Decree of the National Bank of Slovakia of 16 December 2008

on submitting of statements by insurance companies and branches of foreign insurance companies for statistical purposes and on amendment

of the Decree of the National Bank of Slovakia No. 4/2008 on submitting of statements, reports, summaries and other accounts by insurance companies and branches of foreign insurance companies

In accordance with Article 43 paragraph (6) of Act No. 8/2008 on insurance and on amendments and supplements to certain laws and Article 35 paragraph (2) of Act No. 747/2004 Coll. on financial market supervision and on amendments and supplements to certain laws the National Bank of Slovakia hereby lays down as follows:

PART I

Article 1

(1) Insurance companies and branches of foreign insurance companies shall be obliged to submit the following statements:

Statement Mark	Name of the Statement
a) F (NBS) 24-04	Non-consolidated financial assets and financial liabilities statement –
	balances,
b) F (NBS) 25-04	Non-consolidated financial assets and financial liabilities statement –
	transactions.

(2) Specimen statements under paragraph (1) are given below in Annex 1 and Annex 2; methodologies of the statements drawing up constitute part of the Annexes.

Article 2

- (1) Statements under Article 1 paragraph (1) shall be drawn up on a quarterly basis and submitted by the end of the month following the elapse of the quarter for which the statements are drawn up, unless otherwise stipulated by this Decree.
- (2) Statements under Article 1 paragraph (1) for the last calendar quarter shall be submitted as follows:
- a) by 31 January of the following calendar year drawn up in accordance with preliminary data on the date 31 December of the preceding calendar year adjusted by the accounting transactions entered in books from 1 January to 10 January of the following calendar year.
- b) by 31 March of the calendar year drawn up upon the annual financial statements data.
- (3) Where the period of time for the submission of a tax declaration shall be extended to the insurance company or branch of a foreign insurance company as the income tax payer in accordance with a separate regulation,) the statements under paragraph (2) subparagraph (b) shall be submitted immediately after the drawing up of the annual financial statements; in

¹⁾ Article 49 paragraph (3) of Act No. 595/2003 Coll. on income tax as amended by Act No. 688/2006 Coll.

such case the advice of the period of time for the tax declaration submission extension shall be provided by 31 March of the calendar year and the statements under paragraph (2) subparagraph (b) shall be submitted also by 31 March of the calendar year and drawn up upon the data on the state of property, net assets, liabilities, costs, revenues and operating result on the date 31 December of the preceding calendar year known to the company on 31 March of the calendar year with reference that the data presented in the statements are preliminary.

(4) Statements under Article 1 paragraph (1) shall be submitted electronically. For the purpose hereof the electronic submitting of statements shall mean the data electronic transmission by means of the application system "STATUS DFT – Zber, spracovanie a uchovávanie údajov subjektov finančného trhu Slovenskej republiky" (STATUS DFT – Collection, Processing and Hold of Data on Subjects in the Financial Market of the Slovak Republic).

Article 3

- (1) Statements drawn up by an insurance company in accordance with Article 1 paragraph (1) shall be submitted in aggregate for the insurance activities and reinsurance activities pursued by the insurance company in the territory of the Slovak Republic and other Member States upon the right of the free provision of services without establishment of a branch or by means of a branch.
- (2) Statements drawn up by a branch of a foreign insurance company in accordance with Article 1 paragraph (1) shall be submitted for the insurance activities of the branch of a foreign insurance company pursued in the territory of the Slovak Republic.

Article 4

This Decree shall be applied for the first time in relation to the submitting of the statements for the first calendar quarter of the year 2009.

PART II

The Decree of the National Bank of Slovakia No. 4/2008 of 1 April 2008 on submitting of statements, reports, summaries and other accounts by insurance companies and branches of foreign insurance companies (Notification No. 121/2008 Coll.) shall be amended as follows:

- 1. The words "thousands of SKK" shall be replaced by the words "thousands of EUR" in the whole text.
- 2. In Article 1, paragraph (1), the subparagraphs (u) and (v) shall be omitted.
- 3. In Article 1, paragraph (2), the number "22" shall be replaced by the number "20".
- **4.** In Article 2, paragraph (1), the words "and (u)" shall be omitted.
- 5. In Article 2 the paragraph (3) shall be omitted.

 The existing paragraphs (4) through (6) shall be marked as paragraphs (3) through (5).
- **6.** In Article 3, paragraph (1), subparagraph (a), the words "through (v)" shall be omitted.

