

Instruction on compilation and submission of reports by banks for prudential purposes, approved by the Decision of the Council of Administration of the National Bank of Moldova no.279 of 01 December 2011

Note: The translation is unofficial, for information purpose only

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**COUNCIL OF ADMINISTRATION
OF THE NATIONAL BANK OF MOLDOVA**

DECISION no.279
of 01 December 2011

on the approval of the Instruction on compilation and submission of reports by banks for prudential purposes

Pursuant to Article 5 letter d), Articles 11, 44 and 46 of the Law no.548-XIII on the National Bank of Moldova of 21 July 1995 (Official Monitor of the Republic of Moldova, 1995, no.56-57, Article 624), with further amendments and completions, Articles 13¹, 25, 28, 28¹, 29, 33, 37 and 40 of the Law on financial institutions no.550-XIII of 21 July 1995 (republished in the Official Monitor of the Republic of Moldova, 2011, no.78-81, Article 199), with further amendments and completions, the Council of Administration of the National Bank of Moldova

DECIDED:

1. To approve the Instruction on compilation and submission of reports by banks for prudential purposes, according to Annex no.1.
2. To repeal some normative acts of the National Bank of Moldova, according to Annex no.2.
3. As at 31 December 2011, banks shall submit the reports in accordance with the Instruction on compilation and submission of reports regarding the financial activity by banks, approved by the Council of Administration of the National Bank of Moldova, Minutes no.28 of 8 August 1997 (Official Monitor of the Republic of Moldova, 1997, no.64-65, Article 103) with further amendments and completions.
4. In the first 6 months of 2012, the reports shall be submitted no later than the 15th of the month following the reporting period.
5. For the period 1-9 January 2012, banks shall submit the Report on operational information, separately for each working day, on 10 January 2012, at 1:00 PM.
6. Items 1 and 2 shall enter into force on 01 January 2012.

INSTRUCTION
on compilation and submission
of reports by banks for prudential purposes

compiled version, including the amendments and completions of:

Decision of the CA of the NBM no.64 of 04 April 2013, Official Monitor of the Republic of Moldova, 2013, no.83-90, Article 444;
Decision of the CA of the NBM no.1 of 16 January 2014, Official Monitor of the Republic of Moldova no.17-23 of 24 January 2014, Article 98;
Decision of the CA of the NBM no.165 of 21 August 2014, Official Monitor of the Republic of Moldova no.256-260 of 29 August 2014, Article 1269;
Decision of the CA of the NBM no.32 of 05 February 2015, Official Monitor of the Republic of Moldova no.33-38 of 13 February 2015, Article 279;
Decision of the CA of the NBM no.55 of 05 March 2015, Official Monitor of the Republic of Moldova no.59-66 of 13 March 2015, Article 511);

1. For prudential purposes, banks subject to the supervision by the National Bank of Moldova shall prepare and submit the following reports:

1. For prudential purposes, banks subject to the supervision by the National Bank of Moldova shall prepare and submit the following reports:

- a) Report on assets and contingent liabilities classification (Annex no.1);
- b) Report on large exposures (Annex no.2);
- c) Report on bank's exposure to affiliated persons (Annex no.3);
- d) Report on deposits (Annex no.4);
- e) Report on the calculation of total regulatory capital (Annex no.5);
- f) Report on evaluation of risk weighted capital adequacy (Annex no.6);
- g) Report on long-term liquidity - Principle I and liquidity on maturity bands - Principle III (Annex no.7);
- h) Report on operational information (Annex no.8);
- i) Report on miscellaneous information (Annex no.9);
- j) Report on bank's shareholders (Annex no.10);
- k) Report on shareholding in the capital of legal entities (Annex no.11);
- l) Report on portfolio of granted credits and undertaken credit commitments (Annex no.12);

[Letter n) excluded by the Decision of the CA of the NBM no.1 of 16.01.2014]

- n) Report on bank's affiliated persons (Annex no.14);
- o) Report on portfolio of letters of credit and issued guarantees (Annex no.15);
- p) Report on tangible assets transmitted in exchange for loans and debts repayment (Annex no.16);
- q) Report on large deposits (Annex no.17);
- r) Report on financial condition of large borrowers (Annex no.18);
- s) Information on deposits of individuals (Annex no.19);
- t) Information on bank's transactions with affiliated persons (Annex no.20);
- u) Information on the meetings of the bank's Board (Annex no.21);
- v) Daily balances of synthetic accounts (Annex no.22);
- w) Interbank resources placed/attracted (Annex no.23).

