# DECREE of the National Bank of Slovakia of 4 November 2008

# on the submission of reports by pension fund management companies and supplementary pension asset management companies for statistical purposes

Pursuant to Article 35 (2) of the Act No. 747/2004 Coll. on financial market supervision and on amendments to certain laws, the National Bank of Slovakia stipulates as follows

#### **Article 1**

(1) The following reports shall be submitted by a pension fund management company and a supplementary pension asset management company :

| Report code      | Report name    |         |    |           |        |     |           |             |   |
|------------------|----------------|---------|----|-----------|--------|-----|-----------|-------------|---|
| a) F (NBS) 24-04 | Unconsolidated | balance | of | financial | assets | and | financial | liabilities | - |
|                  | balances       |         |    |           |        |     |           |             |   |
| b) F (NBS) 25-04 | Unconsolidated | balance | of | financial | assets | and | financial | liabilities | _ |
|                  | transactions   |         |    |           |        |     |           |             |   |

(2) Templates of the reports listed in paragraph 1 are attached hereto as Annexes No. 1 to 2; the methodology for compilation of the reports is a part of the annexes.

### **Article 2**

The reports listed in Article 1 (1) shall be presented as follows:

- a) by the pension fund management company for the company;
- b) by the pension fund management company for individual pension funds<sup>3</sup> created and managed by it;
- c) by the supplementary pension asset management company for the supplementary pension asset management company;
- d) by the supplementary pension asset management company for individual supplementary pension funds<sup>4</sup> created and managed by it.

### Article 3

(1) The reports listed in Article 1 (1) shall be prepared on a quarterly basis and submitted by the end of the month following the expiry of the first, second and third calendar quarter.

Article 47 (1) of the Act No. 43/2004 Coll. on retirement pension saving and on amendments to certain laws, as amended by the Act No. 747/2004 Coll.

Article 22 (1) of the Act No. 650/2004 Coll. on supplementary pension saving and on amendments to certain laws, as amended by the Act No. 747/2004 Coll.

<sup>&</sup>lt;sup>3</sup> Article 72 (4) of the Act No. 43/2004 Coll.

<sup>&</sup>lt;sup>4</sup> Article 43 (1) of the Act No. 650/2004 Coll.

- (2) The reports listed in Article 1 (1) shall be submitted for the last calendar quarter as follows:
- a) by 31 January of the next calendar year, prepared on the basis of interim data as at 31 December of the previous calendar year, adjusted by accounting transactions recognized from 1 January to 10 January of the next calendar year;
- b) by 31 March of the calendar year, prepared on the basis of data reported in the annual financial statements.
- (3) If the company referred to in Article 1 (1) as the income tax payer is allowed an extended period for filing its tax return under a separate regulation<sup>5</sup>, the reports listed in paragraph 2(b) shall be submitted as soon as the annual financial statements are prepared; should this be the case, information about the extension of the tax return filing period shall be presented by 31 March of the calendar year, and the reports listed in paragraph 2(b) shall also be submitted by 31 March of the calendar year, while relying on data about the balance of assets, net worth, liabilities, costs, income, and profit/loss as at 31 December of the previous calendar year, which data are known to the company as at 31 March of the calendar year and which are considered interim data.
- (4) The reports listed in Article 1 (1) shall be submitted electronically. For the purposes of this Decree, the electronic submission of reports shall mean the electronic transfer of data via the information system STATUS-DFT Collection, Processing and Storing of Statistics of Entities of the Slovak Financial Market.

#### Article 4

The report for the fourth calendar quarter 2008, to be submitted by 31 March 2009, shall be prepared in accordance with the regulation effective as at 31 December 2008.

### **Article 5**

The Decree of the National Bank of Slovakia No. 3/2008 of 18 March 2008 on the submission of reports by pension fund management companies and supplementary pension asset management companies for statistical purposes (Notice No. 98/2008 Coll.) is repealed.

#### Article 6

This Decree shall take effect as at 1 January 2009.

# Ivan Šramko m.p. Governor

Issued by: Statistics Department

Prepared by: Ing. Ján Seman, PhD., tel. 5787 2680

Ing. Karin Haganová, tel. 5787 2695

Article 49 (3) of the Act No. 595/2003 Coll. on income tax, as amended by the Act No. 688/2006 Coll.

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#### TEMPLATE

#### Unconsolidated balance of financial assets and financial liabilities – balances

| Name of reporting entity:   | Code of reporting entity: |
|---|---------------------------|
| First and last name of officer responsible for compilation of the report: | As at:                    |
| Telephone number of officer responsible for compilation of the report:    |                           |

