9	-3	91
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Investment fund shares					
In domestic currency					
Money-market funds					
Non money-market funds					
Investment fund shares nonresidents					
In foreign currency					
Money-market funds					
Non money-market funds					
Investment fund shares nonresidents					
<b>Insurance, pension, and standardized guarantee schemes</b>	<b>25</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>28</b>

Nonlife insurance technical reserves	25	3	0	0	28
In domestic currency	25	3			28
Other depository corporations					
Other financial corporations	18	2			20
Nonresidents	7	1			8
In foreign currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
Claims of pension funds on pension managers	0	0	0	0	0
In domestic currency	0	0			0
Other depository corporations					
Other financial corporations					
Nonresidents					
In foreign currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
Provisions for calls under standardized guarantees	0	0	0	0	0
In domestic currency	0	0			0
Other depository corporations					
Other financial corporations					
Nonresidents					
In foreign currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
<b>Financial derivatives</b>	<b>135</b>	<b>130</b>	<b>6</b>	<b>-4</b>	<b>267</b>
In domestic currency	135	130	6	-4	267
Central bank	22	9			31
Other depository corporations	12	25	-1	-2	34
Other financial corporations	33	-6			27
Central government					
State and local government	2	4			6
Public nonfinancial corporations	12	3			15
Other nonfinancial corporations	22	-10			12
Households and nonprofit institutions serving households					
Nonresidents	32	105	7	-2	142
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					

Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>Other accounts receivable</b>	<b>1,006</b>	<b>47</b>	<b>-21</b>	<b>-5</b>	<b>1,027</b>
Trade credit and advances	121	7	-1	-3	124
In domestic currency	121	7	-1	-3	124
Central bank	24	3			27
Other depository corporations	4	1			5
Other financial corporations	14	5	1	-1	19
Central government					
State and local government	17	11	-4		24
Public nonfinancial corporations	13	7			20
Other nonfinancial corporations	22	-8	2	-2	14
Households and nonprofit institutions serving households					
Nonresidents	27	-12			15
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Other	885	40	-20	-2	903
In domestic currency	885	40	-20	-2	903
Residents	155	24	-4	0	175
Nonresidents	730	16	-16	-2	728
In foreign currency					
Residents					
Nonresidents					
<b>Nonfinancial assets</b>	<b>11,097</b>	<b>8</b>	<b>-38</b>	<b>-2</b>	<b>11,065</b>
Fixed assets	10,600	8	-38	-2	10,568
<i>less: Accumulated depreciation</i>	-140				-140
Repossessed/foreclosed assets	500				500
Other nonfinancial assets	137				137
<b>TOTAL ASSETS</b>	<b>151,988</b>	<b>8,554</b>	<b>2,201</b>	<b>-136</b>	<b>162,607</b>
<b>Liabilities</b>					
<b>Deposits excluded from broad money</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Transferable deposits	0	0	0	0	0
In domestic currency	0	0	0	0	0
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency	0	0	0	0	0
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Other deposits	0	0	0	0	0
In domestic currency	0	0	0	0	0
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency	0	0	0	0	0
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>Debt securities excluded from broad money</b>	<b>418</b>	<b>72</b>	<b>-49</b>	<b>-26</b>	<b>415</b>

In domestic currency	372	44	-35	-25	356
Central bank					
Other depository corporations	3	6			9
Other financial corporations	59	26	-13	-2	70
Central government					
State and local government	21	-6			15
Public nonfinancial corporations	45	-12	-4	-1	28
Other nonfinancial corporations	112	9	-1	-3	117
Households and nonprofit institutions serving households	77	14		-16	75
Nonresidents	55	7	-17	-3	42
In foreign currency	46	28	-14	-1	59
Central bank					
Other depository corporations					
Other financial corporations	12	10	-4		18
Central government					
State and local government	6	2	-2		6
Public nonfinancial corporations	7	3	-3		7
Other nonfinancial corporations	9	8	-1	-1	15
Households and nonprofit institutions serving households	8	4	-2		10
Nonresidents	4	1	-2		3
<b>Loans</b>	<b>74</b>	<b>7</b>	<b>7</b>	<b>-3</b>	<b>85</b>
In domestic currency	74	7	7	-3	85
Central bank	25	-7	4		22
Repurchase agreements					
Other	25	-7	4		22
Other depository corporations	11	-3			8
Repurchase agreements					
Other	11	-3			8
Other financial corporations	22	10			32
Central government			1	-1	0
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations	5	4	-2		7
Households and nonprofit institutions serving households					
Nonresidents	11	3	4	-2	16
Repurchase agreements					
Other	11	3	4	-2	16
In foreign currency					
Central bank					
Repurchase agreements					
Other					
Other depository corporations					
Repurchase agreements					
Other					

Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
Repurchase agreements					
Other					
<b>Insurance, pension, and standardized guarantee schemes</b>	<b>139,369</b>	<b>7,124</b>	<b>1,664</b>	<b>0</b>	<b>148,157</b>
Life insurance and annuity entitlements of households	31,122	2,377	0	0	33,499
In domestic currency	31,122	2,377	0	0	33,499
Residents	22,357	2,221			24,578
Nonresidents	8,765	156			8,921
In foreign currency					
Residents					
Nonresidents					
Pension entitlements of households	100,211	4,387	1,664	0	106,262
In domestic currency	100,211	4,387	1,664	0	106,262
Residents	99,999	4,365	1,623		105,987
Nonresidents	212	22	41		275
In foreign currency					
Residents					
Nonresidents					
Nonlife insurance technical reserves	8,036	360	0	0	8,396
In domestic currency	8,036	360	0	0	0
Central bank	16	5			21
Other depository corporations	14	9			23
Other financial corporations	18	7			25
Central government	16	3			19
State and local government	11	6			17
Public nonfinancial corporations	45	12			57
Other nonfinancial corporations	1,785	124			1,909
Households and nonprofit institutions serving households	4,875	89			4,964
Nonresidents	1,256	105			1,361
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					

Households and nonprofit institutions serving households					
Nonresidents					
Liabilities of pension funds to pension managers	0	0	0	0	0
In domestic currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
In foreign currency					
Other depository corporations					
Other financial corporations					
Nonresidents					
Provisions for calls under standardized guarantees	0	0	0	0	0
In domestic currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>Financial derivatives and employee stock options</b>	<b>134</b>	<b>32</b>	<b>26</b>	<b>-7</b>	<b>185</b>
Financial derivatives	134	32	26	-7	185
In domestic currency	134	32	26	-7	185
Central bank	46	9	7	-2	60
Other depository corporations	32	12	5		49
Other financial corporations	33	-7	7	-2	31
Central government					
State and local government					
Public nonfinancial corporations	4	5	3	-2	10
Other nonfinancial corporations	7		1		8
Households and nonprofit institutions					

serving households					
Nonresidents	12	13	3	-1	27
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions					
serving households					
Nonresidents					
Employee stock options					
In domestic currency					
Residents					
Nonresidents					
In foreign currency					
Residents					
Nonresidents					
<b>Other accounts payable</b>	<b>657</b>	<b>169</b>	<b>18</b>	<b>-51</b>	<b>793</b>
Trade credit and advances	121	12	0	-3	130
In domestic currency	121	12	0	-3	130
Central bank	23	2			25
Other depository corporations	6	4			10
Other financial corporations	14	-6			8
Central government	11	8			19
State and local government	7	-3			4
Public nonfinancial corporations	8	5		-1	12
Other nonfinancial corporations	37	-7		-2	28
Households and nonprofit institutions					
serving households					0
Nonresidents	15	9			24
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions					
serving households					
Nonresidents					
Other	536	157	18	-48	663
Provisions for losses	78	87		-48	117
Provisions for loan losses	78	87		-48	117

Provisions for other losses					
Consolidation adjustment for headquarters and branches	1	2			3
Other in domestic currency	457	68	18	0	
Residents	94	34	8		136
Nonresidents	363	34	10		407
Other in foreign currency					
Residents					
Nonresidents					
<b>Equity and investment fund shares</b>	<b>11,336</b>	<b>1,150</b>	<b>535</b>	<b>-49</b>	<b>12,972</b>
Equity	11,336	1,150	535	-49	12,972
Funds contributed by owners	5,676			-24	5,652
In domestic currency	5,676			-24	5,652
In foreign currency					
Retained earnings	4,572	1,150	450	-27	6,145
Current year result				2	2
General and special reserves	432				432
Valuation adjustment	656		85		741
Non money-market fund shares					
In domestic currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>TOTAL LIABILITIES</b>	<b>151,988</b>	<b>8,554</b>	<b>2,201</b>	<b>-136</b>	<b>162,607</b>
Vertical check	0	0	0	0	0

