**MNB identification code: F39**

**Completion instructions for the report**

**Statistical balance sheet of non-monetary financial intermediaries**

**I. General instructions**

1. This statistical balance sheet shall be compiled based on the records kept according to the accounting regulations applied by the data supplier. Unless provided otherwise by any regulations, the content and valuation of the data included in the statistical balance sheet shall be governed by the laws applicable to the data provider’s accounting and reporting obligations.
2. This statistical balance sheet covers the resident (domestic) part of the data provider; accordingly the assets and liabilities of any foreign branch(es) shall not be included. The foreign branch office of the data provider shall be reported on the assets side of the balance sheet, stating the assets transferred to such branch as participation.

**II. Detailed instructions for the completion of the tables**

The total rows of the various assets and liabilities shall be reported at net value, reduced by impairments and adjusted for valuation difference.

Loan receivables and loan payables shall include all loan, credit and credit-type receivables and payables. This category shall also include items deriving from deferred payments, financial lease, factoring transactions and reverse transactions. Amounts provided or received for the purpose of security deposit, surety bonds, collateral or guarantee as well as repos, cash pool, intercompany loans, margin accounts (mark-to-market deposits) placed with non-credit institution actors or held by them with the data provider and also liabilities to guarantee funds shall be reported as loans.

The outstanding loans granted by the data provider to its own employees shall be reported in the appropriate sector, i.e. under households.

The ‘Data provider-specific information’ row shall be completed only by data providers specifically called upon by the MNB to this effect in the designation for the performance of data supply. The MNB defines the expected data content of this row in the designation.