

‘Approved’
Central Bank
of the Republic of Azerbaijan

Resolution № ____

“ ____ ” _____ 2013

Regulations
on statistic reporting on cash circulation

1. General provisions

1.1. These Regulations have been developed in accordance with Article 63 of the Law of the Republic of Azerbaijan on the Central Bank of the Republic of Azerbaijan, and Article 46.1 of the Law of the Republic of Azerbaijan on Banks and regulate compiling and submission of cash circulation statistic reports.

1.2. Statistic reporting on cash circulation provides for detailed information on sources of receipt of cash in the manat (hereinafter – cash) to cash offices of banks, local branches of foreign banks and the national operator of postal communication (hereinafter – statistic units), their areas of expenditures and balances.

1.3. The goal of compiling statistic reports is to obtain detailed, rich in content and comprehensive statistic data on cash circulation to be used in development of the monetary policy, organization of cash circulation and conducting financial stability related analyses by the Central Bank of the Republic of Azerbaijan (hereinafter – the Central Bank).

2. Content and compiling of the report

2.1. Statistic reporting is developed in 2 forms:

2.1.1. cash circulation statistics (Pro-Forma CCS-1) – Annex №1;

2.1.2. disclosure on cash circulation statistics (Pro-Forma CCS_disclosure) – Annex №2.

2.2. The CCS reporting form consists of 3 sections:

2.2.1. Section A: Cash balance at period-start and period-end;

2.2.2. Section B: Cash receipts;

2.2.3. Section C: Cash payouts.

2.3. Operations in the reports ‘receiving’ section are classified into the following groups depending on lines of business, legal status and types of operations of statistic units and their customers:

2.3.1. period-start cash balance (A10) – statistic unit’s cash balance as of the beginning of the period;

2.3.2. receipts from legal entities (B00) – cash receipts to the statistic unit’s cash office on revenues of legal entities that are statistic unit’s customers from sale of goods (B10) and supply of works (services) (B20):

2.3.2.1. revenues of legal entities from sale of goods (B10: B11-B16):

2.3.2.1.1. revenues from sale of goods are recorded in relevant B10 items depending on the type of business of each entity;

2.3.2.1.2. This group includes cash receipts to the statistic unit’s cash office on revenues generated by entities and organizations engaged in trade (B11), industry (B12), farming and other agriculture (B13), construction and cooperatives (B14), and gas stations from sale of goods;

2.3.2.1.3. Revenues from sale of goods not covered in B10 items are recorded in ‘Revenues from other sales’ item (B16);

2.3.2.2. Revenues from legal entities' supply of works (services) (B20: B21-B25):

2.3.2.2.1. Revenues from supply of services are recorded in relevant items of this group depending on the type of business of each entity;

2.3.2.2.2. This group includes cash receipts to the statistic unit's cash office on revenues generated by entities and organizations engaged in transportation (B21), utilities (gas, water, electricity etc.) (B22), communication (B23), hotel, catering and other services (B24) from supply of services;

2.3.2.2.3. Revenues from supply of works and services not covered in B20 items are recorded in 'Revenues from other services' item (B25);

2.3.3. Revenues from individuals (B30: B31-B37):

2.3.3.1. Revenues on this group are classified on relevant items according to the type of payment;

2.3.3.2. This group includes cash receipts to the statistic unit's cash office from individuals, including unincorporated individual entrepreneurs: cash payments (B31), tax, duty and insurance payments (B32), utilities (gas, water, electricity etc.) (B33), financial aid, money remittances, social and other payments (B34), tuition fees (B35), communication services (B36), rent fees (B37);

2.3.3.3. Payments of individuals not covered in B30 items are recorded in 'Other revenues' (B38) item;

2.3.4. Statistic unit's revenues on financial transactions with legal entities and individuals (B40: B41-B46) – are classified as follows depending on the type of financial transactions:

2.3.4.1. Debits to deposit accounts (B41) – receipts on deposit a customer placed with the statistic unit (except for debits to current accounts);

2.3.4.2. Debits to individuals' current accounts (B42.1) – debits to individuals' current accounts with the statistic unit;

2.3.4.3. Revenues on money transfers (B42.2) – cash (manat) receipts on various money transfers without opening an account;

2.3.4.4. Debits to notaries' deposit accounts with respect to property sale and purchase (B43);

2.3.4.5. Receipts on issued loans (B44) – cash receipts from a statistic unit on loans issued to legal entities and individuals;

2.3.4.6. Cash receipts from sale of government and other securities (B45) – receipts from sale of shares, bonds and other securities by a statistic unit to individuals and legal entities;

