



Da Afghanistan Bank Financial Supervision Department

Financial Supervision Department Accounting and Reporting Circular 83/01 “Quarterly Financial Reports”

05 September 2004 – 15 Sunbula 1383

To: Chief Executive Officers of Licensed Commercial Banks and General Managers of Permitted Branches of Foreign Banks

This is to remind you that the reports as of the 30th September which must be submitted at or before 20th October (for local banks only: reports as of end of Sunbula to be submitted at or before 20 Mizan) are quarterly. Therefore in addition to the Balance Sheet and Income Statement, you are required to submit other reports, namely Balance Sheet Memoranda Items, Income Statement Memoranda Items, Trading Account Composition, Investment Account Composition, Past Due and Non Accrual, Reconciliation of Specific Reserve, Derivatives and Off Balance Sheet Items and Interest Rate Sensitivity.

Please also note that the Trading Account Composition and Investment Account Composition are monthly. Many of the banks and branches have not been submitting them each month as required. Even if the banks/branches do not have amounts to report, they have to submit them with zeros anyway, signed and stamped as usual.

The newly established full fledged banks must submit Interest Rate Sensitivity reports. (The foreign branches are not required to submit these reports). The local banks are not yet required to submit these reports, but will in future after some training in this regard. If you have any question on any of these matters, please contact the following person:

Mohammad Zahir
Accounting and Reporting Specialist
Mobile: +93 79 012710
Email: i_m_zahir@yahoo.com

Very truly yours,

Abdul Wadood
General Director, Department of Financial Supervision

Ibne Sina Watt, Kabul Afghanistan
Tel: +93 20 2100305
Sat/Fax: 00873 761 614 713

د افغانستان بانک
ابن سینا وات، کابل افغانستان