

**16**  
**DECREE**  
**of Národná banka Slovenska**  
**of 24 November 2015**

**on reporting by the Slovak Insurers' Bureau**

Národná banka Slovenska, in accordance with Article 26(4) of Act No 381/2001 Coll. on compulsory motor third party liability insurance (and amending certain laws), as amended by Act No 110/2007 Coll. and in accordance with Article 35(2) of Act No 747/2004 Coll. on financial market supervision (and amending certain laws), as amended, has adopted this Decree:

**Article 1**

Reporting by the Slovak Insurers' Bureau includes submission of the following:

- (a) Skp (VCI) 03-04      The report on activity of the Slovak Insurers' Bureau, a template of which, together with the methodology for its production, is given in Annex 1,
- (b) Skp (VCL) 04-04      The report on contributions from members of the Slovak Insurers' Bureau, a template of which, together with the methodology for its production, is given in Annex 2,
- (c) Skp (TRN) 05-04      The report on allocation of funds to cover technical provisions, a template of which, together with the methodology for its production is given in Annex 3,
- (d) Skp (VCI) 06-04      The report on the insurance guarantee fund and on the separate account of the Slovak Insurers' Bureau, a template of which, together with the methodology for its production is given in Annex 4,
- (e) Skp (VAO) 11-99      The report on the selection of an auditor or audit firm, a template of which, together with the methodology for its production, is given in Annex 5.

**Article 2**

(1) The reports under Article 1(a) and (d) are produced according to interim data as of the last day of the reporting quarter always for the period from the beginning of the calendar year to the end of the reporting quarter, and according to provisional data and audited data, always for the whole accounting period for which the respective report is produced.

(2) The reports under Article 1(a) and (d) are produced on a quarterly basis, according to interim data as of the last day of the reporting quarter, and according to provisional data and audited data, as of the last day of the respective accounting year for which the respective report is produced.

(3) The report under Article 1(e) is produced as of the day of approval of the selected auditor or audit firm.

### **Article 3**

- (1) The reports referred to in Article 1 are submitted in the following way:
- (a) The reports under Article 1(a) to (d) produced according to interim and provisional data shall be submitted within five weeks following the end of the respective calendar quarter and reports produced according to audited data are submitted within 14 weeks following the end of the accounting period,
  - (b) The report under Article 1(e) is submitted within ten working days following its approval by the assembly of members of the Slovak Insurers' Bureau.

(2) The reports under paragraph 1 are submitted electronically, using the information system Statistics Collection Portal.

### **Article 4**

Reports for 2015 which are submitted in 2016 shall be produced in accordance with the legal regulation in force until 31 December 2015.

### **Article 5**

This Decree repeals Decree No 15/2007 of Národná banka Slovenska of 18 December 2007 on the submission of statements, reports, and other disclosures by the Slovak Insurers' Bureau (Notification No 650/2007 Coll.), as amended by Decree No 24/2008 of 25 November 2008 (Notification No 513/313 Coll.), and Decree No 9/2014 of 29 April 2014 (Notification No 124/2014 Coll.).

### **Article 6**

This Decree enters into force on 1 January 2016.

**Jozef Makúch**  
**Governor**

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**Skp (VCI) 03-04**

**Report on the activity of the Slovak Insurers' Bureau**

| Non-life insurance  | Line No | Frontier insurance | MTPL | Statutory insurance | of which: claims |                  |
|---|---------|--------------------|------|---------------------|------------------|------------------|
|   |         |                    |      |                     | pension payment  | one-time pay-out |
| a   | b       | 1                  | 2    | 3                   | 4                | 5                |
| <b>Premium</b>  |         |                    |      |                     |                  |                  |
| Written premiums  | 1       |                    |      |                     |                  |                  |
| Number of insurance contracts                                   | 2       |                    |      |                     |                  |                  |
| Received premiums   | 3       |                    |      |                     |                  |                  |
| Earned premiums   | 4       |                    |      |                     |                  |                  |
| <b>Expenditures</b>   |         |                    |      |                     |                  |                  |
| Operating expenses  | 5       |                    |      |                     |                  |                  |
| of which: commissions   | 6       |                    |      |                     |                  |                  |
| claim settlement fee  | 7       |                    |      |                     |                  |                  |
| <b>Insured events</b>   |         |                    |      |                     |                  |                  |
| Reported insured events   | 8       |                    |      |                     |                  |                  |
| Claims  | 9       |                    |      |                     |                  |                  |
| Number of reported insured events                               | 10      |                    |      |                     |                  |                  |
| Number of claims  | 11      |                    |      |                     |                  |                  |
| <b>Provisions</b>   |         |                    |      |                     |                  |                  |
| Technical provision for RBNS claims                             | 12      |                    |      |                     |                  |                  |
| Technical provision for IBNR claims                             | 13      |                    |      |                     |                  |                  |
| Technical provision for unearned premiums                       | 14      |                    |      |                     |                  |                  |
| Other technical provisions                                      | 15      |                    |      |                     |                  |                  |
| Other non-technical provisions related to insurance liabilities | 16      |                    |      |                     |                  |                  |
| <b>Reinsurance</b>  |         |                    |      |                     |                  |                  |
| Written premiums payable to reinsurers                          | 17      |                    |      |                     |                  |                  |
| Claims payable to reinsurers                                    | 18      |                    |      |                     |                  |                  |
| Technical provision payable to reinsurers                       | 19      |                    |      |                     |                  |                  |
| of which: technical provision for RBNS claims                   | 20      |                    |      |                     |                  |                  |
| technical provision for IBNS claims                             | 21      |                    |      |                     |                  |                  |
| technical provision for unearned premiums                       | 22      |                    |      |                     |                  |                  |
| Commissions received from reinsurers                            | 23      |                    |      |                     |                  |                  |
| Other revenues or costs   | 24      |                    |      |                     |                  |                  |