|   |              |             |                      |              |                                   |               |                          | Fina                                     | ancial institutions                         | s S.12  | 1   | n EUR 000's   |
|---|--------------|-------------|----------------------|--------------|-----------------------------------|---------------|--------------------------|--|---|---|---|---|
|   |              |             |                      |              | Non-                              |               |                          |  |   |   |   |   |
| Financial instruments                       | F.I.<br>Code | Line<br>No. | TOTAL<br>S.1 and S.2 | TOTAL<br>S.1 | financial<br>institutions<br>S.11 | Total<br>S.12 | Total<br>S.121 and S.122 | National<br>Bank of<br>Slovakia<br>S.121 | Other<br>financial<br>institutions<br>S.122 | Other<br>financial<br>intermediaries<br>S.123 | Ancillary<br>financial<br>institutions<br>S.124 | Insurance<br>companies<br>and pension<br>funds<br>S.125 |
| a   |              | b           | 1                    | 2            | 3                                 | 4             | 5                        | 6  | 7   | 8   | 9   | 10  |
| Financial assets                            |              | 1           |                      |              |                                   |               |                          |  |   |   |   |   |
| Monetary gold and special drawing rights    | AF.1         | 2           |                      |              |                                   |               |                          |  |   |   |   |   |
| Monetary gold                               | AF.11        | 3           |                      |              |                                   |               |                          |  |   |   |   |   |
| Special drawing rights                      | AF.12        | 4           |                      |              |                                   |               |                          |  |   |   |   |   |
| Currency and deposits                       | AF.2         | 5           |                      |              |                                   |               |                          |  |   |   |   |   |
| Currency                                    | AF.21        | 6           |                      |              |                                   |               |                          |  |   |   |   |   |
| Transferable deposits                       | AF.22        | 7           |                      |              |                                   |               |                          |  |   |   |   |   |
| Other deposits                              | AF.29        | 8           |                      |              |                                   |               |                          |  |   |   |   |   |
| Securities except shares                    | AF.3         | 9           |                      |              |                                   |               |                          |  |   |   |   |   |
| Securities except shares and financial      | AF.33        | 10          |                      |              |                                   |               |                          |  |   |   |   |   |
| derivatives                                 |              |             |                      |              |                                   |               |                          |  |   |   |   |   |
| Short-term                                  | AF.331       | 11          |                      |              |                                   |               |                          |  |   |   |   |   |
| Long-term                                   | AF.332       | 12          |                      |              |                                   |               |                          |  |   |   |   |   |
| Financial derivatives                       | AF.34        | 13          |                      |              |                                   |               |                          |  |   |   |   |   |
| Lending/borrowing                           | AF.4         | 14          |                      |              |                                   |               |                          |  |   |   |   |   |
| Short-term                                  | AF.41        | 15          |                      |              |                                   |               |                          |  |   |   |   |   |
| Long-term                                   | AF.42        | 16          |                      |              |                                   |               |                          |  |   |   |   |   |
| Shares and other equity                     | AF.5         | 17          |                      |              |                                   |               |                          |  |   |   |   |   |
| Shares and other equity, except mutual fund | AF.51        | 18          |                      |              |                                   |               |                          |  |   |   |   |   |
| shares                                      |              |             |                      |              |                                   |               |                          |  |   |   |   |   |
| Listed shares                               | AF.511       | 19          |                      |              |                                   |               |                          |  |   |   |   |   |
| Unlisted shares                             | AF.512       | 20          |                      |              |                                   |               |                          |  |   |   |   |   |
| Other equity                                | AF.513       | 21          |                      |              |                                   |               |                          |  |   |   |   |   |
| Mutual fund shares                          | AF.52        | 22          |                      |              |                                   |               |                          |  |   |   |   |   |
| Shares/units of money market mutual funds   | AF.521       | 59          |                      |              |                                   |               |                          |  |   |   |   |   |

| Insurance technical reserves                | AF.6   | 23 |   |  |  |  |  |
|---|--------|----|---|--|--|--|--|
| Net worth of households                     | AF.61  | 24 |   |  |  |  |  |
| Net worth of households in life insurance   | AF.611 | 25 |   |  |  |  |  |
| reserves                                    |        |    | ' |  |  |  |  |
| Net worth of households in pension fund     | AF.612 | 26 |   |  |  |  |  |
| and supplementary pension fund reserves     |        |    |   |  |  |  |  |
| Pre-paid premium and reserves for           | AF.62  | 27 |   |  |  |  |  |
| outstanding claims                          |        |    |   |  |  |  |  |
| Other receivables                           | AF.7   | 28 |   |  |  |  |  |
| Business loan and advance payments          | AF.71  | 29 |   |  |  |  |  |
| Other                                       | AF.79  | 30 |   |  |  |  |  |
| Financial liabilities                       |        | 31 |   |  |  |  |  |
| Currency and deposits                       | AF.2   | 32 |   |  |  |  |  |
| Currency                                    | AF.21  | 33 |   |  |  |  |  |
| Transferable deposits                       | AF.22  | 34 |   |  |  |  |  |
| Other deposits                              | AF.29  | 35 |   |  |  |  |  |
| Securities except shares                    | AF.3   | 36 |   |  |  |  |  |
| Securities except shares and financial      | AF.33  | 37 |   |  |  |  |  |
| derivatives                                 |        |    |   |  |  |  |  |
| Short-term                                  | AF.331 | 38 |   |  |  |  |  |
| Long-term                                   | AF.332 | 39 |   |  |  |  |  |
| Financial derivatives                       | AF.34  | 40 |   |  |  |  |  |
| Lending/borrowing                           | AF.4   | 41 |   |  |  |  |  |
| Short-term                                  | AF.41  | 42 |   |  |  |  |  |
| Long-term                                   | AF.42  | 43 |   |  |  |  |  |
| Shares and other equity                     | AF.5   | 44 |   |  |  |  |  |
| Shares and other equity, except mutual fund | AF.51  | 45 |   |  |  |  |  |
| shares                                      |        |    |   |  |  |  |  |
| Listed shares                               | AF.511 | 46 |   |  |  |  |  |
| Unlisted shares                             | AF.512 | 47 |   |  |  |  |  |
| Other equity                                | AF.513 | 48 |   |  |  |  |  |
| Mutual fund shares                          | AF.52  | 49 |   |  |  |  |  |
| Insurance technical reserves                | AF.6   | 50 |   |  |  |  |  |
| Net worth of households                     | AF.61  | 51 |   |  |  |  |  |
| Net worth of households in life insurance   | AF.611 | 52 |   |  |  |  |  |
| reserves                                    |        |    |   |  |  |  |  |
| Net worth of households in pension fund     | AF.612 | 53 |   |  |  |  |  |
| and supplementary pension fund reserves     |        |    |   |  |  |  |  |
| Pre-paid premium and reserves for           | AF.62  | 54 |   |  |  |  |  |
| outstanding claims                          | 455    |    |   |  |  |  |  |
| Other liabilities                           | AF.7   | 55 |   |  |  |  |  |
| Business loan and advance payments          | AF.71  | 56 |   |  |  |  |  |
| Other                                       | AF.79  | 57 |   |  |  |  |  |
| Net financial assets                        |        | 58 |   |  |  |  |  |

