

Pursuant to Article 225, Paragraph 3 of the Banking Law of Republika Srpska (“Official Gazette of Republika Srpska”, issue No.: 04/17), Article 5, Paragraph 1, item b, Article 20, Paragraph 2, item b, and Article 37 of the Law on Banking Agency of Republika Srpska (“Official Gazette of Republika Srpska”, issue No.: 59/13 and 4/17), and Article 6, Paragraph 1, item b and Article 19, Paragraph 1, item b of the Statute of Banking Agency of Republika Srpska (“Official Gazette of Republika Srpska”, issue No.: 63/17), the Management Board of the Banking Agency of Republika Srpska, at its 12<sup>th</sup> session held on June 17, 2019, adopted the following:

## **D E C I S I O N**

### **ON DATA AND INFORMATION TO BE SUBMITTED TO THE BANKING AGENCY OF REPUBLIKA SRPSKA FOR THE REQUIREMENTS OF DEVELOPMENT AND UPDATING OF RESOLUTION PLANS OF BANKS AND BANKING GROUPS**

#### **Subject of Decision**

##### **Article 1**

- (1) This Decision shall prescribe in more detail data and information that a bank, i.e. the superior bank in a banking group or a bank with headquarters in Republika Srpska which is under control of the superior holding or superior parent company (hereinafter: the superior bank), shall be under obligation to submit to the Banking Agency of Republika Srpska (hereinafter: Agency), for the requirements of development and updating of the resolution plan of the bank, i.e. the banking group, as well as the manner and deadlines for their delivery.
- (2) Provisions of this Decision shall apply to banks with headquarters in Republika Srpska, which have acquired their operating licenses from the Agency and banking groups subject of Agency’s supervision on consolidated basis.

#### **Delivery of key information and data for the requirements of development and updating of banks and banking groups resolution plan**

##### **Article 2**

- (1) A bank and, in the case of a banking group, superior bank shall be obliged to deliver to the Agency data and information for the requirements of development and updating of resolution plan in the following templates:
  - 1) Z 01.00 – Organizational structure (ORG);
  - 2) Z 02.00 – Liabilities structure (SOB);
  - 3) Z 03.00 – Capital requirements (KPZ);
  - 4) Z 04.00 – Intragroup financial interconnections (MFV-GR);
  - 5) Z 05.01. – Major counterparties – creditors (liabilities) (GUS-OB);

- 6) Z 05.02. - Major counterparties – creditors (off-balance sheet) (GUS-VB);
- 7) Z 06.00 – Deposit insurance (OD);
- 8) ZE 07.02. – Critical function assessment (PKF);
- 9) Z 07.02. – Spreadsheet of critical functions per banks (KF-B);
- 10) Z 07.03. – Spreadsheet of core business lines per banks (KPA-B);
- 11) Z 07.04. – Spreadsheet of critical functions per key business activities (KF-KPA);
- 12) Z 08.00 – Critical services (KU);
- 13) Z 09.00 – Financial market infrastructure (FMI) services – providers and users – spreadsheet per critical functions (UIFT);
- 14) Z 10.01. – Key information system (general information) (KIS) and
- 15) Z 10.02. – Information system spreadsheet (RIS).

(2) Banks which are not part of any banking group shall deliver data and information on an individual basis, except for information from template Z 07.02. Spreadsheet of critical functions per banks (KF-B).

(3) In case of banking groups, the superior bank shall be obliged to deliver to the Agency data and information referred to in Paragraph 1 of this Article for the requirements of development of the banking group resolution plan, and in accordance with the following conditions:

- 1) data and information stated in the template Z 01.00 - Organizational structure (ORG), which relate to the following:
  1. entities of the banking group which are included in its consolidated financial statements and which have more than 0.5% of total balance sheet assets or total liabilities of the banking group;
  2. members of the banking group which have more than 0.5% of total amount of exposure to risk or more than 0.5% of total Common Equity Tier 1 capital of the group based on a consolidated position of the superior bank in Republika Srpska;
- 2) data and information stated in the templates Z 02.00 - Liabilities structure (SOB) and Z 03.00 - Capital requirements (KPZ):
  1. at the level of superior bank and each individual entity of the banking group, on an individual basis;
  2. at the level of banking group on a consolidated basis;
- 3) data and information stated in the template Z 04.00 - Intragroup financial interconnections (MFV-GR) shall be disclosed for all intragroup financial interconnections of legal persons, which are included in consolidated financial statements;
- 4) data and information stated in the template Z 05.01. - Major counterparties – creditors (liabilities) (GUS-OB) and Z 05.02. - Major counterparties – creditors (off-balance sheet) (GUS-VB):
  1. at the level of superior bank and each individual entity of the banking group, on an individual basis;
  2. at the level of banking group on a consolidated basis;
- 5) data and information stated in the template Z 06.00 - Deposit insurance (OD) at the level of superior bank on a consolidated basis for all banks in the banking group;