## Production methodology for the Skp (VCI) 03-04 report

1. Data are stated in euro. Data in another currency are displayed after conversion at the reference exchange rate set and published by the European Central Bank or Národná banka Slovenska effective as at the day on which the report was produced.
2. The boxes shaded grey are not to be completed.
3. The box **Written premiums** lists all amounts of premiums payable in accordance with insurance contracts for the period under review adjusted for cancelled premiums and for discounts granted on premiums,.
4. The box **Number of insurance contracts** lists the number of all insurance contracts in force at the end of the period under review.
5. The box **Received premiums** lists all amounts of actually paid premiums which were credited to the Slovak Insurers' Bureau and identified in the period under review, i.e. assigned to written premiums.
6. The box **Earned premiums** lists all amounts of premiums which serve to cover risks and costs in the period under review, usually as written premiums not reduced by the reinsurer's share adjusted for the change in the provision for insurance premiums for future periods.
7. The box **Operating expenses** lists the amount of all operating expenses for the period under review.
8. The box **Commissions** lists the amount of all commissions paid to the member insurance undertakings which acted as intermediaries of cross-border insurance in favour of the Slovak Insurers' Bureau in the period under review.
9. The box **Claim settlement fee** lists the amount of all compensation paid to the member insurance undertakings which carried out settlement of claims from insured events in favour of the Slovak Insurers' Bureau in the period under review.
10. The box **Reported insured events** lists the amount of total claim costs from insured events reported in the period under review. The report must specify the state of the technical provision created for claims from insured events reported and not settled in the current accounting period at the end of the period under review together with claim costs, including the costs associated with the settlement of claims, for insured events reported in the period under review in the amount not reduced by the reinsurer's share, nor by the estimated amount of recoverable financial claims to which the Slovak Insurers' Bureau is entitled in relation to claims.
11. The box **Claims** lists the claim costs, including the costs associated with the settlement of claims for the period under review in the amount not reduced by the reinsurer's share, nor by the estimated amount of recoverable financial claims to which the Slovak Insurers' Bureau is entitled in relation to claims.
12. The box **Number of reported insured events** lists the total number of insured events reported in the period under review.
13. The box **Number of claims** lists the total number of claims for which insurance benefit was paid to injured parties in the period under review. The total number of insured events does not include those insured events for which no insurance benefit was paid, not even where claim settlement costs were incurred.

14. The box **Technical provision for RBNS claims** lists the technical provision created for claims from insured events reported and not settled in the current accounting period, including the costs associated with the settlement of claims for the period under review in the amount not reduced by the reinsurer's share, nor by the estimated amount of recoverable financial claims to which the Slovak Insurers' Bureau is entitled in relation to claims.
15. The box **Technical provision for IBNR claims** lists the technical provision created for claims from insured events which occurred in the current accounting period and were not yet reported.
16. The box **Written premiums payable to reinsurers** lists the part of written premiums which is payable to reinsurers in the period under review.
17. The box **Claims payable to reinsurers** lists the claim costs payable to reinsurers in the period under review in the amount not reduced by the reinsurer's share, nor by the estimated amount of recoverable financial claims to which is the Slovak Insurers' Bureau entitled in relation to claims.
18. The box **Technical provision payable to reinsurers** lists the total volume of technical provisions payable to reinsurers at the end of the period under review.
19. The box **Commissions received from reinsurers** lists the volume of all commissions including the share of profit received from the reinsurer in the period under review.
20. The box **Other revenues or costs** lists positive values in case of yields and negative values in case of costs.
21. Abbreviations used:
  - Line No** – number of the line
  - MTPL** – compulsory motor third party liability insurance
  - RBNS** –insured events reported but not settled at the end of the current accounting period
  - IBNR** –insured events that have occurred but not been reported in the current accounting period.