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|---|-------------|
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| Name of reporting entity:   | Code of reporting entity: |
|---|---------------------------|
| First and last name of officer responsible for compilation of the report: | As at:                    |
| Telephone number of officer responsible for compilation of the report:    |                           |

|   |        |      |       | General gove             | ernment S.13         |                 |  |       | Non-residents S.2    |  |               |  |  |
|---|--------|------|-------|--------------------------|----------------------|-----------------|--|-------|----------------------|--|---------------|--|--|
|   | F.I.   | Line | Total | Central public           | Local                | Social security | Households<br>and non-profit             | TOTAL | European U           |  |               |  |  |
| Financial instruments                       | Code   | No.  | S.13  | administration<br>S.1311 | government<br>S.1313 | funds<br>S.1314 | institutions<br>serving to<br>households | S.2   | Total<br>S.211+S.212 | of which:<br>European<br>Monetary<br>Union S.212 | Other<br>S.22 |  |  |
| a   |        | b    | 11    | 12                       | 13                   | 14              | 15                                       | 16    | 17                   | 18   | 19            |  |  |
| Financial assets                            |        | 1    |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Monetary gold and special drawing rights    | AF.1   | 2    |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Monetary gold                               | AF.11  | 3    |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Special drawing rights                      | AF.12  | 4    |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Currency and deposits                       | AF.2   | 5    |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Currency                                    | AF.21  | 6    |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Transferable deposits                       | AF.22  | 7    |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Other deposits                              | AF.29  | 8    |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Securities except shares                    | AF.3   | 9    |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Securities except shares and financial      | AF.33  | 10   |       |                          |                      |                 |  |       |                      |  |               |  |  |
| derivatives                                 |        |      |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Short-term                                  | AF.331 | 11   |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Long-term                                   | AF.332 | 12   |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Financial derivatives                       | AF.34  | 13   |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Lending/borrowing                           | AF.4   | 14   |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Short-term                                  | AF.41  | 15   |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Long-term                                   | AF.42  | 16   |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Shares and other equity                     | AF.5   | 17   |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Shares and other equity, except mutual fund | AF.51  | 18   |       |                          |                      |                 |  |       |                      |  |               |  |  |
| shares                                      |        |      |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Listed shares                               | AF.511 | 19   |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Unlisted shares                             | AF.512 | 20   |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Other equity                                | AF.513 | 21   |       |                          |                      |                 | -  |       |                      | -  |               |  |  |
| Mutual fund shares                          | AF.52  | 22   |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Shares/units of money market mutual funds   | AF.521 | 59   |       |                          |                      |                 | -  |       |                      | -  |               |  |  |
| Insurance technical reserves                | AF.6   | 23   |       |                          |                      |                 |  |       |                      |  |               |  |  |
| Net worth of households                     | AF.61  | 24   |       |                          |                      |                 |  |       |                      |  |               |  |  |

| _  |                |    |     | 1 | ı | 1 |     | 1 |  |
|--|----------------|----|-----|---|---|---|-----|---|--|
| Net worth of households in life insurance reserves                         | AF.611         | 25 |     |   |   |   |     |   |  |
| Net worth of households in pension fund                                    | AF.612         | 26 |     |   |   |   |     |   |  |
|  | AF.012         | 20 |     |   |   |   |     |   |  |
| and supplementary pension fund reserves  Pre-paid premium and reserves for | AF.62          | 27 |     |   |   |   |     |   |  |
| outstanding claims   | AF.02          | 21 |     |   |   |   |     |   |  |
| Other receivables  | AF.7           | 28 |     |   |   |   |     |   |  |
|  | AF.71          |    |     |   |   |   |     |   |  |
| Business loan and advance payments   | AF.71<br>AF.79 | 29 |     |   |   |   |     |   |  |
| Other  | AF./9          | 30 |     |   |   |   |     |   |  |
| Financial liabilities  | 170            | 31 |     |   |   |   |     |   |  |
| Currency and deposits  | AF.2           | 32 |     |   |   |   |     |   |  |
| Currency   | AF.21          | 33 |     |   |   |   |     |   |  |
| Transferable deposits  | AF.22          | 34 |     |   |   |   |     |   |  |
| Other deposits   | AF.29          | 35 |     |   |   |   |     |   |  |
| Securities except shares   | AF.3           | 36 |     |   |   |   |     |   |  |
| Securities except shares and financial                                     | AF.33          | 37 |     |   |   |   |     |   |  |
| derivatives  |                |    |     |   |   |   |     |   |  |
| Short-term   | AF.331         | 38 |     |   |   |   |     |   |  |
| Long-term  | AF.332         | 39 |     |   |   |   |     |   |  |
| Financial derivatives  | AF.34          | 40 |     |   |   |   |     |   |  |
| Lending/borrowing  | AF.4           | 41 |     |   |   |   |     |   |  |
| Short-term   | AF.41          | 42 |     |   |   |   |     |   |  |
| Long-term  | AF.42          | 43 |     |   |   |   |     |   |  |
| Shares and other equity  | AF.5           | 44 |     |   |   |   |     |   |  |
| Shares and other equity, except mutual fund                                | AF.51          | 45 |     |   |   |   |     |   |  |
| shares   |                |    |     |   |   |   |     |   |  |
| Listed shares  | AF.511         | 46 |     |   |   |   |     |   |  |
| Unlisted shares  | AF.512         | 47 |     |   |   |   |     |   |  |
| Other equity   | AF.513         | 48 |     |   |   |   |     |   |  |
| Mutual fund shares   | AF.52          | 49 |     |   |   |   |     |   |  |
| Insurance technical reserves   | AF.6           | 50 |     |   |   |   |     |   |  |
| Net worth of households  | AF.61          | 51 |     |   |   |   |     |   |  |
| Net worth of households in life insurance                                  | AF.611         | 52 |     |   |   |   |     |   |  |
| reserves   |                |    | ' I |   |   |   | ' · |   |  |
| Net worth of households in pension fund                                    | AF.612         | 53 |     |   |   |   |     |   |  |
| and supplementary pension fund reserves                                    |                |    |     |   |   |   |     |   |  |
| Pre-paid premium and reserves for  | AF.62          | 54 |     |   |   |   |     |   |  |
| outstanding claims   |                | -  |     |   |   |   |     |   |  |
| Other liabilities  | AF.7           | 55 |     |   |   |   |     |   |  |
| Business loan and advance payments   | AF.71          | 56 |     |   |   |   |     |   |  |
| Other  | AF.79          | 57 |     |   |   |   |     |   |  |
| Net financial assets   | .11.//         | 58 |     |   |   |   |     |   |  |
| 1 to Thundre about   |                | 20 |     |   |   |   |     |   |  |