- 7. In Article 4, paragraph (1), the words "subparagraphs (s) through (v)" shall be replaced by the words "subparagraphs (s) and (t)".
- **8.** In Article 4, paragraph (4), the words "subparagraphs (s) through (v)" shall be replaced by the words "subparagraphs (s) and (t)".
- **9.** Annex 21 and Annex 22 shall be omitted.
- 10. In Annex 5, in the specimen statement Ppn (VOA) 05-04, in the head of the part Time Deposit, the words "Volume in SKK" shall be replaced by the words "Volume in EUR", in the head of the part Currency Options the words "Option premium totally in SKK" shall be replaced by the words "Option premium totally in EUR" and in the head of the part Interest Options the words "Option premium totally in SKK" shall be replaced by the words "Option premium totally in EUR".
- 11. In Annex 5 Methodology of drawing up of the statement Ppn (VOA) 05-04, the box Volume Currency 2, part FX Time Instruments, the words "in Slovak koruna" shall be replaced by the words "in Slovak currency" and the words "Option premium totally in SKK" shall be replaced by the words "Option premium totally in EUR".
- 12. In Annex 3 Methodology of drawing up of the statement Ppn (PTZ) 03-04, Annex 4 Methodology of drawing up of the statement Ppn (PTN) 04-04, Annex 8 Methodology of drawing up of the statement Ppn (TAP) 08-01, Annex 9 Methodology of drawing up of the statement Ppn (VZZ) 09-01, Annex 18 Methodology of drawing up of the statement Ppn (VCM) 19-01 and Annex 19 Methodology of drawing up of the statement Ppn (PUN) 21-01 the text Data in other currency than in Slovak koruna shall be presented in the statement converted upon the rate of the National Bank of Slovakia. Balance-sheet items shall be converted upon the rate of the National Bank of Slovakia valid on the date of the statement completion, costs and revenues items upon the rate of the National Bank of Slovakia used at entering the cost or the revenue in the accounting books." shall be replaced by the text "Data in other currency than in Slovak currency shall be presented in the statement converted upon the reference exchange rate determined and published by the European Central Bank or the National Bank of Slovakia. Balance-sheet items shall be converted upon the reference exchange rate determined and published by the European Central Bank or the National Bank of Slovakia valid on the date of the statement completion, costs and revenues items upon the rate determined and published by the European Central bank or the National Bank of Slovakia used at entering the cost or the revenue in the accounting books. The reference exchange rates towards foreign currencies shall be determined and published in accordance with Article 12 paragraph 12.1 of the Protocol on the Statute of the European System of Central Banks and of the European Central Bank annexed to the Treaty establishing the European Community (OJ C 321E, 29.12.2006) or in accordance with Article 28 paragraph (2) of Act of the National Council of the Slovak Republic No. 566/1992 Coll. on the National Bank of Slovakia as amended by subsequent legislation.".
- 13. In Annex 13 Methodology of drawing up of the statement Ppn (VZP) 14-04
 - a) the text "Data in other currency than in Slovak koruna shall be presented in the statement converted upon the rate of the National Bank of Slovakia. Balance-sheet items shall be converted upon the rate of the National Bank of Slovakia valid on the date of the statement completion, costs and revenues items upon the rate of the National Bank of Slovakia used at entering the cost or the revenue in the accounting books." shall be replaced by the text "Data in other currency than in Slovak currency shall be presented in the statement converted upon the reference exchange rate determined and published by the European Central Bank or the National Bank of

Slovakia. Balance-sheet items shall be converted upon the reference exchange rate determined and published by the European Central Bank or the National Bank of Slovakia valid on the date of the statement completion, costs and revenues items upon the rate determined and published by the European Central bank or the National Bank of Slovakia used at entering the cost or the revenue in the accounting books. The reference exchange rates towards foreign currencies shall be determined and published in accordance with Article 12 paragraph 12.1 of the Protocol on the Statute of the European System of Central Banks and of the European Central Bank annexed to the Treaty establishing the European Community (OJ C 321E, 29.12.2006) or in accordance with Article 28 paragraph (2) of Act of the National Council of the Slovak Republic No. 566/1992 Coll. on the National Bank of Slovakia as amended by subsequent legislation.",

- b) in part "Value of liabilities within life assurance in particular currencies" the words "upon the rate of the National Bank of Slovakia" shall be replaced by the words "upon the reference exchange rate determined and published by the European Central Bank or the National Bank of Slovakia",
- c) in part "Value of liabilities within non-life insurance in particular currencies" the words "upon the rate of the National Bank of Slovakia" shall be replaced by the words "upon the reference exchange rate determined and published by the European Central Bank or the National Bank of Slovakia".

PART III

This Decree shall come into effect on 1 January 2009.

