

SESRIC Training Course on Foreign Investment Survey

Central Statistical Bureau, Kuwait

Second Day, 21 November 2017 (Tuesday)

Department of Statistics Malaysia | 20-22 November 2017

Overview – Second Day

- ✓ **Potential sources of FDI data**
- ✓ **Sources to identify direct investment enterprises**
- ✓ **Develop FDI Survey Questionnaire**
- ✓ **DI Reporting: Highlights on Selected Cases**
- ✓ **International Investment Survey: Malaysia**

Potential sources of FDI data

FDI Sample survey

- Specific, more accurate, tailored to FDI concept/treatment
- Require intra-agency coordination especially for establish survey frame

ITRS

- Advantage: large amount of info readily available from banking records
- Disadvantage: limited to cash transactions
- Unable measure reinvestment of earnings, non-cash equity, inter-comp debt & equity

Other sources

- Administrative sources
- Financial press & journal
- Commercial database
- Financial statements
- Internet

Why the surveys approach ?

- (1) All Central Bank's ITRS measures only individual balance of payments cash transactions passing through the domestic banks.
 - (2) ITRS doesn't consider the non-cash transactions, stock positions, and foreign bank accounts of enterprises.
 - (3) The Administrative data sources from other entities (such as Ministries and other governmental entities) don't provide coverage and classifications consistent with ITRS and BoP Statistical Manual of FDI.
 - (4) The informative variables such as legal form, business allocation, investment size, investment pattern, mode of entry, and many other variables are not available in the ITRS system.
- That's why the survey approach may align all these existing data sources and the other informative variables.

FDI Sample Survey

Advantages of Survey

- Comprehensive and harmonized data can be gathered with detailed break down
- Most common method

Outline/ Time table

- Creation and identify sources of survey frame
- Development of survey frame database
- Determine survey coverage
- Development of survey form
- Undertake initial discussion with key respondents/ pilot survey
- Conduct seminar to educate respondents
- Finalize survey form
- Start survey operation

Resources

- Budgeting/Finding fund need to be well planned/managed
- Officer/Staff
- IT facility

Sources to identify direct investment enterprises

Economic census/ survey

- Require to ask foreign ownership
- May require brief screening survey

Statistical Business Registers

- Records of business maintained by National Statistical Agency or other agencies
- May require brief screening survey to link with FDI companies

Government administrative records

- ITRS
- Foreign investment approval agency
- Statutory company reports

Other sources

- Financial press and journals (highlight significant FDI transactions)
- Commercial database
- Internet

Develop FDI Survey Questionnaire

Part A:

**Reporting Company
Profile**

(one time collection)

Part B:

Transaction Profile

(one time collection)

Part C:

**Transaction Data
(Value)**

(regularly collection)

Develop FDI Survey Questionnaire

Part A: Reporting Company (RC) Profile *(one time reporting)*

A1. Reporting Company Name	:	
A2. ID No.	:	
A3. Contact Person	:	
A4. Position	:	
A5. Postal Address	:	
A6. Telephone No.	:	
A7. Fax No.	:	
A8. Email	:	
A9. Economic Activity	:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Develop FDI Survey Questionnaire

Part B: Transaction Profile *(one time reporting)*

B1: Reporting Company / ID No.	B2: Reporting Company / ID No.
B1.1 Counter Party (CP) Name:	B2.1 Counter Party (CP) Name:
B1.2 Relationship with CP: a. Immediate Direct Investor b. Indirect Direct Investor c. Direct Investment Enterprise d. Fellow	B2.2 Relationship with CP: a. Immediate Direct Investor b. Indirect Direct Investor c. Direct Investment Enterprise d. Fellow
B1.3 % Equity Ownership: <input type="text"/>	B2.3 % Equity Ownership: <input type="text"/>
B1.4 DIA / FDI :	B2.4 DIA / FDI :
B1.5 Asset / Liability : A / L	B2.5 Asset / Liability : A / L
B1.6 Instrument : <input type="text"/>	B2.6 Instrument : <input type="text"/>
B1.7 CP Country :	B2.7 CP Country :

