



Reporting Requirements for AIF Management Companies

Scheduled Returns			
Return Name	Applicable To	Return Frequency	Guidance Note / Comments
Audited / Management Accounts & Related Returns			
Annual Audited Accounts Upload	All AIF Management Companies	Annually; within 4 months of firm year end	This return requires the upload of accounts complete with notes; i.e. a PDF of the firm's P&L and Balance Sheet
Fund Service Providers Audited Annual Accounts			FINREP for Fund Service Providers - Guidance Note FINREP for Fund Service Providers - Guidance Note - Appendix 1
Minimum Capital Requirement Report		Bi-annually; within 4 months of firm year end and 2 months of firm half year end	
Bank Statements			This return requires the upload of bank statements
Management/Interim Accounts Upload		Annually; within 2 months of firm half year end	This return requires the upload of accounts complete with notes; i.e. a PDF of the firm's P&L and Balance Sheet
Fund Service Providers Interim Accounts			FINREP for Fund Service Providers - Guidance Note FINREP for Fund Service Providers - Guidance Note - Appendix 1
Fund Service Providers Quarterly Management Accounts	AIF Management Companies where a supervisory need is identified for a quarterly frequency. Firms will be advised of this on an individual basis.	Quarterly; within 20 working days of firm quarter end	FINREP for Fund Service Providers - Guidance Note FINREP for Fund Service Providers - Guidance Note - Appendix 1
Minimum Capital Requirement - Quarterly Accounts			
Bank Statements – Quarterly Accounts			This return requires the upload of bank statements
Fund Service Providers Monthly Management Accounts	AIF Management Companies where a supervisory need is identified for a monthly frequency. Firms will be advised of this on an individual basis.	Monthly; within 20 working days of calendar month end	FINREP for Fund Service Providers - Guidance Note FINREP for Fund Service Providers - Guidance Note - Appendix 1
Monthly Minimum Capital Requirement Report			
Bank Statements – Monthly Accounts			This return requires the upload of bank statements
Other Scheduled ONR Returns			
Annual PCF Confirmation	All AIF Management Companies	Annually; within 1 month of calendar year end	Refer to the Annual PCF Confirmation section of the Fitness & Probity, On-Going Compliance page of the Central Bank website.

Ad-Hoc Returns



Return Name	Applicable To	Return Frequency	Guidance Note / Comments
Acquiring Transaction Notification Form & Support Documentation	All AIF Management Companies	To be used to provide prior notification to the Central Bank of an acquiring transaction	If the firm is changing shareholding or ownership structure it must submit the Acquiring Transaction Notification Form
Audited Interim Accounts	All AIF Management Companies	If a firm has an interim audit performed during its financial year	This return requires the upload of accounts complete with notes; i.e. a PDF of the firm's P&L and Balance Sheet
Auditors Findings Report	All AIF Management Companies	If a report is issued to the Board by the external auditor detailing the auditor's findings in relation to the audited annual accounts	This return requires the upload of documents (pdf, word, etc.)
Capital Contribution Agreement	All AIF Management Companies	When a firm wishes to include a capital contribution in its regulatory capital	The Capital Contribution Agreement Form details new capital contributions to a firm and requests that these contributions may be included in its regulatory capital
Full Risk Assessment	All AIF Management Companies	As advised by the Central Bank when conducting a Full Risk Assessment	Materials requested will be detailed on a case-by-case basis
Inspection Documentation	All AIF Management Companies	As advised by the Central Bank when conducting an inspection	This consists of information requested by the inspection team
Internal Audits Documentation	All AIF Management Companies	Upon completion of each internal audit	When a firm completes an internal audit it should submit the findings to the Central Bank
Legal Agreements	All AIF Management Companies	When submitting copies of legal agreements to the firm's prudential supervisors	This return requires the upload of documents (pdf, word, etc.)
Letters	All AIF Management Companies	When submitting letters to the firm's prudential supervisors	This return requires the upload of documents (pdf, word, etc.)
Other Documents	All AIF Management Companies	When submitting other documents to the firm's prudential supervisors	This return requires the upload of documents (pdf, word, etc.)
Review Documentation	All AIF Management Companies	When requested by the Central Bank	This return requires the upload of documents (pdf, word, etc.)
Subordinated Loan Agreement > 5 Years	All AIF Management Companies	When a firm wishes to use subordinated debt with a maturity greater than 5 years to comply with its capital requirement	The firm must submit the Loan Subordination Agreement - 5 Year template
Subordinated Loan Agreement Perpetual	All AIF Management Companies	When the firm wishes to issue perpetual subordinated debt to comply with its capital requirement	The firm must submit the Perpetual Loan Subordination Agreement template