

MANUAL



**MONETARY AND FINANCIAL
STATISTICS MANUAL AND
COMPILATION GUIDE**

INTERNATIONAL MONETARY FUND



**The Update of the Monetary
and Financial Statistics (MFS)
Manual: Integrating
Sustainable Finance**

**UNITED NATIONS COMMITTEE OF EXPERTS ON
ENVIRONMENTAL AND ECONOMIC ACCOUNTING
(UNCEEA)**

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Mahmut Kutlukaya

Financial Institutions Division, Statistics Department

MFS Manual

Monetary statistics

- *the stocks and flows of the assets and liabilities of the resident financial corporations (FCs) sector with respect to all other resident institutional sectors and nonresidents.*

Financial statistics

- *the stock and flows of the assets and liabilities between all sectors of the economy and between the sectors of the economy and nonresidents, with sectoral balance sheets of the FCs subsectors containing a significant portion of the data needed to compile financial statistics.*



Monitoring credit cycle developments

Assessing progress with respect to dollarization



Examining sovereign banks nexus

Mainstream macro financial interlinkage analysis



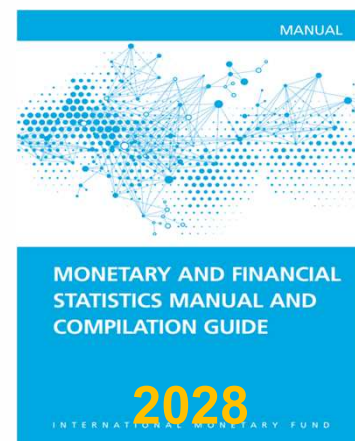
MFS Manual Updates

1984: Publication
of Guide to
Money and
Banking Statistics

2008: MFS
Compilation
Guide

2000: Monetary
and Financial
Statistics Manual

2016: Monetary
and Financial
Statistics Manual
and Compilation
Guide



Adapting the MFS Methodology to a Dynamic Financial Landscape



MFSM Update: Key Milestones and Timeline



Research Program: MFS Discussion notes

- Prescriptive guidance on the definition and scope of money in the digital age

Money in the Digital Age



- Align tokenized assets: financial asset classifications

Tokenization



- Analyze impact of fintech innovations & crypto assets on traditional liquidity, & credit aggregate measures

Liquidity, Credit - Fintech & Crypto



- Align MFS methodology with IFRS 17 classifications and accounting practices

Implication of IFRS 17 on MFS



- Sustainable finance

Inter-relation of financial sector/markets and nature



- Enhanced classification, sectoring, and statistical treatment of NBFIs

Enhancing the Coverage of NBFIs in MFS



- Classification of cross-border positions by country and sector within currency unions

Currency Unions



- Ensuring more granular data by institutional sector, including cross-country linkages

Global Flow of Funds



- Methodology for collecting, compiling and disseminating interest rate statistics.

Interest Rate Statistics



Discussion Note: Sustainable Finance - I

2025 SNA / BPM7

- ESG and green financial instrument / definitions:
 - Of which categories for recording the stock values

DGI-3 Recommendation 4

- Reporting templates
- Targets

SEEA Update Issue C8

- Incorporation of Sustainable Finance:
 - Defining sustainable/green financial instruments
 - Risk assessment

Discussion Note: Sustainable Finance - II

Structure:

- ◆ Possible additional breakdowns under MFS reporting framework

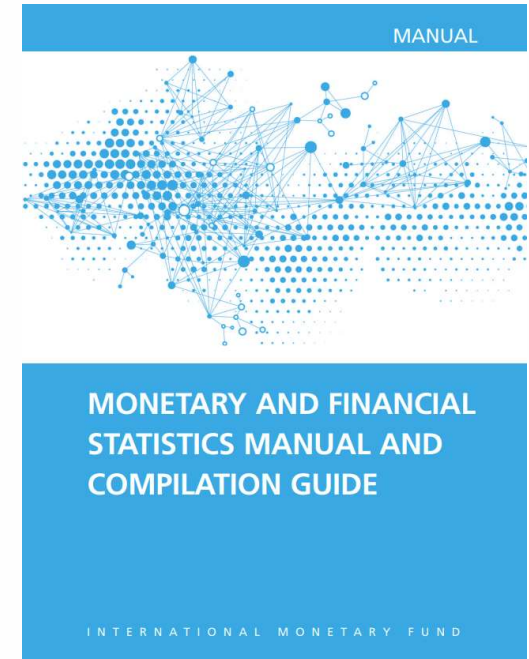
DEBT SECURITIES

In National Currency
Securities Other Depository Corporations NC
Of which ESG debt securities
Social debt securities
Green debt securities
Sustainability debt securities
Sustainability-linked debt securities
Other ESG debt securities
Securities Other Financial Corporations NC
Of which ESG debt securities
Social debt securities
Green debt securities
Sustainability debt securities
Sustainability-linked debt securities
Other ESG debt securities

LOANS

In National Currency
Loans Other Depository Corporations NC
Of which ESG loans
Of which: green loans
Loans Other Financial Corporations NC
Of which ESG loans
Of which: green loans
Loans Central Government NC
Of which ESG loans
Of which: green loans
Loans State and Local Government NC
Of which ESG loans
Of which: green loans

Supplementary Tables:



Learn more?

Reach out to MFS Advisory Committee

Emerging and Specific Issues Task Team Secretariat

mkutlukaya@imf.org

asidibe2@imf.org

Thank you!

Research Program: MFS Clarification Notes

Electronic-money

- Incorporating additional guidance on sectoring of e-money institutions and the treatment of e-money

Recording of IMF accounts

- Update the recording of IMF accounts to better reflect the development since the 2016 update

Presentation of MFS metadata

- Develop a framework for countries to use for assessment of the alignment of their MFS to the MFSM

Liquidity and Credit Aggregates

- Enhanced guidance on the compilation of liquidity aggregates and credit aggregates.

MFS Research Program: BPM/SNA Issues

- Valuation principles and methodologies (AI.1)
- Treatment of centralized currency unions in macroeconomic statistics (B.3)
- Financial and operating leases (C.5)
- Valuation of unlisted equity in direct investment (D..2)
- Reverse transactions (F.3)
- Recording of Crypto Lending/Borrowing in Macroeconomic Statistics (Issue Note)
- Financial derivatives by type (F.4)
- Capturing non-bank financial intermediation (F.6)
- Valuation of Loans (F.9)
- Treatment of cash collateral (F.10 & SNA B.4)
- Treatment of factoring transactions (F.14)
- Debt concessionality (F.15)
- Recording of crypto assets (F.18)
- Treatment of special purpose entities (SPEs) and residency (G.4)
- Treatment of MNE and Intra-MNE Flows
- Islamic finance (IF.1)
- Environmental classifications (WS.12)
- Treatment of trusts and other types of funds (A.6 / X.54)
- Remaining maturity classification (Note 2)
- Reserve Position in the IMF (Note 4)
- Central Bank Swap Arrangements (Note 5)
- More Disaggregated Institutional Sector and Financial Instrument Breakdowns (F.1)
- Impact of Fintech on Macroeconomic Statistics (F.7)
- Covering Hybrid Insurance and Pension Products (F.12))
- Subscription Rights (F.16)