Develop FDI Survey Questionnaire

(cont'd) Part B: Transaction Profile *(one time reporting)*

B1: Reporting Company / ID No.	B2: Reporting Company / ID No.
B1.8 Reporting Currency:	B2.8 Reporting Currency:
B1.9 CP Economic Activity: <input type="text"/>	B2.9 CP Economic Activity: <input type="text"/>
B1.10 Ultimate Controlling Parent (UCP) Name:	B2.10 Ultimate Controlling Parent (UCP) Name:
B1.11 UCP Country: <input type="text"/>	B2.11 UCP Country: <input type="text"/>
B1.12 UCP Economic Activity: <input type="text"/>	B2.12 UCP Economic Activity: <input type="text"/>
B1.13 Quarter Transaction Created:	B2.13 Quarter Transaction Created:

Develop FDI Survey Questionnaire

Part C: Transaction Data (Value)

RC Name / ID No.	CP Name	DIA / FDI	A / L	Instrument	Quarter / Year	Opening Position	Increase	Decrease	Net	Price Changes	Exchange Rate Changes	Other Changes	Closing Position	Investment Income
<i>(auto extract from B1)</i>	<i>(auto extract from B1.1)</i>	<i>(auto extract from B1.4)</i>	<i>(auto extract from B1.5)</i>	<i>(auto extract from B1.6)</i>										
<i>(auto extract from B2)</i>	<i>(auto extract from B2.1)</i>	<i>(auto extract from B2.4)</i>	<i>(auto extract from B2.5)</i>	<i>(auto extract from B2.6)</i>										
<i>(auto extract from B3)</i>	<i>(auto extract from B3.1)</i>	<i>(auto extract from B3.4)</i>	<i>(auto extract from B3.5)</i>	<i>(auto extract from B3.6)</i>										

List of Financial Assets/Liabilities (Instruments)

List of Financial Assets/Liabilities (Instruments)

Equity

Reinvestment of Earnings

Debt Securities

Intercompany Loans

Intercompany trade credit

Deposit

Others

DI Reporting: Highlights on Selected Cases

Equity

- HQ Account for branches – active movements.
- Listed companies in stock market-price differences between opening and closing will derive the price changes.

Debt Instrument

- Goods for processing receive from parents (no change of ownership). Should there recording of trade credit?
- Active movements for Treasury centre on advances.

Reinvestment of Earnings

- Item include in Comp Account's Expenditure but not calculate in RE BOP. Eg. Loss in written off, impairment, disposals of assets, exchange rate gain/loss.
- Large/super dividends.

DI Reporting: Highlights on Selected Cases

Reinvestment of Earnings: Source of data extraction for FDI and DIA

- For FDI (inward), RE data should be extracted from Company (respondent) book
- For DIA (outward), RE data should be extracted from DIENT book

Reinvestment of Earnings : Negative sign of FDI netflows?

- Sign of FDI netflows indicates two scenarios:
 - ✓ positive sign: investment increase
 - ✓ negative sign: investment decrease
- The possible reason for negative sign for FDI:
 - ✓ The parent company withdraw their equity from their FDI subsidiary/ branch in reporting economy.
 - ✓ The FDI subsidiary/branch in reporting economy invest/extent assets (particularly loans or trade credit) to their parent/sister/fellow companies.
 - ✓ The FDI companies in Malaysia making losses.

