

SCHEDULE 1

Form and Content of Accounts of Banking Companies and Groups

SECTION B

THE REQUIRED FORMATS FOR ACCOUNTS

Balance Sheet Format

ASSETS

1. Cash and balances at central [or post office] banks (1)
2. Treasury bills and other eligible bills (20)
 - (a) Treasury bills and similar securities (2)
 - (b) Other eligible bills (3)
3. Loans and advances to banks (4), (20)
 - (a) Repayable on demand
 - (b) Other loans and advances
4. Loans and advances to customers (5), (20)
5. Debt securities [and other fixed income securities] (6), (20)
 - (a) Issued by public bodies
 - (b) Issued by other issuers
6. Equity shares [and other variable-yield securities]
7. Participating interests
8. Shares in group undertakings
9. Intangible fixed assets (7)
10. Tangible fixed assets (8)
11. Called up capital not paid (9)
12. Own Shares (10)
13. Other assets
14. Called up capital not paid (9)
15. Prepayments and accrued income

Total assets

LIABILITIES

1. Deposits by banks (11), (20)
 - (a) Repayable on demand
 - (b) With agreed maturity dates or periods of notice
2. Customer accounts (12), (20)

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- (a) Repayable on demand
 - (b) With agreed maturity dates or periods of notice
 - 3. Debt securities in issue (13), (20)
 - (a) Bonds and medium term notes
 - (b) Others
 - 4. Other liabilities
 - 5. Accruals and deferred income
 - 6. Provisions for liabilities and charges
 - (a) Provisions for pensions and similar obligations
 - (b) Provisions for tax
 - (c) Other provisions
 - 7. Subordinated liabilities (14), (20)
 - 8. Called up share capital (15)
 - 9. Share premium account
 - 10. Reserves
 - (a) Capital redemption reserve
 - (b) Reserve for own shares
 - (c) Reserves provided for by the articles of association
 - (d) Other reserves
 - 11. Revaluation reserve
 - 12. Profit and loss account
- Total liabilities

MEMORANDUM ITEMS

- 1. Contingent liabilities (16)
 - (1) Acceptances and endorsements
 - (2) Guarantees and assets pledged as collateral security (17)
 - (3) Other contingent liabilities
- 2. Commitments (18)
 - (1) Commitments arising out of sale and option to resell transactions (19)
 - (2) Other commitments