



BANK NEGARA MALAYSIA
CENTRAL BANK OF MALAYSIA

Investment Account Reporting Manual (Part A)

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General instructions

- 1.1. This reporting manual aims to assist the IFI¹ in completing the reporting requirements of investment account. For the purpose of statistical submission to Bank Negara Malaysia, the IFI shall ensure the following:
 - (a) Reporting through STATsmart; and
 - (b) Reporting forms through e-Survey.
- 1.2. The reporting forms must be completed based on the amount reported in the statement of financial position and statement of comprehensive income in STATsmart.
- 1.3. The IFI shall submit the reporting forms on a monthly basis. The submission of the soft copy of the reporting forms through e-Survey shall be no later than 15 days after the month-end reporting date. Hardcopy submissions of the reporting forms are not required.
- 1.4. The IFI shall observe the interim definitions provided in the Appendix of this manual until future enhancement to the STATsmart is completed.
- 1.5. Unless otherwise specified, all amounts are to be reported gross and not net.
- 1.6. The IFI should not modify the reporting form in any way either by adding or removing rows, columns or worksheets; or changing the sequence of the worksheets; or changing the format, formulae and colours of the cells.
- 1.7. The cells are shaded to denote the requirement/function of the cell.
 - All cells shaded in yellow must be filled. Where not relevant, a value of '0' shall be keyed-in.
 - Cells shaded in white have been pre-programmed with formulae.
- 1.8. All amounts are to be reported in thousands ('000) of Ringgit Malaysia.

¹ For the avoidance of doubt, only the IFI which is the issuer of the investment account is required to submit the additional reporting forms through e-Survey.

Appendix Interim Data Taxonomy Applicable for Investment Account

A. STATsmart Reports

The IFI shall determine the accounting treatment of the respective investment account by applying the relevant Malaysian Financial Reporting Standard (MFRS). In this regard, the reporting of investment account transactions in STATsmart is as follows:

- (a) In the “Report on Financial Position Statement”;
 - (i) investment account outstanding placed by the IFI/FI (for interbank money market transactions only²), which is recognised as a financial asset of the IFI/FI is reported in “Miscellaneous Other Assets”; and
 - (ii) investment account outstanding accepted by the IFI (including interbank money market transactions), which is recognised as a financial liability of the IFI is reported in “Miscellaneous Other Liabilities”;
- (b) In the “Report of Comprehensive Income Statement”;
 - (i) Profit/fee received by the IFI/FI from the investment account placed by the IFI/FI (for interbank money market transactions only¹), which is recognised as an income to the IFI/FI is reported in “Miscellaneous Other Interest/Finance Income”;
 - (ii) Profit/fee distributed to the investment account holder due to the investment account accepted by the IFI, which is recognised as an expense to the IFI is reported in “Other Interest/Finance Expense”; and
 - (iii) Profit/fee received by the IFI/FI from the investment account accepted by the IFI which is recognised as off balance sheet in “Other Fees and Commission Income”;
- (c) In the “Report on Off Balance Sheet” investment account outstanding accepted by the IFI which is not recognised as a financial liability of the IFI is reported in “Other/ Miscellaneous Commitments & Contingencies”.

B. Manual reports

The summary of the manual reports in the attachment are as follows:

No.	Name of report	Reporting frequency	Purpose
1.	Report on Financial Position Statement	Monthly	Record breakdown of investment account exposures accepted and placed by type and counterparty
2.	Report on Comprehensive Income Statement	Monthly	Record breakdown of profit distribution received and paid by type and counterparty

² This includes the exposure from parent bank under the restricted investment account (RA) carried out for purposes of compliance with *Single Counterparty Exposure Limit for Islamic Banking Institutions*.

No.	Name of report	Reporting frequency	Purpose
3.	Report on Off Balance Sheet	Monthly	Record breakdown of investment account exposures accepted by type and counterparty
4.	Report on Investment account by Ethnic Group	Half-yearly	Record breakdown of investment account exposures accepted by type and ethnic group
5.	Report on Top 10 Investment account holder (IAH) for the Month	Monthly	Record breakdown of investment account exposures accepted by type and individual or group
6.	Report on Investment Assets	Monthly	Record breakdown of underlying assets funded by investment account (both on and off balance sheet) exposures
7.	Report on Investment Assets (Off-Balance Sheet)	Monthly	Record breakdown of underlying assets funded by investment account (which is treated as off-balance sheet) exposures
8.	Report on Investment Account Accepted by Maturity	Monthly	Record breakdown of the investment account accepted by maturity
9.	Report on Investment Account Funded Financing by Concept	Monthly	Record breakdown of financing (which is funded by investment account) by concept
10.	Report on Investment Account Funded Financing by Type	Monthly	Record breakdown of financing (which is funded by investment account) by type
11.	Report on Investment Account Funded Financing by Purpose	Monthly	Record breakdown of financing (which is funded by investment account) by purpose
12.	Report on Investment Account Funded Financing by Sector	Monthly	Record breakdown of financing (which is funded by investment account) by sector
13.	Report on Profit /Fee Income on Investment Account (treated as off - Balance Sheet)	Monthly	Record profit/fee income on investment account (which is treated as off-balance sheet)