

Pursuant to Article 35 paragraphs 4 and 5 and Article 44 paragraph 2 point 3 of the Central Bank of Montenegro Law (OGM 40/10, 06/13 and 70/17), at its meeting held on 30 January 2023, the Council of the Central Bank of Montenegro passed the following

**DECISION
AMENDING THE DECISION ON STATISTICAL DATA AND INFORMATION TO BE
SUBMITTED BY CREDIT INSTITUTIONS TO THE CENTRAL BANK OF
MONTENEGRO**

Article 1

In the Decision on Statistical Data and Information to be Submitted by Credit Institutions to the Central Bank of Montenegro (OGM 81/22) Article 8 shall be amended to read:

“Deferred implementation

Article 8

Credit institutions shall submit the first monthly report to the Central Bank for January, February, and March 2023 no later than until 10 April 2023.

Credit institutions shall submit the first quarterly report to the Central Bank for the first quarter of 2023 no later than until 25 April 2023.

Credit institutions shall submit the first annual report to the Central Bank with the balance as at 31 December 2023 no later than until 31 May 2024.“

Article 2

In the *Guidelines on reporting for monetary and financial statistics* annexed to the Decision on Statistical Data and Information to be Submitted by Credit Institutions to the Central Bank of Montenegro (OGM 81/22) and making an integral part thereof, in the chapter “DEFINING ATTRIBUTES WITHIN THE REPORTING REQUIREMENTS”, in the section “1. FIRST SET OF ATTRIBUTES”, after the attribute 1.4, a new attribute shall be added that reads:

„Attribute 1.5. Current period result

This attribute refers to the difference between total income and expenditures during the current period.“

In section: “2. SECOND SET OF ATTRIBUTES“, definition of the P0260 instrument shall be amended to read:

„P0260 Limited deposits

The item includes funds on escrow accounts.“

The table in “**Attribute 2.8. Remaining maturity**“ shall be amended as follows:

| „Code | Description |
|---------|---|
| 000 | matured instrument, with instrument balance |
| 001 | instruments with a remaining maturity of up to (and including) one month |
| 002 ... | instruments with a remaining maturity from one month (not included as a lower limit) to (and including) two months, and beyond, e.g. for an instrument with a remaining maturity of 6 months, enter the code “006”. |

In the table in “**Attribute 2.10. Loan purpose**“, in the description under code 04, the words “and the credit institution itself“ shall be added after the words “other credit institutions”.

In “**Attribute 2.13. New operations** “ the table is amended and reads:

| „Code | Description |
|-------|---|
| 0 | Balance on existing operations and performed part of new operations |
| 1 | New job that defines the interest rate for the first time |
| 2 | Re-contract with active client’s participation” |

In „**Attribute 2.20. Collateral/guarantee**“, after code 14, a new code shall be added that reads:

| | |
|-----|--|
| “15 | Insurance policy for covering risk of default“ |
|-----|--|

Article 3

In “**REPORTING REQUIREMENT 1**“ that is published with the Decision on Statistical Data and Information to be Submitted by Credit Institutions to the Central Bank of Montenegro (OGM 81/22), after column 1.4, a new column shall be added to read:

„1.5. Current period result “, with “OB” designation „OB“ for all balance sheet items.

In the part: "ASSETS", in column 2.1, instrument "A0200 - Cash", designation "OB" is deleted in columns "2.3 International institution" and "2.4. Classification of sectors".

In "**REPORTING REQUIREMENT 2**" that is published with the Decision on Statistical Data and Information to be Submitted by Credit Institutions to the Central Bank of Montenegro (OGM 81/22), in column 2.1 for the instrument "A0200 - Cash", filling in amounts for the amount types 1, 4, 6, 13 and 14 in columns "2.3 International institution" and "2.4. Classification of sectors" is not mandatory.

For instrument "Loan", amount types 2 and 3, the filling in of the column "2.9. Grace period" is mandatory.

For instrument "A0740 – Foreclosed property" a new amount type "4" is added titled "The amount of value adjustments of claims in the on-balance sheet items or cost of acquiring own shares" whose filling in is mandatory in columns 2.2, 2.3, 2.4. and 2.5.

For instrument "A0829 – Restricted items" a new amount type "4" is added titled "The amount of value adjustments of claims in the on-balance sheet items or cost of acquiring own shares" whose filling in is mandatory in columns 2.2 and 2.5.

For instrument "P0725 – Liabilities for the acquisition of non-financial assets", amount type "2" is added titled "Total gross claims (liabilities) based on accrued undue interest or voted dividend" and "17" titled "Fee accruals" whose filling in is mandatory in columns 2.2, 2.3, 2.4. and 2.5.

Article 4

This decision shall enter into force on the eighth day following that of its publication in the Official Gazette of Montenegro.

THE COUNCIL OF THE CENTRAL BANK OF MONTENEGRO

Decision no. 0101-726- 3/2023
Podgorica, 30 January 2023

**CHAIRMAN
GOVERNOR,
Radoje Žugić, m.p.**