



ANNEX IV

Alternate timelines for submission of select Returns

The return submission timelines mentioned in para 4.4.1. of this Master Direction are not applicable for returns listed below. The timelines for these returns will be as follows.

A. Commercial Banks' Returns

S. No.	Return Name	Periodicity	Reference Date	Timeline for submission
1	Consolidated Prudential Return (CPR)	Half Yearly	31 st March	(i) Provisional/ unaudited data to be submitted by end-June. (ii) Audited data to be submitted by end-September.
			30 th September	End-December.
2	Sheets BLR 3 and BLR 7 of BLR Return	Quarterly	31 st March/ 30 th June/ 30 th September/ 31 st December	15 days from the Reference Date at par with other sheets of BLR return
3	Long Form Audit Report (LFAR) (i.e. for the bank / all Indian Offices of foreign bank as a whole) and the relative agenda note, together with the Board's views or directions	Yearly	31 st March	Within 60 days on receipt of LFAR from the Statutory Auditors.
4	Report on Allocation of branches to Statutory Branch Auditors (SBAs)@	Yearly	31 st March	Within one month from the date of appointment of Statutory Branch Auditors.
5	Half yearly / Quarterly Review of Accounts of Public Sector Banks – Review of Accounts	Half Yearly/ Quarterly	31 st March/ 30 th June/ 30 th September/ 31 st December	Within 21 days from the date of receipt of the Report from the Statutory Central Auditors.
6	Half yearly / Quarterly Review of Accounts of Public Sector Banks – Review Report by Statutory Central Auditors (SCAs)	Half Yearly/ Quarterly	31 st March/ 30 th June/ 30 th September/ 31 st December	Within 21 days from the date of receipt of the Report from the Statutory Central Auditors.



S. No.	Return Name	Periodicity	Reference Date	Timeline for submission
7	Report on Financial Conglomerates	Quarterly	31 st March/ 30 th June/ 30 th September/ 31 st December	Within 45 days from the end of the quarter.

@ Reporting to be done on the online AAS system of the RBI.

B. UCBs' Returns

S. No.	Return Name	Periodicity	Reference Date	Timeline for submission
1	Form B	Fortnightly	All Reporting Friday as per applicable RBI Calendar	Within seven days from the Reference date.
		Monthly	Last Friday of the Calendar Month	
		Yearly	31 st March	
2	Form IX	Monthly	Last Friday of the Calendar Month	Within 30 days from the Reference Date.
		Yearly	31 st March	
3	Form VIII	Yearly	31 st December	Within 30 days from the Reference Date.
4	Form I	Monthly	Last Day (28 th / 29 th / 30 th / 31 st) of the month	Within 20 days from the Reference Date.
5	Daily Call and Notice Money Operations (DCM)	Fortnightly	All Reporting Fridays as per RBI Calendar.	Within 15 days from the Reference Date.

C. NBFCs' Returns

S. No.	Return Name	Periodicity	Reference Date	Timeline for submission
1	Statutory Auditor's Certificate (SAC) Return	Yearly	31 st March	Within 5 working days from the date of signing of the Auditor's report in terms of section 134 of the Companies Act, 2013, but not later than December 31 st of same year, in any case.



S. No.	Return Name	Periodicity	Reference Date	Timeline for submission
2	Form A Certificate	Yearly	31 st March	Within one month from the date of appointment of Statutory Central Auditor (SCA) / Statutory Auditor (SA).

D. Fraud and Vigilance Monitoring Returns (FMR/ VMR) (For Banks/ Non-Banks/ Select FIs)

S. No.	Return Name	Periodicity	Reference Date	Timeline for submission
1	FMR I	As and when	Date of detection of Fraud	Within three weeks from the Reference Date.
2	FMR III		Update Date/ Progress Date	Immediate.
3	FMR IV	Quarterly	31 st March/ 30 th June/ 30 th September/ 31 st December	Within 15 days from the Reference Date.
4	VMR I	Quarterly	31 st March/ 30 th June/ 30 th September/ 31 st December	Within 15 days from the Reference Date.
5	VMR II			
6	VMR III			