

Report on receipts and payments

1. Purpose of report

The purpose of the report is to obtain the data necessary for assessing the credit institution's ability to fulfil its obligations to creditors.

2. Scope of the report

The report includes only these balance-sheet and off-balance-sheet transactions, which entail or may entail cash flows. The sum of receipts or payments with coinciding identifiers are shown as one row.

3. Report row structure

- 1) item type
- 2) item group
- 3) country code
- 4) customer
- 5) maturity
- 6) sum of receipts/payments

1) Item type identifiers

Liability	1
Claim	2

2) Item group identifiers

Balance-sheet:

Deposit	1
Loan	2
Debt security	3
Equity instrument	4
Derivative instrument	10
Other claims or liabilities	6
Subordinated liabilities	7

Off-balance-sheet:

Claims and liabilities entailing cash flows	8
Claims and liabilities that may entail cash flows	9

3) Country code

The country code is based on the customer's residency. In case it is impossible to identify the customer's residency, the code is XX.

4) Customer identifiers

Central government	1
Local government	2
Social security fund	13
Central bank	12
Credit institution	6
Other deposit-taking corporation	15
Money market fund	16
Insurance corporation	17
Pension fund	18
Other investment fund	19

Other financial institution	20
Non-financial corporation of the state or local government	7
Other non-financial corporation	8
Household	10
Non-profit institution serving households	9

For debt securities issued by the reporting credit institution, the customer identifier is determined on the basis of the buyer of the security. For equity and derivative instruments, the customer identifier is determined on the basis of the issuer. For derivative instruments, the issuer is the counterparty of the transaction.

5) Maturity identifiers

On demand	2
Overdue	26
Up to 1 banking day	14
1 to 2 banking days	15
2 to 3 banking days	16
3 to 4 banking days	17
4 to 5 banking days	18
5 to 10 banking days	19
10 banking days up to 1 month	20
1 to 2 months	12
2 to 3 months	13
3 to 4 months	21
4 to 5 months	22
5 to 6 months	23
6 to 12 months	5
1 to 2 years	6
2 to 5 years	24
More than 5 years	25

The maturity identifier is determined on the basis of the residual maturity of the receipt/payment. Incoming cash flows are determined on the basis of the latest receipt and outgoing cash flows on the basis of the earliest payment. In this context, possible termination of the contract before its maturity is not considered as residual maturity of the contract.

For non-liquid assets with no specific residual maturity, the maturity identifier is "More than 5 years".

Liquid assets must be reported in the period when it is actually possible to generate a cash flow from placing these assets.

6) Sum of receipts/payments

A receipt/payment is a sum of liabilities/claims with coinciding identifiers that must be paid by a customer (receipt) or a credit institution (payment) within the maturity indicated on the reporting row according to the payment schedule.

The sum of receipts/payments is indicated with accrued interest. Liquid assets are indicated at the value that can be obtained in case of prompt sales of these assets without major financial loss. Claims deemed uncollectible are deducted from the assets. The sum of receipts/payments is rounded up to integers.