Recording Gross Flows : Assets and Liabilities

<u>No.</u>	<u>Classification of Account</u>	<u>Increase</u>	<u>Decrease</u>
1	Assets	Debit	Credit
2	Expenditure	Debit	Credit
3	Liability	Credit	Debit
4	Equity	Credit	Debit
5	Income	Credit	Debit

Recording gross flows

Example: Recording (Liabilities side)

Instrument	Opening Position	Increase (Credit)	Decrease (Debit)	Net	Price Changes	Exchange Rate Changes	Other Changes	Closing Position
Equity (L)	180	50	20	30	-	-	-	210
Intercompany Loans (L)	120	60	30	30	-	-	-	150

Example: Recording (Assets side)

Instrument	Opening Position	Increase (Debit)	Decrease (Credit)	Net	Price Changes	Exchange Rate Changes	Other Changes	Closing Position
Trade Credit (A)	180	50	20	30	-	-	-	210
Intercompany Loans (A)	120	60	30	30	-	-	-	150

Practical Points to Note: Gross and Net Recording

According to BPM6, financial accounts (including FDI) is recorded on net basis (credit-debit).

Recording at gross may portray bigger value of FDI as many transactions are active in both credit and debit side, especially debt instruments (trade credit, inter-comp loans). Eg.:







Liability to Direct Investor

DI Name	Instrument	Opening Position	Increase (Credit)	Decrease (Debit)	Net	Price Changes	Exchange Rate Changes	Other Changes	Closing Position
<i>(auto extract from B1.1...)</i>	Equity	100	20	10	10	-	-	-	110
<i>(auto extract from B1.1...)</i>	Intercompany Loans	200	50	30	20	-	-	-	220

Intercompany loans should be reported as 20 (Net), Not Gross 50

Equity flows should be reported as 10 (Net), Not Gross 20

Practical Points to Note : Challenges in measuring FDI Transactions in Digital Era ?

 UBER World's largest Taxi company	 airbnb World's largest Accommodation provider	 skype WeChat World's largest Phone companies	 Alibaba Group World's most Valuable retailer
Owens NO	Owens NO	Owens NO	Owens NO
 Taxis	 Real Estate	 Telco Infra	 Inventory
 facebook. Most popular Media owner	 SocietyOne World's fastest Growing bank	 NETFLIX World's largest Movie house	 Apple Google World's largest Software vendors
Owens NO	Owens NO	Owens NO	Owens NO
 Content	 Actual Money	 Cinemas	 Apps

Dealing with Respondents

Activities to communicate with respondents

Advance notification to all respondents

Discussion with selected key respondents before survey started

Conduct training seminars

Trial run with selected respondents to identify whether respondents have problem interpreting question

Re-contact respondents to remind them of the survey

To make data inquiry

Survey Data Processing: Data validation/Editing

Checking with respondents

- Need to check the data thoroughly especially for the first time reporting
- The more experience the respondent has, likely less errors

Through questionnaire form

- Simple computer-checking procedures.
- Consistency checks. Eg. Are reported transactions consistent with the position?

Cross checking with other sources

- Cross check with Financial Statements
- From viewpoint of counterpart economy

Sample Survey: Analyses and reporting

Analyses

- Detailed breakdown by country, block of country/ sub-continent
- By economic activity
- Cross matrix by country and economic sector
- By states/provinces?

Survey report

- Survey background
- Methodology
- timetable,
- Response rates
- Funding and costs
- Result – tables, charts

International Investment Survey: Malaysia

CONFIDENTIAL



BANK NEGARA MALAYSIA
CENTRAL BANK OF MALAYSIA



JABATAN PERANGKAAN MALAYSIA
DEPARTMENT OF STATISTICS, MALAYSIA

Quarterly Report on International Investment Position (IIP)
BANK NEGARA MALAYSIA (BNM) AND JABATAN PERANGKAAN MALAYSIA (DOSM)

Quarter

Year

Form 1: Respondent Profile

1) General Details

Company Name:

Controlling Status:

Company Registration Number:

Correspondence Address:

Postcode:

Town/City:

State code:

Country:

(applicable if mailing address is other than Malaysia)

Contact Person:

Designation:

Telephone Number:

Facsimile Number:

International Investment Survey: Malaysia

Name of Company:

Company Registration Number:

Reporting Year:

Reporting Quarter:

Form 2A: Exposure of Reporting Entity with Non-Residents - Financial Assets

Type of Data Item

- | | |
|-----------------------------|---------------------------|
| 1. Equity Capital | 7. Loans |
| 2. Equity Securities | 8. Trade Credit |
| 3. Retained Earnings | 9. Financial Derivatives |
| 4. Bonds and Notes | 10. Currency and Deposits |
| 5. Money Market Instruments | 11. Real Estate |
| 6. Non-participating RPS | 12. Others |

Profile and Position of Assets

No.	Type of Data Item	Purpose Code	ISIN Profile (Particulars of securities subscribed) ^{1/}						Non-Resident (NR) Counter Party						Ref. No.	Currency Code ^{10/}	In Reporting Currency					Discrepancy ^{11/}		
			Indicator (ISIN - "Y" Sec. Ref. No. - "N")	ISIN Code / Security Ref. No. ^{2/}	Name of Issue	Issuer			Name ^{7/}	Country ^{8/}	Institutional Sector ^{6/}	Business Sector ^{6/}	Relationship of NR	% of Shareholding in NR			Opening Position	Transaction(s)		Adjustment			Closing Position	Income Received (Profit / Dividend / Interest Accrued)
						Name	Country ^{3/}	Institutional Sector ^{4/}										Debit (Outflow)	Credit (Inflow)	Price Changes	Other Changes			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
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Note:

- 1/ Applicable to Equity Securities, Bonds and Notes, Money Market Instruments and Non-participating Redeemable Preference Shares (RPS).
- 2/ Refers to a code that uniquely identifies a specific security issued in a particular country for the purpose of trading under the international securities transactions. For securities which are issued without the ISIN code, please provide the security reference number.
- 3/ Refers to country of resident/non-resident issuer, to be reported in 2-digit ISO codes. Applicable to all data items. (Refers to reporting guidelines for a list of country codes).
- 4/ To denote issuer's sector, whether General Government (GV), Monetary Authority (MA), Public Sector Corporation (PC), Banking Institution (BI), Non-Bank Private Sector (NB) or International Organisation/Agency (IO).
- 5/ Refers to the name of related non-resident counter-party only.
- 6/ Refers to country of non-resident counterparty, to be reported in 2-digit ISO codes. Applicable to all data items.
- 7/ To denote whether General Government (GV), Monetary Authority (MA), Public Sector Corporation (PC), Banking Institution (BI), Non-Bank Private Sector (NB) or International Organisation/Agency (IO). Applicable to all data items except Others.
- 8/ Refers to principal economic activity of related Non-Residents (NR) counter-party.
- 9/ Refers to the non-resident counterparty's relationship with the resident reporting entities i.e. whether Associate (AS), Subsidiary (SB), Branch (BR), Sister (SI), Parent (PR), Head Office (HO) or Direct Investor (DI). Applicable to all data items except Others.
- 10/ Refers to currency of denomination, to be reported in 3-digit ISO codes. Applicable to all data items. (Refer to reporting guidelines for a list of currency codes).
- 11/ Discrepancy = Closing Position - Opening Position - (Debit - Credit + Price Changes + Other Changes).

International Investment Survey: Malaysia

Name of Company: _____
 Company Registration Number: _____
 Reporting Year : _____
 Reporting Quarter : _____

Form 3A: Exposure of Reporting Entity with Non-Residents - Financial Liabilities

Type of Data Item

- | | |
|-----------------------------|--------------------------|
| 1. Equity Capital | 7. Loans |
| 2. Equity Securities | 8. Trade Credit |
| 3. Retained Earnings | 9. Financial Derivatives |
| 4. Bonds and Notes | 10. Deposits |
| 5. Money Market Instruments | 11. Others |
| 6. Non-participating RPS | |

