

**Norma 15/25-feb-2016 NORM no. 15 of February 25, 2016 regarding the approval of the Accounting Regulations related to the annual financial statements applicable to the Insured Guarantee Fund (traducere)**

Norma 15/25-feb-2016 din 2016.03.07

Status: Acte în vigoare

Versiune de la: 7 Martie 2016

**Intră în vigoare:**

7 Martie 2016 An

**Norma 15/25-feb-2016 (traducere) NORM no. 15 of February 25, 2016 regarding the approval of the Accounting Regulations related to the annual financial statements applicable to the Insured Guarantee Fund (traducere)**

Data act: 25-feb-2016

**Emitent: Autoritatea de Supraveghere Financiara**

In accordance with the provisions:

- Article 3(1)(b), in conjunction with the provisions of Article 6(2) of the Government Emergency Ordinance no. 93/2012 on the establishment, organization and functioning of the Financial Supervisory Authority, approved with amendments and completions by Law no. 113/2013, as subsequently amended and supplemented;
- Article 30 paragraph (1) of Law no. 213/2015 on the Insured Guarantee Fund and Article 3 of the Statute of the Insured Guarantee Fund;
- Article 49 of Law no. 246/2015 on the recovery and resolution of insurers;
- Article 179 paragraph (4) of Law no. 237/2015 regarding the authorization and supervision of the insurance and reinsurance activity,

based on the provisions of Article 4 paragraph (3) of the Accounting Law no. 82/1991, republished, with subsequent amendments and completions,

following the deliberations of the Board of the Financial Supervisory Authority at the meeting of 24 February 2016,

The Financial Supervisory Authority issues this rule.

### **Article 1**

The Accounting Regulations regarding the annual financial statements, applicable to the Insured Guarantee Fund provided in Annex <sup>\*)</sup> which is an integral part of this norm, are approved.

### **Article 2**

The Insured Guarantee Fund prepares annual financial statements and accounting reports, according to the Accounting Law no. 82/1991, republished, with subsequent amendments and completions.

### **Article 3**

If the application of the accounting regulations provided for in Article 1 requires the modification of some accounting treatments, this shall not lead to corrections of the accounting operations generated by events prior to the entry into force of this rule.

### **Article 4**

This rule is published in the Official Gazette of Romania, Part I, as well as on the website of the Insured Guarantee Fund, and its provisions are applicable starting with the preparation of the financial statements for 2015.

### **Article 5**

The insureds' guarantee fund is responsible for evaluating the components of the accounts balances in the trial balance according to the accounting regulations approved by this rule.

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The President of the Financial Supervisory Authority,

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### **ANNEX:**

To view the Official Gazette 170 bis, click [here](#).

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