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| Name of reporting entity:   | Code of reporting entity: |
|---|---------------------------|
| First and last name of officer responsible for compilation of the report: | As at:                    |
| Telephone number of officer responsible for compilation of the report:    |                           |

|  |                |      |   |                             |                       |   | S.2 Non-                                      | residents                                       |   |                               |   |                                  |  |  |
|--|----------------|------|---|-----------------------------|-----------------------|---|---|---|---|-------------------------------|---|----------------------------------|--|--|
|  | F.I.           | Line |   | Euro area non-residents     |                       |   |   |   |   |                               |   |                                  |  |  |
| Financial instruments                              | Code           | No.  | Non-<br>financial<br>institutions<br>S.11 | Total<br>S.121 and<br>S.122 | Central bank<br>S.121 | Other<br>financial<br>institutions<br>S.122 | Other<br>financial<br>intermediaries<br>S.123 | Ancillary<br>financial<br>institutions<br>S.124 | Insurance<br>companies<br>and pension<br>funds<br>S.125 | General<br>government<br>S.13 | Households<br>and non-<br>profit<br>institutions<br>serving to<br>household<br>S.14 and<br>S.15 | Other EU<br>countries and<br>ROW |  |  |
| a  |                | b    | 20  | 21                          | 22                    | 23  | 24  | 25  | 26  | 27                            | 28  | 29                               |  |  |
| Financial assets                                   | A T: 1         | 1    |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Monetary gold and special drawing rights           | AF.11          | 3    |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Monetary gold Special drawing rights               | AF.11<br>AF.12 | 4    |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Currency and deposits                              | AF.12<br>AF.2  | 5    |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Currency   | AF.21          | 6    |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Transferable deposits                              | AF.22          | 7    |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Other deposits                                     | AF.22<br>AF.29 | 8    |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Securities except shares                           | AF.3           | 9    |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Securities except shares and financial derivatives | AF.33          | 10   |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Short-term   | AF.331         | 11   |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Long-term  | AF.332         | 12   |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Financial derivatives                              | AF.34          | 13   |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Lending/borrowing                                  | AF.4           | 14   |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Short-term   | AF.41          | 15   |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Long-term  | AF.42          | 16   |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Shares and other equity                            | AF.5           | 17   |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Shares and other equity, except mutual fund shares | AF.51          | 18   |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Listed shares                                      | AF.511         | 19   |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |
| Unlisted shares                                    | AF.512         | 20   |   |                             |                       |   |   |   |   |                               |   |                                  |  |  |

| Other equity                              | AF.513   | 21 |  |  |  |      |      |
|---|----------|----|--|--|--|------|------|
| Mutual fund shares                        | AF.52    | 22 |  |  |  |      |      |
| Shares/units of money market mutual funds | AF.521   | 59 |  |  |  |      |      |
| Insurance technical reserves              | AF.6     | 23 |  |  |  |      |      |
| Net worth of households                   | AF.61    | 24 |  |  |  |      |      |
| Net worth of households in life insurance | AF.611   | 25 |  |  |  |      |      |
| reserves                                  |          |    |  |  |  |      |      |
| Net worth of households in pension fund   | AF.612   | 26 |  |  |  |      |      |
| and supplementary pension fund reserves   | 711 .012 | 20 |  |  |  |      |      |
| Pre-paid premium and reserves for         | AF.62    | 27 |  |  |  |      |      |
| outstanding claims                        | AI .02   | 21 |  |  |  | <br> | <br> |
| Other receivables                         | AF.7     | 28 |  |  |  |      |      |
|   | AF.71    | 29 |  |  |  |      |      |
| Business loan and advance payments        |          |    |  |  |  |      |      |
| Other                                     | AF.79    | 30 |  |  |  |      |      |
| Financial liabilities                     |          | 31 |  |  |  |      |      |
| Currency and deposits                     | AF.2     | 32 |  |  |  |      |      |
| Currency                                  | AF.21    | 33 |  |  |  |      |      |
| Transferable deposits                     | AF.22    | 34 |  |  |  |      |      |
| Other deposits                            | AF.29    | 35 |  |  |  |      |      |
| Securities except shares                  | AF.3     | 36 |  |  |  |      |      |
| Securities except shares and financial    | AF.33    | 37 |  |  |  |      |      |
| derivatives                               |          |    |  |  |  |      |      |
| Short-term                                | AF.331   | 38 |  |  |  |      |      |
| Long-term                                 | AF.332   | 39 |  |  |  |      |      |
| Financial derivatives                     | AF.34    | 40 |  |  |  |      |      |
| Lending/borrowing                         | AF.4     | 41 |  |  |  |      |      |
| Short-term                                | AF.41    | 42 |  |  |  |      |      |
| Long-term                                 | AF.42    | 43 |  |  |  |      |      |
| Shares and other equity                   | AF.5     | 44 |  |  |  |      |      |
| Shares and other equity, except mutual    | AF.51    | 45 |  |  |  |      |      |
|   | AF.31    | 43 |  |  |  |      |      |
| fund shares                               | AE 511   | 16 |  |  |  |      |      |
| Listed shares                             | AF.511   | 46 |  |  |  |      |      |
| Unlisted shares                           | AF.512   | 47 |  |  |  |      |      |
| Other equity                              | AF.513   | 48 |  |  |  |      |      |
| Mutual fund shares                        | AF.52    | 49 |  |  |  |      |      |
| Insurance technical reserves              | AF.6     | 50 |  |  |  |      |      |
| Net worth of households                   | AF.61    | 51 |  |  |  |      |      |
| Net worth of households in life insurance | AF.611   | 52 |  |  |  |      |      |
| reserves                                  |          |    |  |  |  |      |      |
| Net worth of households in pension fund   | AF.612   | 53 |  |  |  |      |      |
| and supplementary pension fund reserves   |          |    |  |  |  |      |      |
| Pre-paid premium and reserves for         | AF.62    | 54 |  |  |  |      |      |
| outstanding claims                        |          | -  |  |  |  |      |      |
| Other liabilities                         | AF.7     | 55 |  |  |  |      |      |
| Business loan and advance payments        | AF.71    | 56 |  |  |  |      |      |
| Other                                     | AF.79    | 57 |  |  |  |      |      |
| Net financial assets                      | 111.17   | 58 |  |  |  |      |      |
| Not illialicial assets                    |          | 50 |  |  |  |      |      |

# Methodology for compilation of the report F (NBS) 24 – 04

- 1. The report shall include balances such as assets consisting of assets and liabilities at certain point of time.
- 2. In the left corner of the heading, the words "Name of reporting entity:" shall be followed, in the case of a pension fund management company or a supplementary pension asset management company, by the business name of the pension fund management company or the supplementary pension asset management company and, in the case of a pension fund or a supplementary pension fund, by the name of the relevant pension fund or the supplementary pension fund.
- 3. In the right corner of the heading, the words "As at:" shall be followed by the date of the last calendar day of the relevant quarter of the calendar year.
- 4. The assets and liabilities items shall be reported by sectors and subsectors in accordance with the Decree of the Statistical Office of the Slovak Republic No. 449/2000 Coll. promulgating the classification of assets, balance sheet items, transactions and other flows on national accounts of the Slovak Republic, and the classification of institutional sectors and subsectors in the system of national accounts of the Slovak Republic, which follows up the Regulation of the European Council No. 2223/96 of 25 June 1996 on the European system of national and regional accounts in the Community.
- 5. The financial instrument **Monetary gold and special drawing rights** shall report the financial asset 'monetary gold' which is held as an FX reserve by the National Bank of Slovakia, and 'special drawing rights' which constitute the international reserve funds created by the International Monetary Fund and allocated to its members to replenish their existing monetary reserves.
- 6. The financial instrument **Currency and deposits** shall report the sum of money in circulation and all types of financial deposits in euro and foreign currency.
- 7. The financial instrument **Securities except shares** shall report financial assets and financial liabilities which can be traded on secondary markets and to which no right of ownership is attached.
- 8. The financial instrument **Lending/borrowing** shall report financial assets and financial liabilities arising from the provision of funds, either directly or via intermediaries.
- 9. The financial instrument **Shares and other equity** shall report financial assets and financial liabilities which entitle their holder to share the profit of the entrepreneur and his net worth in the case of liquidation.
- 10. The financial instrument Insurance technical reserves shall report financial assets and financial liabilities of pension funds and supplementary pension funds created by employers and/or employees or groups of self-employed persons to provide pensions to employees or self-employed persons.
- 11. The financial instrument **Other receivables and other liabilities** shall report financial assets and financial liabilities created as counterparts of financial transactions or non-financial transactions in the cases when there is a time-shift between such transactions and the corresponding payment.
- 12. The financial instrument **Net financial assets** shall report the difference between financial assets and financial liabilities.

#### 13. Abbreviations used

F.I. Code - financial instrument code under the European system of accounts (ESA95)

Line No. - line number 000's - thousand

S. - sector / subsectorAF - balance of financial asset as at certain date

Annex No. 2 to Decree No. 21/2008 F (NBS) 25-04

#### TEMPLATE

#### Unconsolidated balance of financial assets and financial liabilities – transactions

| Name of reporting entity:   | Code of reporting entity: |  |
|---|---------------------------|--|
| First and last name of officer responsible for compilation of the report: | As at: ]                  |  |
| Telephone number of officer responsible for compilation of the report:    |                           |  |

|  |                  |             |                      |              |                                   |                             |                          |  |   |   | 1   | n EUR 000's   |  |
|--|------------------|-------------|----------------------|--------------|-----------------------------------|-----------------------------|--------------------------|--|---|---|---|---|--|
|  |                  |             |                      |              | Non-                              | Financial institutions S.12 |                          |  |   |   |   |   |  |
| Financial instruments                              | F.I.<br>Code     | Line<br>No. | TOTAL<br>S.1 and S.2 | TOTAL<br>S.1 | financial<br>institutions<br>S.11 | Total<br>S.12               | Total<br>S.121 and S.122 | National<br>Bank of<br>Slovakia<br>S.121 | Other<br>financial<br>institutions<br>S.122 | Other<br>financial<br>intermediaries<br>S.123 | Ancillary<br>financial<br>institutions<br>S.124 | Insurance<br>companies<br>and pension<br>funds<br>S.125 |  |
| a  |                  | b           | 1                    | 2            | 3                                 | 4                           | 5                        | 6  | 7   | 8   | 9   | 10  |  |
| Financial assets                                   |                  | 1           |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Monetary gold and special drawing rights           | AF.1             | 2           |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Monetary gold                                      | AF.11            | 3           |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Special drawing rights                             | AF.12            | 4           |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Currency and deposits                              | AF.2             | 5           |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Currency   | AF.21            | 6           |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Transferable deposits                              | AF.22            | 7           |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Other deposits                                     | AF.29            | 8           |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Securities except shares                           | AF.3             | 9           |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Securities except shares and financial             | AF.33            | 10          |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| derivatives  |                  |             |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Short-term   | AF.331           | 11          |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Long-term  | AF.332           | 12          |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Financial derivatives                              | AF.34            | 13          |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Lending/borrowing                                  | AF.4             | 14          |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Short-term   | AF.41            | 15          |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Long-term  | AF.42            | 16          |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Shares and other equity                            | AF.5             | 17          |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Shares and other equity, except mutual fund shares | AF.51            | 18          |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Listed shares                                      | AF.511           | 19          |                      |              |                                   |                             |                          |  |   |   |   |   |  |
|  | AF.511<br>AF.512 | 20          |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Unlisted shares                                    |                  |             |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Other equity                                       | AF.513           | 21          |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Mutual fund shares                                 | AF.52            | 22          |                      |              |                                   |                             |                          |  |   |   |   |   |  |
| Shares/units of money market mutual funds          | AF.521           | 59          |                      |              |                                   |                             |                          |  | 1   |   | I   | 1   |  |