- 6) data and information stated in the template ZE 07.01. - Critical function assessment (PKF) separately for each bank member of the banking group;
  - 7) data and information stated in the template Z 07.02. - Spreadsheet of critical functions per banks (KF-B), Z 07.03. - Spreadsheet of core business lines per banks (KPA-B) and Z 07.04. - Spreadsheet of critical functions per key business activities (KF-KPA) which relate to critical functions and key business activities for entities from the template ZE 07.01. - Critical function assessment (PKF);
  - 8) data and information stated in the template Z 08.00. - Critical services (KU) which relate to all critical services related to critical functions;
  - 9) data and information stated in the template Z 09.00. - Financial market infrastructure (FMI) services – providers and users – spreadsheet per critical functions (UIFT), which relate to all financial market infrastructures whose deterioration would represent a significant obstacle in performing any of critical functions defined in the template Z 07.02. - Spreadsheet of critical functions per banks (KF-B) or this kind of deterioration would unable the performance of such functions;
  - 10) data and information stated in the template Z 10.01. Key information system (general information) (KIS) and Z 10.02. Information system spreadsheet (RIS) which relate to all key information systems within a group.
- 4) The manner of filling out reporting templates referred to in Paragraph 1 of this Article shall be prescribed by separate Agency's instructions.
  - 5) The form of templates referred to in Paragraph 1 of this Article shall be established and published on the Agency's official web page.
  - 6) Data and information in templates referred to in Paragraph 1 of this Article the bank, i.e. superior bank shall be obliged to disclose accurately and completely in accordance with regulation.
  - 7) The Agency may decide that a simplified manner of delivery of data and information is being applied for an individual bank or a banking group. In that case, the Agency shall, not later than at the end of calendar year to which data refer, inform the subject bank or superior bank on which data and information must not have to be included in the delivery of data and information referred to in Paragraph 1 of this Article.

### **Reporting dynamics, reference dates and dates for report delivery**

#### **Article 3**

- 1) The banks shall, not later than May 31, and banking groups not later than June 30, each year deliver audited data and information referred to in Article 2, Paragraph 1 of this Decision, which relate to the last day of previous calendar year. If May 31 or June 30 is not a working day, the information shall be delivered on the next working day.
- 2) For the purpose of resolution plan updating, the Agency may request from the bank or banking group that data and information referred to in Article 2, Paragraph 1 of this Decision are to be delivered also on another financial date and within a deadline the Agency determines subsequently in its request.

**Provision of additional data and information for the requirements of development and updating of banks and banking groups resolution plan**

**Article 4**

- 1) If the Agency deems that, for the requirements of development and updating of banks and banking groups resolution plan, data and information which are not covered by templates defined in accordance with Article 2, Paragraph 1 of this Decision are necessary, it may request such data and information from the bank or superior bank.
- 2) For the requirements of request in accordance with Paragraph 1 of this Article, the Agency:
  1. shall determine additional data and information whose delivery is mandatory;
  2. shall determine, taking into account the quantity and complexity of requested data and information, a reasonable deadline within which the bank, or in the case of banking groups the superior bank shall deliver such data and information to the Agency;
  3. shall determine the form which banks, or in the case of banking groups the superior banks shall use for the delivery of data and information to the Agency;
  4. shall determine whether it is necessary that such data and information are to be delivered at the level of an individual bank, banking group or a specific depended undertaking.

**Transitional and final provisions**

**Article 5**

- 1) Notwithstanding the Article 3 of this Decision, for the calendar year that ends on December 31, 2018, the date for delivering a report is until July 31, 2019.
- 2) This Decision shall come into effect on the 8th day from the date of its issuance in the „Official Gazette of Republika Srpska“.
- 3) By this Decision coming into force, the Decision on data and information to be delivered to the Banking Agency of Republika Srpska for the requirements of development and updating of banks and banking groups resolution plan shall be proclaimed null and void („Official Gazette of Republika Srpska“).

Number: UO-91/19

Date: 17 June, 2019

PRESIDENT OF THE  
MANAGEMENT BOARD  
Bratoljub Radulović