**Skp (VCL) 04-04**

**Report on contributions from members of the Slovak Insurers' Bureau**

| Line No | Business name of the Slovak Insurers' Bureau member | Identification number of the Slovak Insurers' Bureau member | Number of insured vehicles in the previous calendar quarter | Payable contribution in accordance with Article 20(5) of the Act on MTPL | of which:                |                  | Date of payment of the contribution |
|---------|---|---|---|--|--------------------------|------------------|-------------------------------------|
|         |   |   |   |  | Insurance guarantee fund | Separate account |                                     |
|         | 1   | 2   | 3   | 4  | 5                        | 6                | 7                                   |

| Payable extraordinary contribution in accordance with Article 20(6) of the Act on MTPL | Date of payment of extraordinary contribution |
|--|---|
| 8  | 9   |

## **Production methodology for the Skp (VCL) 04-04 report**

1. Data are stated in euro. Data in another currency are displayed after conversion at the reference exchange rate set and published by the European Central Bank or Národná banka Slovenska effective as at the day on which the report was produced.
2. The box **Identification number of the Slovak Insurers' Bureau member** lists the company registration number if the member is a Slovak legal entity. In the case of a foreign legal entity, the identifier assigned to entities in the respective state or the Legal Entity Identifier (LEI) is to be listed.
3. The box **Number of insured vehicles in the previous calendar quarter** lists the number of insured vehicles in accordance with Article 20(5) of Act No 381/2001 Coll. on compulsory motor vehicle third party liability insurance (and amending certain laws), as amended (hereinafter "the Act on MTPL ").
4. Abbreviations used:  
**Line No** – number of the line.

**Skp (TRN) 05-04**

**Report on allocation of funds to cover technical provisions**

| Line No | Type of asset | Counterparty name | Counterparty identification number | Currency | Country code of counterparty | Real value | AV |
|---------|---------------|-------------------|------------------------------------|----------|------------------------------|------------|----|
|         | 1             | 2                 | 3                                  | 4        | 5                            | 6          | 7  |



## Production methodology for the Skp (TRN) 05-04 report

1. Data are stated in euro. Data in another currency are displayed after conversion at the reference exchange rate set and published by the European Central Bank or Národná banka Slovenska effective as at the day on which the report was produced.
2. The box **Type of asset** lists the type of asset according to the code list of the Statistics Collection Portal, the information system of Národná banka Slovenska.
3. The box **Counterparty identification number** lists the company registration number if the member is a Slovak legal entity. In the case of a foreign legal entity, the identifier assigned to entities in the respective state or the Legal Entity Identifier (LEI) is to be listed.
4. The box **Currency** lists the currency code in which the bank account is maintained or a security issued according to the code list of the Statistics Collection Portal, the information system of Národná banka Slovenska
5. The box **Country code of counterparty** lists the code of the country in which the counterparty has its registered seat according to code list of the Statistics Collection Portal, the information system of Národná banka Slovenska.
6. The box **Accounting value** lists the value of assets in the accounts aggregated by type of asset and counterparty, i.e. it is not restricted to a single security.
7. If there are more time deposits in one bank or branch of a foreign bank, they are to be listed together in one row per counterparty.
8. Abbreviations used:  
**Line No** – number of the line  
**AV** – accounting value.