| Insurance technical reserves   | AF.6    | 23 |   |  |  |  |          |
|--|---------|----|---|--|--|--|----------|
| Net worth of households  | AF.61   | 24 |   |  |  |  |          |
| Net worth of households in life insurance  | AF.611  | 25 |   |  |  |  |          |
| reserves   |         |    | 1 |  |  |  |          |
| Net worth of households in pension fund<br>and supplementary pension fund reserves | AF.612  | 26 |   |  |  |  |          |
| and supplementary pension juna reserves  | A E (2) | 27 |   |  |  |  |          |
| Pre-paid premium and reserves for outstanding claims                               | AF.62   | 21 |   |  |  |  |          |
| Other receivables  | AF.7    | 28 |   |  |  |  |          |
| Business loan and advance payments   | AF.71   | 29 |   |  |  |  |          |
| Other  | AF.79   | 30 |   |  |  |  |          |
| Financial liabilities  | 111177  | 31 |   |  |  |  |          |
| Currency and deposits  | AF.2    | 32 |   |  |  |  |          |
| Currency   | AF.21   | 33 |   |  |  |  |          |
| Transferable deposits  | AF.22   | 34 |   |  |  |  |          |
| Other deposits   | AF.29   | 35 |   |  |  |  |          |
| Securities except shares   | AF.3    | 36 |   |  |  |  |          |
| Securities except shares and financial   | AF.33   | 37 |   |  |  |  |          |
| derivatives  |         |    |   |  |  |  | <u> </u> |
| Short-term   | AF.331  | 38 |   |  |  |  |          |
| Long-term  | AF.332  | 39 |   |  |  |  |          |
| Financial derivatives  | AF.34   | 40 |   |  |  |  |          |
| Lending/borrowing  | AF.4    | 41 |   |  |  |  |          |
| Short-term   | AF.41   | 42 |   |  |  |  |          |
| Long-term  | AF.42   | 43 |   |  |  |  |          |
| Shares and other equity  | AF.5    | 44 |   |  |  |  |          |
| Shares and other equity, except mutual fund shares                                 | AF.51   | 45 |   |  |  |  |          |
| Listed shares  | AF.511  | 46 |   |  |  |  |          |
| Unlisted shares  | AF.512  | 47 |   |  |  |  |          |
| Other equity   | AF.513  | 48 |   |  |  |  |          |
| Mutual fund shares   | AF.52   | 49 |   |  |  |  |          |
| Insurance technical reserves   | AF.6    | 50 |   |  |  |  |          |
| Net worth of households  | AF.61   | 51 |   |  |  |  |          |
| Net worth of households in life insurance  | AF.611  | 52 |   |  |  |  |          |
| reserves   |         |    |   |  |  |  |          |
| Net worth of households in pension fund  | AF.612  | 53 |   |  |  |  |          |
| and supplementary pension fund reserves  |         |    |   |  |  |  | <br>     |
| Pre-paid premium and reserves for  | AF.62   | 54 |   |  |  |  |          |
| outstanding claims   |         |    |   |  |  |  |          |
| Other liabilities  | AF.7    | 55 |   |  |  |  |          |
| Business loan and advance payments   | AF.71   | 56 |   |  |  |  |          |
| Other  | AF.79   | 57 |   |  |  |  |          |
| Net financial assets   |         | 58 |   |  |  |  |          |

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|---|-------------|
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| Name of reporting entity:   | Code of reporting entity: |
|---|---------------------------|
| First and last name of officer responsible for compilation of the report: | As at:                    |
| Telephone number of officer responsible for compilation of the report:    |                           |

|   |        | Line |       | General gove             | ernment S.13         |                 |  |       | Non-resi             |  | in EUR 000's  |
|---|--------|------|-------|--------------------------|----------------------|-----------------|--|-------|----------------------|--|---------------|
|   | F.I.   |      | Total | Central public           | Local                | Social security | Households and non-profit                | TOTAL | European             | Union S.21                                       |               |
| Financial instruments                       | Code   | No.  | S.13  | administration<br>S.1311 | government<br>S.1313 | funds<br>S.1314 | institutions<br>serving to<br>households | S.2   | Total<br>S.211+S.212 | of which:<br>European<br>Monetary<br>Union S.212 | Other<br>S.22 |
| a   |        | b    | 11    | 12                       | 13                   | 14              | 15                                       | 16    | 17                   | 18   | 19            |
| Financial assets                            |        | 1    |       |                          |                      |                 |  |       |                      |  |               |
| Monetary gold and special drawing rights    | AF.1   | 2    |       |                          |                      |                 |  |       |                      |  |               |
| Monetary gold                               | AF.11  | 3    |       |                          |                      |                 |  |       |                      |  |               |
| Special drawing rights                      | AF.12  | 4    |       |                          |                      |                 |  |       |                      |  |               |
| Currency and deposits                       | AF.2   | 5    |       |                          |                      |                 |  |       |                      |  |               |
| Currency                                    | AF.21  | 6    |       |                          |                      |                 |  |       |                      |  |               |
| Transferable deposits                       | AF.22  | 7    |       |                          |                      |                 |  |       |                      |  |               |
| Other deposits                              | AF.29  | 8    |       |                          |                      |                 |  |       |                      |  |               |
| Securities except shares                    | AF.3   | 9    |       |                          |                      |                 |  |       |                      |  |               |
| Securities except shares and financial      | AF.33  | 10   |       |                          |                      |                 |  |       |                      |  |               |
| derivatives                                 |        |      |       |                          |                      |                 |  |       |                      |  |               |
| Short-term                                  | AF.331 | 11   |       |                          |                      |                 |  |       |                      |  |               |
| Long-term                                   | AF.332 | 12   |       |                          |                      |                 |  |       |                      |  |               |
| Financial derivatives                       | AF.34  | 13   |       |                          |                      |                 |  |       |                      |  |               |
| Lending/borrowing                           | AF.4   | 14   |       |                          |                      |                 |  |       |                      |  |               |
| Short-term                                  | AF.41  | 15   |       |                          |                      |                 |  |       |                      |  |               |
| Long-term                                   | AF.42  | 16   |       |                          |                      |                 |  |       |                      |  |               |
| Shares and other equity                     | AF.5   | 17   |       |                          |                      |                 |  |       |                      |  |               |
| Shares and other equity, except mutual fund | AF.51  | 18   |       |                          |                      |                 |  |       |                      |  |               |
| shares                                      |        |      |       |                          |                      |                 |  |       |                      |  |               |
| Listed shares                               | AF.511 | 19   |       |                          |                      |                 |  |       |                      |  |               |
| Unlisted shares                             | AF.512 | 20   |       |                          |                      |                 |  |       |                      |  |               |
| Other equity                                | AF.513 | 21   |       |                          |                      |                 |  |       |                      |  |               |
| Mutual fund shares                          | AF.52  | 22   |       |                          |                      |                 |  |       |                      |  |               |
| Shares/units of money market mutual funds   | AF.521 | 59   |       |                          |                      |                 |  |       |                      |  |               |
| Insurance technical reserves                | AF.6   | 23   |       |                          |                      |                 |  |       |                      |  |               |
| Net worth of households                     | AF.61  | 24   |       |                          |                      |                 |  |       |                      |  |               |

