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Regulation on the requirements to internal bookkepeng documents, approved by the DCA of the NBM, No. 381 of December 15, 2005

Approved by the Decision
of the Council of Administration of
the National Bank of Moldova no. 381 of 15.12.2005

Regulation on the requirements to internal bookkeeping documents

Amended by:

DCA of the NBM no.286 of October 26, 2006;

DCA of the NBM no.145 of July 31, 2008;

DCA of the NBM no.159 of August 1, 2013;

Chapter I
General provisions

1.1. This Regulation is issued on the basis of Articles 11 and 48 of the Law on the National Bank of Moldova no. 548-XIII of 21.07.1995 and regulates the procedure for preparing the documents used to reflect the internal operations of the bank in the bookkeeping.

1.2. The provisions of this Regulation shall apply to the National Bank of Moldova, banks of the Republic of Moldova, including subsidiaries of foreign banks licensed by the National Bank of Moldova (hereinafter banks) in relation to internal operations of banks.

[Item 1.2. amended by the Decision of the NBM no. 145 of 31.07.2008]

1.3. In order to reflect the internal operations in the bookkeeping, including the operations registered on the off-balance sheet accounts (conditional and memorandum accounts), the bank shall use, as appropriate, document forms drawn up and approved internally, which shall include the minimal mandatory elements established by this Regulation.

[Item 1.3. in the wording of the Decision of the NBM no. 286 of 26.10.2006, effective as of 01.01.2007]

1.4. For the purposes of this Regulation, an internal operation represents the operation carried out within the head office of the bank or within a particular unit of the bank, as well as between the head office of the bank and its separate units, or between its separate units, other than those related to direct debiting or incontestable levying.

[Item 1.4. amended by the Decision of the NBM no. 159 of 01.08.2013]

[Item 1.4. in the wording of the Decision of the NBM no. 286 of 26.10.2006, effective as of 01.01.2007]

Chapter II
Minimal requirements for documents used by banks to reflect the internal operations in the bookkeeping

2.1. Documents used to reflect the operations carried out within the head office of the bank or within its separate units shall mandatorily contain the following elements:

a) name of bank;
b) code of bank;
c) fiscal code of bank;
d) type of document;
e) number, date, month, year of issue of document;
f) content of operation;
g) Debit and/or Credit or In-coming/Out-going;
h) the amount (in figures);
i) the amount (in words, MDL);
j) signatures, including digital signatures of the persons responsible for carrying out, drawing up and registration of the respective operation.

[Item 2.1. supplemented by the Decision of the NBM no. 159 of 01.08.2013]

2.2. Documents used to reflect the operations carried out between the head office of the bank and its separate units, as well as between its separate units, shall mandatorily contain the following elements:
a) name of bank;
b) code of bank;
c) fiscal code of bank;
d) type of document;
e) number, date, month, year of issue of document;
f) content of operation;
g) Debit and Credit;
h) the amount (in figures);
i) the amount (in words, MDL);
j) signatures, including digital signatures of the authorized persons.

[Item 2.2. supplemented by the Decision of the NBM no. 159 of 01.08.2013]

[Chapter II in the wording of the Decision of the NBM no. 286 of 26.10.2006, effective as of 01.01.2007]

Chapter III
Requirements for preparing and executing the documents used to reflect bank's internal operations in the bookkeeping

3.1. The documents used to reflect the bank's internal operations in the bookkeeping shall be issued by the responsible person of the bank and shall be executed in the operational day of their issuance.

3.2. The documents shall be issued in the official language of the State. Parameters and contents of the templates of documents used to reflect the bank's internal operations in the bookkeeping, shall be independently established by the bank, depending on the volume of data included, taking into account, when necessary, the provisions of item 2.1. or 2.2.

3.3. Documents used to reflect the operations carried out between the head office of the bank and its separate units, as well as between its separate units have to be confirmed by stamp and signed by 2 persons with the right of signature as in accordance with the legislation in force.

3.4. At their discretion, banks may complete or modify the content of the documents used to reflect the internal operations in bookkeeping, depending on the nature of the economic operation and information processing technology, as appropriate, with the elements necessary for the adequate bookkeeping in accordance with the provisions of internal procedures of the bank.

3.5. The templates of documents used to reflect the internal operations in the bookkeeping of the bank shall be issued in a typographical manner either on paper or in electronic format. The documents drawn up in hard copy shall be signed with a holograph signature by the authorized persons and confirmed by the stamp of the bank.
The documents drawn up in electronic format, used to reflect the internal operations in the bookkeeping of

the bank, shall be created, processed, sent, transmitted, received, maintained and archived in accordance with the requirements of the normative acts on electronic documents and digital signature, and other related normative acts.
The number of copies shall be independently set by the bank, according to its internal procedures.

[Item 3.5. in the wording of the Decision of the NBM no. 159 of 01.08.2013]

3.6. Corrections or erasures shall not be admitted on the document forms used in the bookkeeping on internal operations.

[Item 3.7. excluded by the Decision of the NBM no. 159 of 01.08.2013]

3.8. Where the documents used to reflect the internal operations in the bookkeeping of the bank are drawn up in hard copy – the first copy shall be used as a basis for the book entry of the operation in the accounts indicated in the document and shall be bound together with primary documents in the operational day documents' folder of the bank.

[Item 38 in the wording of the Decision of the NBM no. 159 of 01.08.2013]

3.9. Other copies of documents used to reflect the internal operations in the bookkeeping of the bank shall be distributed, as appropriate, according to bank's internal procedures.

Chapter IV
Final provisions

4.1. Internal procedures related to the procedure of signature, approval, distribution and maintenance of documents used to reflect the internal operations in the bookkeeping of the bank shall be drawn up by the bank independently.

[Annexes 1-6 abrogated by the Decision of the NBM no.286 of 26.10.2006, effective as of 01.01.2007]

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381 [5]

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