<b>Memorandum Items</b>					
<b>Assets</b>					
<b>1. Accrued interest on deposits</b>	<b>80</b>	<b>6</b>			<b>86</b>
<b>2. Accrued interest on loans</b>	<b>275</b>	<b>5</b>			<b>280</b>
<b>3. Arrears on loans (principal and interest)</b>	<b>16</b>				<b>16</b>
<b>4. Expected losses on loans</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations	4				4
Other nonfinancial corporations	5				5
Households and nonprofit institutions serving households	2				2
Nonresidents	1				1
<b>5. Accrued interest on debt securities</b>	<b>153</b>	<b>11</b>			<b>164</b>
<b>6. Claims on other depository corporations in liquidation</b>					
Transferable deposits					
Domestic currency					
Foreign currency					
Other deposits					
Domestic currency					
Foreign currency					
Debt securities					
Domestic currency					
Foreign currency					
Loans					
Domestic currency					
Foreign currency					
Equity and investment fund shares					
Domestic currency					
Foreign currency					
Financial derivatives					
Domestic currency					
Foreign currency					
Other accounts receivable					
Domestic currency					
Foreign currency					
<b>7. Claims on other financial corporations in liquidation</b>					
Transferable deposits					

Domestic currency					
Foreign currency					
Other deposits					
Domestic currency					
Foreign currency					
Debt securities					
Domestic currency					
Foreign currency					
Loans					
Domestic currency					
Foreign currency					
Equity and investment fund shares					
Domestic currency					
Foreign currency					
Financial derivatives					
Domestic currency					
Foreign currency					
Other accounts receivable					
Domestic currency					
Foreign currency					
<b>8. Debt securities nonresidents</b>					
of which: issued by financial corporations					
<b>9. Loans nonresidents</b>					
of which: issued by financial corporations					
<b>10. Equity and investment fund shares nonresidents</b>					
of which: issued by financial corporations					
<b>11 Insurance, pension, and standardized guarantee schemes nonresidents</b>					
of which: with financial corporations					
<b>12. Financial derivatives nonresidents</b>					
of which: with financial corporations					
<b>13. Interbank position nonresidents</b>					
of which: affiliates					
<b>14. Debt securities with maturity of 1 year or less</b>					
In domestic currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					

State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>15. Loans with maturity of 1 year or less</b>					
In domestic currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>Liabilities</b>					
<b>1. Accrued interest on deposits</b>	<b>1</b>				<b>1</b>
<b>2. Accrued interest on loans</b>	<b>3</b>	<b>1</b>			<b>4</b>
<b>3. Arrears on loans (principal and interest)</b>	<b>1</b>				<b>1</b>

<b>4. Accrued interest on debt securities</b>	1	1			2
<b>5. Equity: Market value by holding sector</b>	2,900	0	290	0	3,190
Other depository corporations	400		40		440
Other financial corporations	200	100	20		320
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations	800	100	80		980
Households and nonprofit institutions serving households	1,000	-200	100		900
Nonresidents	500		50		550
<b>6. Liabilities to other depository corporations in liquidation</b>					
Transferable deposits					
Domestic currency					
Foreign currency					
Other deposits					
Domestic currency					
Foreign currency					
Debt securities					
Domestic currency					
Foreign currency					
Loans					
Domestic currency					
Foreign currency					
Financial derivatives and employee stock options					
Domestic currency					
Foreign currency					
Other accounts payable					
Domestic currency					
Foreign currency					
<b>7. Liabilities to other financial corporations in liquidation</b>					
Transferable deposits					
Domestic currency					
Foreign currency					
Other deposits					
Domestic currency					
Foreign currency					
Debt securities					
Domestic currency					
Foreign currency					
Loans					

Domestic currency					
Foreign currency					
Financial derivatives and employee stock options					
Domestic currency					
Foreign currency					
Other accounts payable					
Domestic currency					
Foreign currency					
<b>8. Debt securities nonresidents</b>					
of which: with financial corporations					
<b>9. Loans nonresidents</b>					
of which: with financial corporations					
<b>10. Equity and investment fund shares nonresidents</b>					
of which: with financial corporations					
<b>11. Insurance, pension, and standardized guarantee schemes nonresidents</b>					
of which: with financial corporations					
<b>12. Financial derivatives nonresidents</b>					
of which: with financial corporations					
<b>13. Interbank position nonresidents</b>					
of which: affiliates					
<b>14. Debt securities with maturity of 1 year or less</b>					
In domestic currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					

Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>15. Loans with maturity of 1 year or less</b>					
In domestic currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
In foreign currency					
Central bank					
Other depository corporations					
Other financial corporations					
Central government					
State and local government					
Public nonfinancial corporations					
Other nonfinancial corporations					
Households and nonprofit institutions serving households					
Nonresidents					
<b>16. Debt securities nominal value</b>					