



भारतीय रिज़र्व बैंक  
RESERVE BANK OF INDIA

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## Technical Guidance Note – Harmonization of Banking Statistics

The Reserve Bank of India today placed on its website the [Technical Guidance Note – Harmonization of Banking Statistics](#).

### Background

The Reserve Bank collects data in the form of returns from banks as part of statutory, regulatory, supervisory, policy and research requirements. Since the data is used for compilation of certain key banking statistics at aggregate level, ensuing quality and uniformity of the inputs from the banks is of utmost importance. This would necessitate uniform application of the aggregation rules for compiling reporting-line items by different banks. In view of frequent divergence observed in the data reported by banks for the same item across various returns prescribed by RBI, the Reserve Bank constituted a Task-force in December 2014, to provide “harmonised” definitions of major balance sheet/ profit and loss/ off-balance sheet items covered in the banking/ regulatory returns received across RBI departments. Based on the recommendations of the Task-force, the Reserve Bank has formalized harmonized definitions for select data elements which are required to be reported in multiple returns.

The technical guidance note is intended to complement the instructions issued by RBI by means of various circulars and would aim at ensuring uniformity across banks in data compilation for various returns and thereby improve the data quality. However, in the event of conflict between the definition of a term provided in technical guidance note vis-à-vis the statutory/accounting/regulatory (provided in the relevant circulars) definition, the latter would prevail.

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