Profile and Position of Assets

No.	Type of Data Item	Purpose Code	ISIN Profile (Particulars of securities issued) ^{1/}						Non-Resident (NR) Counter Party				Ref. No.	Currency Code ^{10/}	In Reporting Currency					Discrepancy ^{11/}				
			Indicator (ISIN - 'Y' Sec. Ref. No. - 'N')	ISIN Code / Security Ref. No. ^{2/}	Name of Issue	Issuer			Name ^{5/}	Country ^{3/}	Institutional Sector ^{7/}	Business Sector ^{8/}			Relationship of NR	% of Shareholding of NR	Opening Position	Transaction(s)			Adjustment		Closing Position	Profit / Dividend / Interest Accrued
						Name	Country ^{4/}	Institutional Sector ^{6/}										Debit (Outflow)	Credit (Inflow)		Price Changes	Other Changes		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
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Note:

- 1/ Applicable to Equity Securities, Bonds and Notes, Money Market Instruments and Non-participating Redeemable Preference Shares (RPS).
 2/ Refers to a code that uniquely identifies a specific security issued in a particular country for the purpose of trading under the international securities transactions. For securities which are issued without the ISIN code, please provide the security reference number.
 3/ Refers to country of resident/non-resident issuer, to be reported in 2-digit ISO codes. (Refers to reporting guidelines for a list of country codes).
 4/ To denote issuer's sector, whether General Government (GV), Monetary Authority (MA), Public Sector Corporation (PC), Banking Institution (BI), Non-Bank Private Sector (NB) or International Organisation/Agency (IO).
 5/ Refers to the name of related non-resident counter-party only.
 6/ Refers to country of non-resident counterparty, to be reported in 2-digit ISO codes. (Refers to reporting guidelines for a list of country codes).
 7/ To denote whether General Government (GV), Monetary Authority (MA), Public Sector Corporation (PC), Banking Institution (BI), Non-Bank Private Sector (NB) or International Organisation/Agency (IO). Applicable to all data items except Others.
 8/ Refers to principal economic activity of related Non-Resident (NR) counter-party.
 9/ Refers to the non-resident counter-party's relationship with the resident reporting entities i.e. whether Associate (AS), Subsidiary (SB), Branch (BR), Sister (SI), Parent (PR), Head Office (HO) or Direct Investor (DI). Applicable to all data items except Others.
 10/ Refers to currency of denomination, to be reported in 3-digit ISO codes. Applicable to all data items. (Refer to reporting guidelines for a list of currency codes).
 11/ Discrepancy = Closing Position - Opening Position - (Credit - Debit + Price Changes + Other Changes).

International Investment Survey: Malaysia

Name of Company:

Company Registration Number:

Reporting Year :

Reporting Quarter :

Form 4A: Custodian Reporting - Portfolio Assets of Resident Clients

Type of Data Item

1. Equity Securities
2. Bonds and Notes
3. Money Market Instruments
4. Non-participating RPS

Profile and Position of Assets

No.	Type of Data Item	Purpose Code	ISIN Profile (Particulars of securities subscribed) ^{1/}						Resident Clients by Institutional Sector ^{5/}	Ref. No.	Currency Code ^{6/}	In Reporting Currency					Discrepancy ^{7/}		
			Indicator (ISIN - 'Y' Sec. Ref. No. -'N')	ISIN Code / Security Ref. No. ^{2/}	Name of Issue	Issuer						Opening Position	Transaction(s)		Adjustment			Closing Position	
						Name	Country ^{3/}	Institutional Sector ^{4/}					Debit (Outflow)	Credit (Inflow)	Price Changes	Other Changes			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
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Note:

1/ Applicable to Equity Securities, Bonds and Notes, Money Market Instruments and Non-participating Redeemable Preference Shares (RPS).

2/ Refers to a code that uniquely identifies a specific security issued in a particular country for the purpose of trading under the international securities transactions. For securities which are issued without the ISIN code, please provide the security reference number.

3/ Refers to country of resident/non-resident issuer, to be reported in 2-digit ISO codes. Applicable to all data items. (Refers to reporting guidelines for a list of country codes).

4/ To denote issuer's sector, whether General Government (GV), Monetary Authority (MA), Public Sector Corporation (PC), Banking Institution (BI), Non-Bank Private Sector (NB) or International Organisation/Agency (IO).

