

REPORTING FORMATS FOR MICROFINANCE INSTITUTIONS

Form 1: Balance Sheet

Report 1: Balance Sheet

MFI Name:

Report as of (date)

Assets	Amount in million Kip	Chart of Accounts Codes
1 Cash and Deposits with BOL and Banks		
1.1 Cash on Hand		40
1.2 Deposits with BOL and Depositor's Protection Fund		41
1.3 Deposits with other Financial Institutions		42
1.4 Investments in Securities, Notes and Bills (net)		431, 4311, 439 & 4391
1.5 Total Cash, Deposits and Investments		
2 Loans and Accrued Interest on Loans		
2.1 Loans outstanding		
2.1.1 Loans to Clients		44
2.1.2 Other Loans		432, 443 & 434
2.2 Less: Loan loss reserve		45, 4321, 4331 & 4341
2.3 Net Loans Outstanding (2.1-2.2)		
3 Fixed Assets		
3.1 Tangible Fixed Assets, cost		471, 472, 473 474, 475 & 476
3.1.2- Less: accumulated depreciation		4792-4796
3.2 Intangible Fixed Assets, cost		477
3.2.2- Less: accumulated depreciation		4791
3.3 Other Fixed Assets, cost		478
3.3.2- Less: accumulated depreciation		4799
3.4 Net Fixed Assets		
4 Other Assets		
4.1 Accrued Income on Investments		461, 462 & 463
4.2 Other Receivables		48
4.3 Internal Receivables		
4.4 Accrued Interest on Loans		464 & 465
4.5 Miscellaneous Assets		49
4.6 Total Other Assets		
Total Assets (1.5+2.3+3.4+4.6)		
Assets maturing in 30 days or less		

Liabilities and Shareholders' Equity	Amount in million Kip	Chart of Accounts Codes
5 Borrowed Fund		
5.1 Short-Term Borrowings		5111,5121
5.2 Current Portion of Long-Term Borrowings		
5.3 Long-Term Borrowings		5112 & 5122
5.4 Other borrowing		519 & 52
5.5 Accrued Interest Payable on Borrowings		535, 536 & 539
5.6 Total Borrowed Funds		
6 Customers' Deposits		
6.1 Compulsory Client and Non-FMI Client Savings		5011, 5012, 5019, 5021 & 5022
6.2 Voluntary Client and Non-MFI Client Savings		
6.2.1 Savings		5031, 5041
6.2.2 Term		5032, 5042
6.2.3 Other		5033, 5034 5035, 5039, 5043, 5044, 5045 & 5049
6.3 Accrued Interests on Deposits		531, 532, 533 & 534
6.4 Total of Deposits and Accrued Income		
7 Suspense Accounts and Other Liabilities		
7.1 Accounts Payable		54
7.2 Accruals		55
7.3 Taxes Payable		56
7.4 Other Liabilities		57 & 59
7.5 Internal Payable		
7.6 Suspense Accounts		58
7.7 Remittances		
7.8 Total Payables and Other Liabilities		
8 Shareholders' Equity		
8.1 Charter Capital		
8.1.1 Ordinary Shares		601
8.1.2 Preference Shares		
8.2 Additional Capital		
8.2.1 Supplementary Charter Capital		611
8.3 Funds, Reserves, Other		63
8.4 Donations and Grants		64
8.5 Retained Earnings		62
8.6 Profit/Loss for the Current Year		65
8.7 Less: Dividends Declared		66
8.8 Total Equity		
Total Liabilities and Shareholders' Equity (5.5+6.4+7.8+8.1)		
Liabilities maturing in 30 days or less		

Signature:

Date:

Name: