

21
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 company¹ and a supplementary pension asset management company²:

<u>Report code</u>	<u>Report name</u>
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 funds³ 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 funds⁴ 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.

¹ 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.

² 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.

³ Article 72 (4) of the Act No. 43/2004 Coll.

⁴ 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 regulation⁵, 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

⁵ Article 49 (3) of the Act No. 595/2003 Coll. on income tax, as amended by the Act No. 688/2006 Coll.

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 / subsector
- AF - balance of financial asset as at certain date

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