5/ To denote the resident client's institutional sector, whether General Government (GV), Monetary Authority (MA), Public Sector Corporation (PC), Banking Institution (BI) or Non-Bank Private Sector (NB).

6/ Refers to currency of denomination, to be reported in 3-digit ISO codes. Applicable to all data items. (Refer to reporting guidelines for a list of currency codes).

7/ Discrepancy = Closing Price - Opening Position - (Debit - Credit + Price Changes + Other Changes).

International Investment Survey: Malaysia

Name of Company:

Company Registration Number:

Reporting Year :

Reporting Quarter :

Form 4B: Custodian Reporting - Portfolio Assets of Non-Resident Clients

Type of Data Item																			
1. Equity Securities 2. Bonds and Notes 3. Money Market Instruments 4. Non-participating RPS																			
Profile and Position of Liabilities																			
No.	Type of Data Item	Purpose Code	ISIN Profile (Particulars of securities issued) ^{1/}						Non-Resident Holder		Ref. No.	Currency Code ^{7/}	In Reporting Currency					Discrepancy ^{8/}	
			Indicator (ISIN - 'Y' Sec. Ref. No. -'N')	ISIN Code / Security Ref. No. ^{2/}	Name of Issue	Issuer			Country ^{3/}	Institutional Sector ^{4/}			Country ^{5/}	Institutional Sector ^{6/}	Opening Position	Transaction(s)			Adjustment
Name	Country ^{3/}	Institutional Sector ^{4/}				Debit (Outflow)	Credit (Inflow)	Price Changes			Other Changes								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
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Note:

- 1/ Applicable to Equity Securities, Bonds and Notes, Money Market Instruments and Non-participating Redeemable Preference Shares (RPS).
- 2/ Refers to a code that uniquely identifies a specific security issued in a particular country for the purpose of trading under the international securities transactions. For securities which are issued without the ISIN code, please provide the security referer
- 3/ Refers to country of resident/non-resident issuer, to be reported in 2-digit ISO codes. Applicable to all data items. (Refers to reporting guidelines for a list of country codes).
- 4/ To denote issuer's sector, whether General Government (GV), Monetary Authority (MA), Public Sector Corporation (PC), Banking Institution (BI), Non-Bank Private Sector (NB) or International Organisation/Agency (IO).
- 5/ Refers to country of non-resident client, to be reported in 2-digit ISO codes. Applicable to all data items. (Refers to reporting guidelines for a list of country codes).
- 6/ To denote non-resident client's institutional sector, whether General Government (GV), Monetary Authority (MA), Public Sector Corporation (PC), Banking Institution (BI), Non-Bank Private Sector (NB) or International Organisation/Agency (IO). Applicable to
- 7/ Refers to currency of denomination, to be reported in 3-digit ISO codes. Applicable to all data items. (Refer to reporting guidelines for a list of currency codes).
- 8/ Discrepancy = Closing Position - Opening Position - (Credit - Debit + Price Changes + Other Changes).

RELATIONSHIP CODE

RELATIONSHIP	DESCRIPTION	APPLICABLE FOR
1. Parent Co. (PR) 2. Head Office (HO) 3. Direct Investor (DI)	<ul style="list-style-type: none"> • 100% owned • 100% owned • >10% shares 	<ul style="list-style-type: none"> • Multi National Companies (MNCs) operating in Malaysia • Malaysian company with foreign partner
4. Sister Co. (SI)	<ul style="list-style-type: none"> • Same parent • No equity holding in each other 	Common for MNCs Eg: Dell (M'sia) vs Dell Group of Co. world-wide
5. Subsidiary (SB) 6. Associates (AS) 7. Branch (BR)	<ul style="list-style-type: none"> • > 50% shares • 10 - 50% shares • 100% owned 	Malaysian entities with investment abroad (subsidiaries/ associates/ branches)

sample..