2.3.4.7. Revenues from foreign currency sales (B46) – cash (manat) receipts from foreign currency sales across all units within a statistic unit (including statistic unit's foreign currency exchange offices);

2.3.4.8. Other revenues on financial transactions (B47) – all cash receipts to statistic unit's cash office on financial transactions, not included to the above items;

2.3.5. Revenues from ATMs (B50) – debit of cash balances to statistic unit's cash office is recorded in this item;

2.3.6. Other revenues (B60) – Cash receipts to statistic unit's cash office from other operations not reported under revenue items of Pro-Forma CCS-1, including revenues from other financial institutions, international organizations, state administrations and executive bodies, shareholders, founders, contributions to statistic unit's paid-in capital and other revenues are reported under this item;

2.3.7. Receipts designated to replenish the cash office (B70: B71-B72) – are classified under inter-branch and inter-statistic unit settlements:

2.3.7.1. Cash receipts from own branches and departments to replenish statistic unit's cash office are recorded in B71 item;

2.3.7.2. Cash receipts from other statistic units or their branches and departments to replenish statistic unit's cash office are recorded in B72 item;

2.3.8. Cash receipts from the Central Bank and its regional offices (B80: B81-B82):

2.3.8.1. Cash receipts to statistic unit's cash office from the Central Bank are recorded in B81 item;

2.3.8.2. Cash receipts to statistic unit's cash office from regional offices of the Central Bank are recorded in B82 item.

2.4. Operations recorded in expenditures section of Pro-Forma CCS-1 are classified under the following groups depending on statistic unit's and its customers' lines of business, legal status and types of operations:

2.4.1. Payouts to legal entities and unincorporated individual entrepreneurs (C00) – reflect cash payouts to legal entities and unincorporated individual entrepreneurs, statistic unit's customers, from statistic unit's cash office to buy goods, works and services;

2.4.1.1. Payouts on purchase of goods, works and services (C10: C11-C19):

2.4.1.1.1. Payouts are recorded in relevant C10 items depending on each entity's line of business. This group includes cash payouts from statistic unit's cash office to entities engaged in trade (C11), industry (C12), farming and agriculture (C13), construction (C14), transportation (C15), communication (C16), hotels, catering and similar services (C17), gas stations (C18) to buy goods and pay work and service fees;

2.4.1.1.2. Cash payouts for lines of businesses of entities from statistic unit's cash office that do not fall under C10 items are recorded on 'other entities' (C19);

2.4.1.2. Salary (and similar payments), pension, allowances, insurance and other social payments (C20: C21-C29):

2.4.1.2.1. Payouts are recorded in relevant C20 items depending on each entity's line of business. This group reflects cash payouts from statistic unit's cash office to entities and organizations engaged in trade (C21), industry (C22), farming

and agriculture (C23), construction and cooperatives (C24), transportation (C25), communication (C26), institutions that supply financial services (C27), hotel, catering and other services (C28) to pay salaries (and similar payments), pensions, allowances, insurance and other social payments;

2.4.1.2.2. Cash payouts for lines of businesses of entities from statistic unit's cash office that do not fall under C20 items are recorded in 'other entities' (C29);

2.4.2. Statistic unit's payments to legal entities and individuals on financial transactions (C30: C31-C38) – are classified as follows depending on the type of financial transactions:

2.4.2.1. Cash payouts from deposit accounts (C31) – cash payouts from the deposit account the customer placed with the statistic unit (except for payouts from current accounts);

2.4.2.2. Cash payouts from current accounts of individuals (C32.1) – cash payouts from current accounts opened with the statistic unit and on various money transfers without opening accounts;

2.4.2.3. Payouts on money transfers (C32.2) – cash (manat) payouts on various money transfers without opening accounts;

2.4.2.4. Payouts from notaries' deposit accounts with respect to property purchase and sale (C33);

2.4.2.5. Payouts on issued loans (C34) – cash payouts from the statistic unit to legal entities and individuals;

2.4.2.6. Payout of interest and dividends (C35) – cash payouts of interest and dividends on statistic unit's various liabilities;

2.4.2.7. Insurance payouts (C36) – all types of insurance payouts from statistic unit's cash office;

2.4.2.8. Cash payouts for purchase of government and other securities (C37) – cash payouts to individuals and legal entities by statistic units when shares, bonds and other securities repurchased;

2.4.2.9. Payouts on purchase of foreign currency (C38) – cash payouts in manat on purchase of foreign currency across all units within a statistic unit (including statistic unit's foreign currency exchange offices);

