

EESTI PANK
GOVERNOR'S DECREE

Tallinn

9 February 1999 No 3

**Reporting of the credit institutions
of the Republic of Estonia
on the 1998 financial year**

Due to the end of the 1998 financial year and based on §52 of the Credit Institutions Act (RT I 1995, 4, 36; 1998, 59, 941; 110, 1811; 111, 1828)

Eesti Pank resolves:

1. for the compiling of the report on the 1998 financial year to confirm the reporting form "Report on off-balance sheet transactions" (attached).
2. all credit institutions are to submit to the Banking Statistics Department of Eesti Pank by 15 April 1999:
 - 2.1. the 1998 accounting report and the movement of equity capital report according to the forms, compiling principles and instructions (excluding the requirements set forth in the remarks of entry 16 "Undivided profit/loss" of Appendix 5 (Liabilities and equity) concerning the disclosure of off-balance sheet claims and liabilities in the Appendices of the Report) given in Appendices 1- 6 of Decree No 4 of the Governor of Eesti Pank of 12 February 1998 " Reporting of the credit institutions of the Republic of Estonia on the 1997 financial year" (RTL 1998, 58/59, 268);
 - 2.2. the report on off-balance sheet transactions confirmed by this Decree;
 - 2.3. the operating report according to the requirements set forth in subsection 22 (1) of the Accounting Law (RT I 1994, 48, 790; 1995, 26-28, 335; 92, 1604; 1996, 40, 773; 42, 811; 49, 953; 1998, 59, 941);
 - 2.4. a copy of the auditor's statement and of the decision of shareholders' general meeting on the confirmation of the report on the financial year and on the distribution of profits.
3. In order to observe the stipulations of subsection 52 (7) of the Credit Institutions Act, all credit institutions are to publish their balance sheet and profit/loss account of 1998 in accordance with the forms given in Appendices 1 and 2 of Decree No 4 of the President of Eesti Pank by 1 May 1999 at the latest.

/signature/
Peter Lõhmus
Deputy Governor
Acting Governor

Appendix
Confirmed by Decree No 3
of the Governor of Eesti Pank
of 9 February 1999

Report on off-balance sheet transactions

	Claims	Liabilities
1. Irrevocable transactions		
1.1 Guarantees and other similar irrevocable transactions incl. financial guarantees		
1.2 Irrevocable transactions related to fiduciary services		
1.3 Credit lines and overdrafts		
1.4 Other irrevocable transactions		
2. Derivatives		
incl. options		
2.1 related to foreign currency		
2.2 related to interest rate		
2.3 related to stocks		
2.4 related to other underlying instruments		
3. Revocable transactions		
3.1 Credit lines and overdrafts		
3.2 Other revocable transactions		
4. Property pledged for covering obligations and property encumbered with usufruct		