

RS Official Gazette, Nos 125/2014, 4/2015, 111/2015, 61/2016, 69/2016, 103/2016, 101/2017, 46/2018, 8/2019, 27/2020, 67/2020, 67/2020 – other decision, 137/2020, 137/2020 – other decision, 59/2021, 59/2021 – other decision, 60/2021 – correction, 60/2021 – correction of other decision and 67/2022

Pursuant to Article 36, Section 2 and Article 51, paragraph 2 of the Law on Banks (RS Official Gazette, Nos 107/2005 and 91/2010) and Article 15, paragraph 1 of the Law on the National Bank of Serbia (RS Official Gazette, Nos 72/2003, 55/2004, 85/2005 – other law, 44/2010, 76/2012 and 106/2012), the Executive Board of the National Bank of Serbia hereby issues the following

DECISION ON REPORTING REQUIREMENTS FOR BANKS

1. This Decision shall prescribe the method, form and the timeframe of banks' reporting on individual performance indicators relating to risk management, as well as the contents and the form of reports on operations that banks are required to submit to the National Bank of Serbia in compliance with Article 51 of the Law on Banks.

2. Banks shall prepare the following reports:

- 1) Major bank shareholders** – AKC form (Schedule 1);
- 2) Investment in non-financial sector persons and fixed assets of the bank** – UB form (Schedule 2);
- 3) Investment in financial sector persons** – UFS form (Schedule 3);
- 4) Report on large exposures of the bank** – VI-LI form (Schedule 4);
- 5) Large exposure to a group of related persons** – VI-GPL form (Schedule 5);
- 6) Report on forborne exposures** – IRP form (Schedule 6);
- 6a) Report on the structure of forborne exposures** – FBE form (Schedule 6a);
- 7) Reports on the classification of balance sheet assets and off-balance sheet items** – KA forms 1–5 (Schedule 7);
- 8) Reports on the structure of non-performing loans** – NPL forms 1-5 (Schedule 8);
- 8a) Report on non-performing exposures** – NPE form (Schedule 8a);
- 9) Cash-flow report** – TG form (Schedule 9);
- 10) Balance sheet statement** – BS form (Schedule 10);
- 11) Income statement** – BU form (Schedule 11);
- 11a) Statement of other comprehensive income of the bank** – OCI form (Schedule 11a);
- 12) General bank data** – OP form (Schedule 12);
- 13) Report on loan applications received and approved, and early and extended loan repayments** – POPP form (Schedule 13);

- 13a) Report on changes in expected credit losses on financial assets** – POKG form (Schedule 13a);
- 13b) Report on transfers between impairment stages** – PNO Form (Schedule 13b);
- 14) Major bank depositors** – DEP form (Schedule 14);
- 15) Daily report on bank liquidity ratio** – LIK form (Schedule 15);
- 15a) Reports for the purpose of calculating the liquidity coverage ratio** – PPLA forms 1–4 (Schedule 15a);
- 16) deleted**
- 17) deleted**
- 18) Daily report on bank FX risk ratio** – DEV Form (Schedule 18);
- 19) Daily report on planned transactions and projections of liquid funds** – LIKPROJ Form (Schedule 19);
- 20) Report on new share issues** – EA form (Schedule 20);
- 21) Report on share capital increase/decrease** – AK form (Schedule 21);
- 22) Consolidated balance sheet statement of the banking group** – KBS form (Schedule 22);
- 23) Consolidated income statement of the banking group** – KBU form (Schedule 23);
- 23a) Consolidated statement of other comprehensive income of the banking group** – KOCI form (Schedule 23a);
- 24) Reports on the ratio of the bank's Tier 1 capital and the exposure amount – leverage ratio** – LR forms 1–3 (Schedule 24);
- 25) Report on debt-to-income ratio** – DTI form (Schedule 25);
- 26) Report on daily balance of receivables and liabilities** – DPO form (Schedule 26);
- 27) Report on the share of FX-indexed dinar loans and FX loans in total new loans approved to debtors in the non-financial and non-government sector** – FX1 form (Schedule 27)¹;
- 28) Report on changes in FX-indexed dinar loans and FX loans approved to debtors from the non-financial and non-government sector** – FX 2 form (Schedule 28)²;

¹ Report on the FX 1 Form (Schedule 27) printed along with the Decision Amending the Decision on Reporting Requirements for Banks (RS Official Gazette Nos 59/2021 and 60/2021– correction) the bank is due to submit to the National Bank of Serbia for the first time with data as at 30 September 2022 and no later than 20 October 2022, in accordance with the deadlines prescribed by the Decision on Deadlines for Compliance of Internal Bank Regulations for Management of Bank's Risks and for Submission of Bank's Reports (RS Official Gazette Nos 67/2020,137/2020, 59/2021 and 60/2021 – correction).

² Report on the FX 2 Form (Schedule 28) printed along with the Decision Amending the Decision on Reporting Requirements for Banks (RS Official Gazette No 27/2020) the bank is due to submit to the National Bank of Serbia for the first time with data as at 30 September 2022 and no later than 20 October 2022, in accordance with the deadlines prescribed by the Decision on Deadlines for Compliance of Internal Bank Regulations for Management of Bank's Risks and for Submission of Bank's Reports (RS Official Gazette Nos 67/2020,137/2020, 59/2021 and 60/2021 – correction).