BUSINESS SECTOR	CODE
Agriculture, Forestry and Fishing	A
Mining and Quarrying	B
Manufacturing	C
Electricity, Gas, Steam and Air Conditioning Supply	D
Water Supply; Sewerage, Waste Management and Remediation Activities	E
Construction	F
Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	G
Transportation and Storage	H
Accommodation and Food Service Activities	I
Information and Communication	J
Financial and Insurance / Takaful Activities	K

EQUITY CAPITAL

Assets / Liabilities	Opening	Credit (Inflow)	Debit (Outflow)	Price Change	Other Changes	Closing	Income Account
Financial Assets (M'sian Investment Abroad)	Opening	Liquidation or Divestment	Outflow of funds for equity acquisition abroad	Price change btw Opening and Closing position	Change of Asset/Liability position which does not involve actual cash flow	Closing	Current profit after tax declared
Financial Liabilities (FDI in M'sia)	Opening	Inflow of funds for equity investment in Malaysia	Liquidation or Divestment	Applicable mainly for companies listed in stock exchange (Bursa Malaysia)	Examples: <ul style="list-style-type: none"> • Outstanding loan converted to equity capital • Change of parent company due to M&A in home country 	Closing	Current profit after tax declared

RETAINED EARNINGS

Assets / Liabilities	Opening	Credit (Inflow)	Debit (Outflow)	Closing
Financial Assets (M'sian Investment Abroad)	Opening	Dividends received/ remitted to Malaysia	Current profit after tax declared	Closing
Financial Liabilities ^{1/} (FDI in M'sia)	Opening	Current profit after tax declared	Dividends paid to shareholder	Closing

^{1/}Applicable for:

- Foreign-owned companies (MNCs)
- Malaysian companies with foreign partner/shareholder

EQUITY SECURITIES

Assets / Liabilities	Opening	Credit (Inflow)	Debit (Outflow)	Price Change	Other Changes	Closing	Income Account
Financial Assets (Reporting by End-Inv and Custodian)	Opening	Sale of securities	Purchase of securities	Price change btw Opening and Closing position	Examples : • Bonus issue • Merger • De-listing	Closing	Dividend received/ remitted to Malaysia
Financial Liabilities (Reporting by End-Inv / Share Issuer) ¹	Opening	Net difference btw Opening and Closing position		Not Applicable		Closing	Dividend paid to NR shareholder

TRADE CREDITS

Assets / Liabilities	Opening	Credit (Inflow)	Debit (Outflow)	Closing
Financial Assets (Exports)	Opening	Export proceeds received	Value of goods exported	Closing
Financial Liabilities (Imports)	Opening	Value of goods Imported	Settlement for import of goods	Closing

BONDS and NOTES

Assets / Liabilities	Opening	Credit (Inflow)	Debit (Outflow)	Closing	Income Account
Financial Assets	Opening	Receipt for proceeds from bond redemption	Payment for bond subscription	Closing	Interest received
Financial Liabilities	Opening	Receipt for proceeds from bond issued to NR	Payment to NR holder upon bond redemption	Closing	Interest accrued

LOANS

Assets / Liabilities	Opening	Credit (Inflow)	Debit (Outflow)	Closing	Income Account
Financial Assets	Opening	Loan Repayment/ Prepayment	Loan Extension	Closing	Interest received
Financial Liabilities	Opening	Loan Drawdown	Loan Repayment/ Prepayment	Closing	Interest accrued

DEPOSITS

Assets / Liabilities	Opening	Credit (Inflow)	Debit (Outflow)	Closing	Income Account
Financial Assets	Opening	Withdrawal	Placement	Closing	Interest received
Financial Liabilities	Not applicable ^{1/}				

THANK YOU

DEPARTMENT OF STATISTICS, MALAYSIA
Block C6, Complex C,
Federal Government Administrative Centre,
62514 Putrajaya,
Tel.: 03-8885 7000 | Fax: 03-8888 9248



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62nd
ISI World
Statistics
Congress

ISI 2019
Kuala Lumpur

Welcoming 62nd
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CONGRESS 2019

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