2.4.2.10. Other payouts on financial transactions (C39) – all types of cash payouts on financial transactions from the statistic unit's cash office not included to the above items;

2.4.3. Cash injections to ATMs (C40) – payout of cash from statistic unit's cash office to supply ATMs with money is recorded in this item;

2.4.4. Other payouts (C50) – cash payouts on other transactions not reflected in expenditure items of Pro-Forma CCS-1, including to other financial institutions, international organizations, public authorities, shareholders, as well as statistic unit's logistic, food, business trip and other expenses are recorded in this item;

2.4.5. Payouts to replenish the cash office (C60: C61-C62) – are classified under inter-branch and inter statistic unit settlements:

2.4.5.1. Payouts to own branches and departments to replenish statistic unit's cash office are recorded in C61 item;

2.4.5.2. Payouts to other statistic units or their branches and departments to replenish statistic unit's cash office are recorded in the C62 item;

2.4.6. Cash payments to the Central Bank and its regional offices (C70: C71-C72):

2.4.6.1. Cash payments to the Central Bank from statistic unit's cash office are recorded in C71 item;

2.4.6.2. Cash payments to regional offices of the Central Bank from statistic unit's cash office are recorded in C72 item;

2.4.7. Period-end cash balance (A20) – includes cash balance in the statistic unit's cash office as of the end reported period.

2.5. In the CCS_disclosure reporting format transactions on B72 and C62 items of Pro-Forma CCS-1 are indicated across statistic units.

2.6. The following compliances need to be observed when compiling a statistic report on cash circulation:

2.6.1. Transactions on B72 and C62 items of Pro-Forma CCS-1 are equal to relevant summed indicators of Pro-Forma CCS_disclosure;

2.6.2. All items are summed on relevant groups in the report;

2.6.3. Total of sections B10, B20, B30, B40, B50, B60 of the report is presented in the *Total Receipts* item, total of sections C10, C20, C30, C40, C50 in the *Total Expenditures* item;

2.6.4. Total receipts and expenditures items of Pro-Forma CCS-1 being recorded in a relevant balance item, the receipt's balance item is equal to expenditure's balance item;

2.6.5. Period-end cash balance results from subtracting period's cash expenditures from the sum of period-start cash balance and cash receipts over the period;

2.6.6. Period-start cash balance is equal to cash balance of the period of Pro-Forma CCS-1 in the past reported period (A20), and to balance of account 10010 as of period-start in statistic unit's consolidated accounting balance sheet on the past reported period;

2.6.7. period-end cash balance is the same as the balance of account 10010 of statistic unit's accounting balance sheet;

2.6.8. Total receipts in Pro-Forma CCS-1, total of B70 and B80 indicators equals to debit turnover of account 10010 in statistic unit's consolidated accounting balance sheet;

2.6.9. Total expenditures in Pro-Forma CCS-1, total of C60 and C70 indicators equals to credit turnover of account 10010 in statistic unit's consolidated accounting balance sheet;

2.6.10. The indicator in B71 item of statistic unit's consolidated Pro-Forma CCS-1 is similar to the indicator in item C61.

2.7. Statistic reporting on cash circulation is compiled based on accounting records (cheques, cash receipt and expense orders and other similar documents).

3. Submission of reports

3.1. Consolidated cash circulation statistic reports should be submitted to the Central Bank in hard and soft copy within 3 (three) business days of the month following the end of each reported month, and reports on networks located in regions – to relevant regional offices of the Central Bank. If no operations were conducted, this space is skipped.

3.2. *The report is approved with electronic signatures of statistic unit's head, member, chief accountant or his/her substitute, or the head of the structural unit responsible for delivery of the report.*

Annex# 1 to
Regulations on
statistic reporting
on cash circulation

Pro-Forma CCS-1 (Cash Circulation Statistics)
Monthly

The report is
submitted to the
Central Bank by a
statistic unit within
3 business days of
the month following
the reported period