29) Report on changes in FX-indexed dinar loans and FX loans approved to debtors from the non-financial and non-government sector – cumulatively – FX 3 form (Schedule 29)³.

3. The content of forms from Section 2 of this Decision is as set out in Schedules 1–15a and in Schedules 18–29 attached and integral thereto.

4. Banks shall disclose data in their reports under Section 2 hereof fully and accurately, in accordance with regulations.

5. Banks shall submit the reports hereunder to the National Bank of Serbia electronically, in the format and manner prescribed by the guidelines on the electronic submission of data to the National Bank of Serbia.

6. Banks shall submit the reports from Section 2, items 1)–7) hereof, apart from the report under item 6a) of that Section, as well as the reports under items 24) and 25) of that Section, on a quarterly basis in the following timeframes:

- report for Q1, with data as at 31 March of the current year – by no later than 20 April of the current year;
- report for Q2, with data as at 30 June of the current year – by no later than 20 July of the current year;
- report for Q3, with data as at 30 September of the current year – by no later than 20 October of the current year;
- report for Q4, with data as at 31 December of the current year – by no later than 5 March of the following year.

7. Banks shall submit the reports from Section 2, item 6a), items 8)–11a) and items 13a), 13b) and 15a) hereof on a monthly basis, no later than on the 20th day of the current month, with data as at the last calendar day of the previous month, and they shall submit reports with data as at 31 December of the current year after the closing of business books and no later than 5 March of the following year.

By way of exception to paragraph 1 hereof, reports from that paragraph with data as at 31 January of the current year shall be submitted no later than on 12 March of the same year.

³ Report on the FX 3 Form (Schedule 29) printed along with the Decision Amending the Decision on Reporting Requirements for Banks (RS Official Gazette Nos 59/2021 and 60/2021– correction) the bank is due to submit to the National Bank of Serbia for the first time with data as at 30 September 2022 and no later than 20 October 2022, in accordance with the deadlines prescribed by the Decision on Deadlines for Compliance of Internal Bank Regulations for Management of Bank's Risks and for Submission of Bank's Reports (RS Official Gazette Nos 67/2020, 137/2020, 59/2021 and 60/2021 – correction).

Banks shall submit the report from Section 2, item 12) hereof on a monthly basis, no later than on the 20th day of the current month, with data as at the last calendar day of the previous month.

8. Banks shall submit the report from Section 2, item 13) hereof on a monthly basis, within no more than five business days from day for which the report is prepared, with data as at the last calendar day of the previous month.

9. Banks shall submit the report from Section 2, item 14) hereof on a weekly basis, by no later than the first business day of the week with data as at the last business day of the prior week, as well as on a monthly basis, no later than on the 20th day of the month, with data as at the last calendar day of the previous month.

10. Banks shall submit the reports from Section 2, items 15) and 26) hereof each business day with data as at the end of the prior business day.

Banks shall submit the report from Section 2, item 26) hereof also within the deadlines from Section 7, paragraphs 1 and 2 hereof, with data as at the last calendar day of the previous month, after submitting the reports from those provisions.

11. Banks shall submit the report from Section 2, item 18) hereof each business day with data as at the end of the prior business day and twice during each business day showing the latest data available prior to the submission of the report.

After calculation of capital and recording of all business changes, banks shall submit the report from paragraph 1 hereof on a quarterly basis, with data as at the last day of each quarter, and within the deadlines specified in Section 6 hereof.

12. Banks shall submit the report from Section 2, item 19) hereof each business day with the data available for that day.

13. Banks shall submit the reports from Section 2, items 20) and 21) hereof by no later than seven business days after the change occurred, with data as at the date of change.

14. The ultimate parent company of a banking group subject to consolidated supervision of the National Bank of Serbia shall compile and submit to the National Bank of Serbia the reports prescribed under Section 2, items 2), 4), 5), 15a), 18), 22), 23), 23a) and 24) hereof for that banking group by no later than 31 May of the current year with data as at 31 December of the

last year and/or by no later than 30 September of the current year with data as at 30 June.

14a. Deadlines for submission of reports prescribed by this decision may be extended during national holidays, of which banks shall be informed by the National Bank of Serbia.

Deadlines for submission of reports prescribed by this decision may be extended in case of force majeure, of the occurrence of which the bank shall timely inform the National Bank of Serbia.

15. This Decision repeals the Decision on Bank Reporting Requirements (RS Official Gazette, Nos 45/2011, 94/2011 and 87/2012) as of the date of its application, except for Section 2, items 17) through 20) and Section 10 of the former Decision, which shall be repealed as of the effective date of this Decision.

16. This Decision shall become effective on the eighth day after the date of its publication in the RS Official Gazette and shall apply as of 31 December 2014, except for Section 2, items 15) through 19) and Sections 10 to 12 hereof which shall apply as of the effective date of this Decision.

NBS Executive Board No 42
13 November 2014
Belgrade

Chairman
of the NBS Executive Board
Governor
National Bank of Serbia
Dr Jorgovanka Tabaković