**Skp (VCI) 06-04**

**Report on the insurance guarantee fund and on the separate account of the Slovak Insurers' Bureau**

|  | Line No   | Insurance guarantee fund | Separate account | Total |
|--|-----------|--------------------------|------------------|-------|
| a  | b         | 1                        | 2                | 3     |
| <b>Initial state</b>   | <b>1</b>  |                          |                  |       |
| <b>Provisioning (line No 3 + 4 + 5 + 6 + 7 + 8)</b>                                    | <b>2</b>  |                          |                  |       |
| From contributions of members of the Bureau in accordance with Article                 | 3         |                          |                  |       |
| From extraordinary contributions in accordance with Article 20(6) of the               | 4         |                          |                  |       |
| From premiums in accordance with Article 16 of the MTPL Act                            | 5         |                          |                  |       |
| <b>YIELDS FROM FINANCIAL INVESTMENTS</b>   | <b>6</b>  |                          |                  |       |
| Received recourses   | 7         |                          |                  |       |
| Other  | 8         |                          |                  |       |
| <b>Utilisation (line No 10 + 11 + 12 + 13 + 14 + 15 + 16 + 17 + 18 + 19 + 20 + 21)</b> | <b>9</b>  |                          |                  |       |
| Claim for damage in accordance with Article 24(2) a) of the MTPL Act                   | 10        |                          |                  |       |
| Claim for damage in accordance with Article 24(2) b) of the MTPL Act                   | 11        |                          |                  |       |
| Claim for damage in accordance with Article 24(2) c) of the MTPL Act                   | 12        |                          |                  |       |
| Claim for damage in accordance with Article 24(2) d) of the MTPL Act                   | 13        |                          |                  |       |
| Claim for damage in accordance with Article 24(2) e) of the MTPL Act                   | 14        |                          |                  |       |
| Claim for damage in accordance with Article 24(2) f) of the MTPL Act                   | 15        |                          |                  |       |
| Claim for damage in accordance with Article 24(2) g) of the MTPL Act                   | 16        |                          |                  |       |
| Payment of liabilities from statutory insurance  | 17        |                          |                  |       |
| Costs associated with settlement of liabilities from statutory insurance               | 18        |                          |                  |       |
| Costs of financial investments   | 19        |                          |                  |       |
| Costs of the Slovak Insurers' Bureau activity  | 20        |                          |                  |       |
| Other  | 21        |                          |                  |       |
| <b>Final state</b>   | <b>22</b> |                          |                  |       |

## Production methodology for the Skp (VCI) 06-04 report

1. Data are stated in euro. Data in another currency are displayed after conversion at the reference exchange rate set and published by the European Central Bank or Národná banka Slovenska according to the rules applicable in accounting.<sup>1</sup>
2. The boxes shaded grey, are not to be completed.
3. The boxes under **Insurance guarantee fund** list the current state, provisioning and utilisation of the fund which is created from member contributions in accordance with Article 20(5) of the MTPL Act and extraordinary contributions in accordance with Article 20(6) of the MTPL Act and from insurance premium in accordance with Article 16 of the MTPL Act.
4. The boxes under **Separate account** list the current state, provisioning and utilisation of the fund whose funds can only be used for payment of liabilities from compulsory contractual motor vehicle third party liability insurance incurred on or before 31 December 2001 and for the costs associated with the settlement thereof.
5. The box **Provisioning** lists the sum of lines 3 to 8.
6. The box **Utilisation** lists the sum of lines 10 to 21.
7. The box **Final state** lists the sum of lines 1 and 2 reduced by the value from line 9.
8. Abbreviations used:  
**Line No** – number of the line.

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<sup>1</sup> Article 24 of Act No 431/2002 Coll. on accounting, as amended.

**Skp (VAO) 11-99**

**Report on the selection of an auditor or audit firm**

|   |                   | Line No | Data on auditor or audit firm |
|---|-------------------|---------|-------------------------------|
| Name of audit firm or name and surname of auditor   |                   | 1       |                               |
| Legal form of audit firm, in the case of a legal entity   |                   | 2       |                               |
| Identification number of auditor or audit firm  |                   | 3       |                               |
| Registered seat of audit firm or permanent residence of auditor                                 | Street and number | 4       |                               |
|   | Town/City         | 5       |                               |
|   | Postcode          | 6       |                               |
|   | Country code      | 7       |                               |
| Licence number of auditor or audit firm   |                   | 8       |                               |
| Name and surname of responsible auditor   |                   | 9       |                               |
| Licence number of responsible auditor   |                   | 10      |                               |
| Date of approval of the auditor's or audit firm's selection to examine the financial statements |                   | 11      |                               |

## Production methodology for the Skp (VAO) 11-99 report

1. Data are stated in euro. Data in another currency are displayed after conversion at the reference exchange rate set and published by the European Central Bank or Národná banka Slovenska effective as at the day on which the report was produced.
2. The box **Name of audit firm or name and surname of auditor** lists the name of the audit firm, in the case of a legal entity, or the name and surname of the auditor, in the case of a natural person.
3. The box **Identification number of auditor or audit firm** lists the company registration number in the case of a Slovak legal entity. In case of a foreign legal entity, the identifier assigned to entities in the respective state or the Legal Entity Identifier (LEI) is to be listed. If the auditor is a natural person, their date of birth is stated.
4. The box **Country code** lists the code defined by the code list of the Statistics Collection Portal.
5. Abbreviations used:
  - Line No** – number of the line
  - IČO** – company registration number
  - RČ** – birth number.