[Item 1 inserted by the Decision of the CA of the NBM no.64 of 04.04.2013]

[Item 1 amended by the Decision of the CA of the NBM no.1 of 16.01.2014]

[Letter s), t) and u) inserted by the Decision of the CA of the NBM no.32 of 05.02.2015]

[Item 1 amended by the Decision of the CE of the NBM no.47 of 02.03.2016, in force on 30.06.2016]

2. Reports shall contain authentic information regarding all branches of the bank.
3. Reports shall be submitted electronically in accordance with the Instruction on the procedure of submission of reports in electronic form to the National Bank of Moldova by banks , approved by the Decision of the Council of Administration of the National Bank of Moldova no.132 of 17 July 2008 (Official Monitor of the Republic of Moldova, 2008, no.157-159, Article 447).
4. Reports shall be prepared taking into account the Chart of account of the bookkeeping within licensed banks of the Republic of Moldova, approved by the Decision of the Council of Administration of the National Bank of Moldova no.15 of 26 March 1997 (Official Monitor of the Republic of Moldova, 1997, no.33-34, Article 54), with further amendments and completions. The accounts description shall not be exhaustive, these shall be able to be adapted according to the specific operations, in compliance with the accounts content provided for by the Chart of accounts of the bookkeeping within the licensed banks of the Republic of Moldova.
5. All the sections of the reports shall be filled out. If the bank has nothing to reflect regarding certain activities provided in the report, the figure 0 (zero) shall be written to the respective section.
6. Banks shall maintain financial documents in a way that would ensure the possibility of preparation and submission of reports under this Instruction.
- 6¹. The amounts shall be reflected in reports in MDL, unless otherwise provided in the compilation procedure of the report.

[Item 6¹ inserted by the Decision of the CA of the NBM no.1 din 16.01.2014]

7. The amounts in Moldovan Lei and foreign currency shall be indicated in the reports in integers. In the case where the code of the national currency/foreign currencies shall be indicated in the report, their numeric codes in accordance with the ISO 4217 shall be indicated. Equivalent in Moldovan Lei for the amount in foreign currency shall be calculated by using the official exchange rate of the Moldovan Lei against the respective foreign currency, valid on the reporting date.

[Item 7 amended by the Decision of the CA of the NBM no.64 of 04.04.2013]

7.¹ The coefficients and percentages shall be reflected with two decimal places.

[Item 7¹ inserted by the Decision of the CA of the NBM no.64 of 04.04.2013]

8. Totals and subtotals in reports shall be verified with other reports, where appropriate.
9. Before submitting the reports to the National Bank, the amounts shall be compared with the previous reports. In case of inconsistency or significant divergences from one period to another, along with the reports in electronic form, an explanatory note on paper form shall be submitted.
10. The information in these reports shall reflect the situation of the bank at the end of the operational day of the reporting period (day, month, quarter, year, etc.).
11. The reports shall be submitted no later than the 10th of the month following the reporting period, unless the procedure for compilation of the report provides for otherwise.

[Item 11 inserted by the Decision of the CA of the NBM no.1 of 16.01.2014]

12. Banks shall take into account the results of inspections, performed by the inspectors of the National Bank, when filling out the reports submitted on the next reporting date, following the examination of the inspection reports by the Council of Administration of the National Bank of Moldova. Along with the reports in electronic

form, an explanatory note on paper shall be submitted, which shall include all necessary explanations on the changes made to remove the deficiencies identified during the inspections.

13. After the examination of annual financial reports by the General Meeting of Shareholder, banks shall submit to the National Bank of Moldova separate reports in electronic format (as of 31 December), but no later than 31 April, amended as a result of audit. A detailed explanatory note on the adjustments made shall be submitted on paper along with the reports sent in electronic form.

14. National Bank is entitled to process personal data, including state identification number of individuals (IDNP) obtained under this Instruction, without the consent of the subjects of personal data.

[Item 14 inserted by the Decision of the CA of the NBM no.64 of 04.04.2013]