Statistic
unit's
name: _____
Reported
period: _____

STATISTIC REPORTING ON CASH CIRCULATION

№	Unit /group/ item	Name of the unit/group/item	Amount
	A10	PERIOD-START CASH BALANCE	
RECEIPTS			
1.	B00	Receipts from legal entities	0,00
1.1	B10	From sale of goods of legal entities	0,00
1.1.1.	B11	Trade	
1.1.2.	B12	Industry	
1.1.3.	B13	Farming and agriculture	
1.1.4.	B14	Construction and cooperatives	
1.1.5.	B15	Gas stations	
1.1.6.	B16	Other sales	
1.2.	B20	From legal entities' supply of works (services)	0,00
1.2.1.	B21	Transportation	
1.2.2.	B22	Utilities (gas, water, electricity, etc.)	
1.2.3.	B23	Communication	
1.2.4.	B24	Hotels, caterings and other services	
1.2.5.	B25	Other services	
2.	B30	From individuals	0,00
2.1.	B31	Unincorporated individual entrepreneurs	
2.2.	B32	Taxes, duties and insurance	
2.3.	B33	Utilities (gas, water, electricity, etc.)	
2.4.	B34	Aids, remittances, social and other receipts	
2.5.	B35	Tuition fees	
2.6.	B36	Communication services	

2.7.	B37	Rent fees	
2.8.	B38	Other receipts	
3.	B40	Receipts of statistic unit from financial transactions with legal entities and individuals	0,00
3.1.	B41	Debits to deposit accounts (excluding debits to current accounts)	
3.2.	B42.1	Debits to current accounts of individuals	
3.3.	B42.2	Receipts on money remittances	
3.4.	B43	Debits to deposit accounts of notaries on property sale and purchase	
3.5.	B44	Receipts on issued loans	
3.6.	B45	Cash receipts from sale of government and other securities	
3.7.	B46	Receipts from sale of foreign currency	
3.8.	B47	Receipts on financial transactions	
4.	B50	Receipts from ATMs	
5.	B60	Other receipts	
TOTAL RECEIPTS			0,00
6.	B70	Receipts to replenish cash office	0,00
6.1.	B71	From own branches and departments	
6.2.	B72	From other statistic units	
7.	B80	Cash receipts from the Central Bank and its regional offices	0,00
7.1.	B81	From the Central Bank	
7.2.	B82	From regional offices of the Central Bank	
BALANCE			0,00
№	Unit /group/ item	Name of the unit/group/item	Amount
EXPENDITURES/PAYOUTS			
1.	C00	Payouts of legal entities and unincorporated individual entrepreneurs	0,00
1.1.	C10	Payouts to buy goods, works and services	0,00
1.1.1.	C11	Trade	
1.1.2.	C12	Industry	
1.1.3.	C13	Farming and agriculture	
1.1.4.	C14	Construction and cooperatives	
1.1.5.	C15	Transportation	
1.1.6.	C16	Communication	
1.1.7.	C17	Hotel, catering and other services	
1.1.8.	C18	Gas stations	
1.1.9.	C19	Others	
1.2.	C20	Salary (or other similar payments), pensions, allowances, insurance and other social payments	0,00
1.2.1.	C21	Trade	
1.2.2.	C22	Industry	
1.2.3.	C23	Farming and agriculture	
1.2.4.	C24	Construction and cooperatives	
1.2.5.	C25	Transportation	
1.2.6.	C26	Communication	

1.2.7.	C27	Institutions that supply financial services	
1.2.8.	C28	Hotel, catering and other services	
1.2.9.	C29	Others	
2.	C30	Payouts of statistic unit on financial transactions with legal entities and individuals	0,00
2.1.	C31	From deposit accounts (excluding current accounts)	
2.2.	C32.1	From current accounts of individuals	
2.3.	C32.2	Money transfers	
2.4.	C33	From deposit accounts of notaries on property sale and purchase	
2.5.	C34	On issued loans	
2.6.	C35	Interest and dividends	
2.7.	C36	Insurance	
2.8.	C37	Cash payments to buy government and other securities	
2.9.	C38	Payments on buying foreign currency	
2.10.	C39	Other payments on financial transactions	
3.	C40	Replenishment of ATMs	
4.	C50	Other payouts	
TOTAL EXPENDITURES			0,00
5.	C60	Payouts to replenish cash office	0,00
5.1.	C61	To own branches and departments	
5.2.	C62	To other statistic units	
6.	C70	Cash payments to the Central Bank and its regional offices	0,00
6.1.	C71	To the Central Bank	
6.2.	C72	To regional offices of the Central Bank	
	A20	PERIOD-END CASH BALANCE	
BALANCE			0,00

Pro-Forma CCS_disclosure

Monthly

The report is submitted
 to the Central Bank by
 a statistic unit within 3
 business days of the month
 following the reported period

Add a row	Delete a row
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Statistic unit's
 name: _____
 Reported period: _____

Disclosure on statistic reporting on cash circulation

Items B72 and C62

Date	Name of the organization	B72	C62
1	2	3	4
	Total	-	-
	<i>including on organizations:</i>		