|  | 1      |    |  | ı | 1 |  | ı | 1 |
|--|--------|----|--|---|---|--|---|---|
| Net worth of households in life insurance reserves                                 | AF.611 | 25 |  |   |   |  |   |   |
| Net worth of households in pension fund<br>and supplementary pension fund reserves | AF.612 | 26 |  |   |   |  |   |   |
| Pre-paid premium and reserves for outstanding claims                               | AF.62  | 27 |  |   |   |  |   |   |
| Other receivables  | AF.7   | 28 |  |   |   |  |   |   |
| Business loan and advance payments   | AF.71  | 29 |  |   |   |  |   |   |
| Other  | AF.79  | 30 |  |   |   |  |   |   |
| Financial liabilities  | 111.17 | 31 |  |   |   |  |   |   |
| Currency and deposits  | AF.2   | 32 |  |   |   |  |   |   |
| Currency   | AF.21  | 33 |  |   |   |  |   |   |
| Transferable deposits  | AF.22  | 34 |  |   |   |  |   |   |
| Other deposits   | AF.29  | 35 |  |   |   |  |   |   |
| Securities except shares   | AF.3   | 36 |  |   |   |  |   |   |
| Securities except shares and financial   | AF.33  | 37 |  |   |   |  |   |   |
| derivatives  |        |    |  |   |   |  |   |   |
| Short-term   | AF.331 | 38 |  |   |   |  |   |   |
| Long-term  | AF.332 | 39 |  |   |   |  |   |   |
| Financial derivatives  | AF.34  | 40 |  |   |   |  |   |   |
| Lending/borrowing  | AF.4   | 41 |  |   |   |  |   |   |
| Short-term   | AF.41  | 42 |  |   |   |  |   |   |
| Long-term  | AF.42  | 43 |  |   |   |  |   |   |
| Shares and other equity  | AF.5   | 44 |  |   |   |  |   |   |
| Shares and other equity, except mutual fund  | AF.51  | 45 |  |   |   |  |   |   |
| shares   |        |    |  |   |   |  |   |   |
| Listed shares  | AF.511 | 46 |  |   |   |  |   |   |
| Unlisted shares  | AF.512 | 47 |  |   |   |  |   |   |
| Other equity   | AF.513 | 48 |  |   |   |  |   |   |
| Mutual fund shares   | AF.52  | 49 |  |   |   |  |   |   |
| Insurance technical reserves   | AF.6   | 50 |  |   |   |  |   |   |
| Net worth of households  | AF.61  | 51 |  |   |   |  |   |   |
| Net worth of households in life insurance  | AF.611 | 52 |  |   |   |  |   |   |
| reserves   |        |    |  |   |   |  |   |   |
| Net worth of households in pension fund  | AF.612 | 53 |  |   |   |  |   |   |
| and supplementary pension fund reserves  |        |    |  |   |   |  |   |   |
| Pre-paid premium and reserves for  | AF.62  | 54 |  |   |   |  |   |   |
| outstanding claims   |        |    |  |   |   |  |   |   |
| Other liabilities  | AF.7   | 55 |  |   |   |  |   |   |
| Business loan and advance payments   | AF.71  | 56 |  |   |   |  |   |   |
| Other  | AF.79  | 57 |  |   |   |  |   |   |
| Net financial assets   |        | 58 |  |   |   |  |   |   |

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|---|-------------|
|   | Page 3/3    |

| Name of reporting entity:   | Code of reporting entity: |
|---|---------------------------|
| First and last name of officer responsible for compilation of the report: | As at:                    |
| Telephone number of officer responsible for compilation of the report:    |                           |

|  |              |             | S.2 Non-residents                         |                             |                       |   |   |   |   |                               |   |                                  |  |
|--|--------------|-------------|---|-----------------------------|-----------------------|---|---|---|---|-------------------------------|---|----------------------------------|--|
| Financial instruments                              | F.I.<br>Code | Line<br>No. |   | Euro area non-residents     |                       |   |   |   |   |                               |   |                                  |  |
|  | Code         |             | Non-<br>financial<br>institutions<br>S.11 | Total<br>S.121 and<br>S.122 | Central bank<br>S.121 | Other<br>financial<br>institutions<br>S.122 | Other<br>financial<br>intermediaries<br>S.123 | Ancillary<br>financial<br>institutions<br>S.124 | Insurance<br>companies<br>and pension<br>funds<br>S.125 | General<br>government<br>S.13 | Households<br>and non-<br>profit<br>institutions<br>serving to<br>household<br>S.14 and<br>S.15 | Other EU<br>countries and<br>ROW |  |
| a  |              | b           | 20  | 21                          | 22                    | 23  | 24  | 25  | 26  | 27                            | 28  | 29                               |  |
| Financial assets                                   |              | 1           |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Monetary gold and special drawing rights           | AF.1         | 2           |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Monetary gold                                      | AF.11        | 3           |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Special drawing rights                             | AF.12        | 4           |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Currency and deposits                              | AF.2         | 5           |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Currency   | AF.21        | 6           |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Transferable deposits                              | AF.22        | 7           |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Other deposits                                     | AF.29        | 8           |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Securities except shares                           | AF.3         | 9           |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Securities except shares and financial derivatives | AF.33        | 10          |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Short-term   | AF.331       | 11          |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Long-term  | AF.332       | 12          |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Financial derivatives                              | AF.34        | 13          |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Lending/borrowing                                  | AF.4         | 14          |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Short-term   | AF.41        | 15          |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Long-term  | AF.42        | 16          |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Shares and other equity                            | AF.5         | 17          |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Shares and other equity, except mutual fund shares | AF.51        | 18          |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Listed shares                                      | AF.511       | 19          |   |                             |                       |   |   |   |   |                               |   |                                  |  |
| Unlisted shares                                    | AF.512       | 20          |   |                             |                       |   |   |   |   |                               |   |                                  |  |

