

Report "Balance sheet of credit institution"

1. Area of the report

The report "Balance sheet of credit institution" shall comprise indicators of the financial position of the credit institution according to Appendix 1 "Scheme of balance sheet statement" and Appendix 3 "Explanation of balance sheet items" to this Decree.

2. Report row structure

- 1) item identifier;
- 2) non-residents;
- 3) residents;
- 4) total.

- 1) Item identifiers

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* In the balance sheet of a branch of a credit institution, the equity item "Share capital" shall be replaced by the item "Head office" and shown using the item identifier 1615. The sub-items "Paid-in share capital" and "Unpaid share capital" (codes 1586 and 1587) shall not be used for a branch of a credit institution.

2) Non-residents

This item shows the reporting credit institution's receivables from or payables to non-residents, and equity of non-resident nature that correspond to the report row identifier.

3) Residents

This item shows the reporting credit institution's receivables from or payables to residents, and equity of resident nature that correspond to the report row identifier.

4) Total

This shows the total receivables, payables and equity of the reporting credit institution that correspond to the report row identifier.