| Odin   | AE 512         | 21 |  |  |  |   |  |
|--|----------------|----|--|--|--|---|--|
| Other equity   | AF.513         | 21 |  |  |  |   |  |
| Mutual fund shares   | AF.52          | 22 |  |  |  |   |  |
| Shares/units of money market mutual funds  | AF.521         | 59 |  |  |  |   |  |
| Insurance technical reserves   | AF.6           | 23 |  |  |  |   |  |
| Net worth of households  | AF.61          | 24 |  |  |  |   |  |
| Net worth of households in life insurance reserves                                 | AF.611         | 25 |  |  |  |   |  |
| Net worth of households in pension fund<br>and supplementary pension fund reserves | AF.612         | 26 |  |  |  |   |  |
| Pre-paid premium and reserves for outstanding claims                               | AF.62          | 27 |  |  |  | 1 |  |
| Other receivables  | AF.7           | 28 |  |  |  |   |  |
| Business loan and advance payments   | AF.71          | 29 |  |  |  |   |  |
|  | AF.71<br>AF.79 | 30 |  |  |  |   |  |
| Other  | АГ./У          |    |  |  |  |   |  |
| Financial liabilities  | 1.0            | 31 |  |  |  |   |  |
| Currency and deposits  | AF.2           | 32 |  |  |  |   |  |
| Currency   | AF.21          | 33 |  |  |  |   |  |
| Transferable deposits  | AF.22          | 34 |  |  |  |   |  |
| Other deposits   | AF.29          | 35 |  |  |  |   |  |
| Securities except shares   | AF.3           | 36 |  |  |  |   |  |
| Securities except shares and financial derivatives                                 | AF.33          | 37 |  |  |  |   |  |
| Short-term   | AF.331         | 38 |  |  |  |   |  |
| Long-term  | AF.332         | 39 |  |  |  |   |  |
| Financial derivatives  | AF.34          | 40 |  |  |  |   |  |
| Lending/borrowing  | AF.4           | 41 |  |  |  |   |  |
| Short-term   | AF.41          | 42 |  |  |  |   |  |
| Long-term  | AF.42          | 43 |  |  |  |   |  |
| Shares and other equity  | AF.5           | 44 |  |  |  |   |  |
| Shares and other equity, except mutual fund shares                                 | AF.51          | 45 |  |  |  |   |  |
| Listed shares  | AF.511         | 46 |  |  |  |   |  |
| Unlisted shares  | AF.512         | 47 |  |  |  |   |  |
| Other equity   | AF.513         | 48 |  |  |  |   |  |
| Mutual fund shares   | AF.52          | 49 |  |  |  |   |  |
| Insurance technical reserves   | AF.6           | 50 |  |  |  |   |  |
| Net worth of households  | AF.61          | 51 |  |  |  |   |  |
| Net worth of nousenoids  |                | 52 |  |  |  |   |  |
| Net worth of households in life insurance reserves                                 | AF.611         |    |  |  |  |   |  |
| Net worth of households in pension fund<br>and supplementary pension fund reserves | AF.612         | 53 |  |  |  |   |  |
| Pre-paid premium and reserves for outstanding claims                               | AF.62          | 54 |  |  |  |   |  |
| Other liabilities  | AF.7           | 55 |  |  |  |   |  |
| Business loan and advance payments   | AF.71          | 56 |  |  |  |   |  |
| Other  | AF.71<br>AF.79 | 57 |  |  |  |   |  |
|  | Аг./9          | 58 |  |  |  |   |  |
| Net financial assets   |                | 58 |  |  |  |   |  |

# Methodology for compilation of the report F (NBS) 25 – 04

- 1. The report shall include transactions such as net increase of financial assets, or net changes of financial liabilities, for each type of the financial instrument.
- 2. In the left corner of the heading, the words "Name of reporting entity:" shall be followed, in the case of a pension asset management company or a supplementary pension asset management company, by the business name of the pension asset management company or the supplementary pension asset management company and, in the case of a pension fund or a supplementary pension fund, by the name of the relevant pension fund or the supplementary pension fund.
- 3. In the right corner of the heading, the words "As at:" shall be followed by the date of the last calendar day of the relevant quarter of the calendar year in which a transaction was made.
- 4. The assets and liabilities items shall be reported by sectors and subsectors in accordance with the Decree of the Statistical Office of the Slovak Republic No. 449/2000 Coll. promulgating the classification of assets, balance sheet items, transactions and other flows on national accounts of the Slovak Republic, and the classification of institutional sectors and subsectors in the system of national accounts of the Slovak Republic, which follows up the Regulation of the European Council No. 2223/96 of 25 June 1996 on the European system of national and regional accounts in the Community.
- 5. The financial instrument **Monetary gold and special drawing rights** shall report the financial asset 'monetary gold' which is held as an FX reserve by the National Bank of Slovakia, and 'special drawing rights' which constitute the international reserve funds created by the International Monetary Fund and allocated to its members to replenish their existing monetary reserves.
- 6. The financial instrument **Currency and deposits** shall report the sum of money in circulation and all types of financial deposits in euro and foreign currency.
- 7. The financial instrument **Securities except shares** shall report financial assets and financial liabilities which can be traded on secondary markets and to which no right of ownership is attached.
- 8. The financial instrument **Lending/borrowing** shall report financial assets and financial liabilities arising from the provision of funds, either directly or via intermediaries.
- 9. The financial instrument **Shares and other equity** shall report financial assets and financial liabilities which entitle their holder to share the profit of the entrepreneur and his net worth in the case of liquidation.
- 10. The financial instrument **Insurance technical reserves** shall report financial assets and financial liabilities of pension funds and supplementary pension funds created by employers and/or employees or groups of self-employed persons to provide pensions to employees or self-employed persons.
- 11. The financial instrument **Other receivables and other liabilities** shall report financial assets and financial liabilities created as counterparts of financial transactions or non-financial transactions in the cases when there is a time-shift between such transactions and the corresponding payment.
- 12. The financial instrument **Net lending/net borrowing** shall report the difference between financial assets and financial liabilities.

## 13. Abbreviations used:

F.I. Code - financial instrument code under the European system of accounts (ESA95)

Line No. - line number
000's - thousand
S. - sector / subsector
F - transaction involving financial instrument