Ivan Šramko, in his own hand Governor

Issued by: Statistics Department

Drawn up by: Ing. Ján Seman, PhD., phone No.: 5787 2680

Ing. Karin Haganová, phone No.: 5787 26

SPECIMEN Annex 1 to the Decree No. 27/2008

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F (NBS) 24-04

Non-consolidated financial assets and financial liabilities statement - balances

Name of reporting subject:	_	
	Code of reporting subject	
Name and surname of the person responsible for the drawing up of the statement	-	
Phone No. of the person responsible for the drawing up of the statement		
	_	
	State on the date	

					Non-					Finančné ir	nštitúcie S.12	
Financial instruments	f.i. code	line No.	Totally S.1 and S.2	Totally S.1	financial institutions S.11	Totally S.12	Totally S.121 and S.122	National Bank of Slovakia S.121	Other financial institutions S.122	Other financial intermediaries S.123	Financial auxiliary institutions S.124	Insurance companies and pension funds 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										
Circulating medium and deposits	AF.2	5										
Circulating medium	AF.21	6										
Transferable deposits	AF.22	7										
Other deposits	AF.29	8										
Securities, except for shares	AF.3	9										
Securities, except for shares and financial derivates	AF.33	10										
Short-term	AF.331	11										
Long-term	AF.332	12										
Financial derivates	AF.34	13										
Credits/loans	AF.4	14										
Short-term	AF.41	15										
Long-term	AF.42	16										
Shares and other interests	AF.5	17										
Shares and other interests, except for mutual funds shares	AF.51	18										
Quoted shares	AF.511	19										
Unquoted shares	AF.512	20										
Other interests	AF.513	21										
Mutual funds shares	AF.52	22										
Money-market mutual funds shares/allotment certificates	AF.521	59										
Mathematical reserves	AF.6	23										
Households net capital	AF.61	24										
Households net capital in life assurance reserves	AF.611	25										
Households net capital in retirement and supplementary retirement funds	AF.612	26										
Premium paid in advance and reserves for unsettled claims	AF.62	27										

Other receivables	AF.7	28					
Commercial credit and advance payments	AF.71	29					
Others	AF.79	30					
Financial liabilities		31					
Circulating medium and deposits	AF.2	32					
Circulating medium	AF.21	33					
Transferable deposits	AF.22	34					
Other deposits	AF.29	35					
Securities, except for shares	AF.3	36					
Securities, except for shares and financial derivates	AF.33	37					
Short-term	AF.331	38					
Long-term	AF.332	39					
Financial derivates	AF.34	40					
Credits/loans	AF.4	41					
Short-term	AF.41	42					
Long-term	AF.42	43					
Shares and other interests	AF.5	44					
Shares and other interests, except for mutual funds shares	AF.51	45					
Quoted shares	AF.511	46					
Unquoted shares	AF.512	47					
Other interests	AF.513	48					
Mutual funds shares	AF.52	49					
Mathematical reserves	AF.6	50					
Households net capital	AF.61	51					
Households net capital in life assurance reserves	AF.611	52					
Households net capital in retirement and supplementary retirement funds	AF.612	53					
Premium paid in advance and reserves for unsettled claims	AF.62	54					
Other liabilities	AF.7	55					
Commercial credit and advance payments	AF.71	56					
Others	AF.79	57					
Net financial assets		58					

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Man concolidated	financial accets	and financial liabil	ities statement - halance

State on the date

Code of reporting subject

Nam	e and	surname of the	person resp	ponsib	le for the	e drawing	up of the	e statement	
- D1	3.7	0.1		0 1		0.1			

Phone No. of the person responsible for the drawing up of the statement

Name of reporting subject:

					Public administration S.13		1		Non-residents S.2				
					1 ubile administration 3.13		1		European Union S.21				
Financial instruments	f.i. code	line No.	Totally S.13	Central state administration S.1311	Municipal authorities S.1313	Social security funds S.1314	Households and non-profit institutions serving to households S.14 and S.15	Totally S.2	Totally S.211 and S.212	from that: European Monetary Union S.212	Others 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											
Circulating medium and deposits	AF.2	5											
Circulating medium	AF.21	6											
Transferable deposits	AF.22	7											
Other deposits	AF.29	8											
Securities, except for shares	AF.3	9											
Securities, except for shares and financial derivates	AF.33	10											
Short-term	AF.331	11											
Long-term	AF.332	12											
Financial derivates	AF.34	13											
Credits/loans	AF.4	14											
Short-term	AF.41	15											
Long-term	AF.42	16											
Shares and other interests	AF.5	17											
Shares and other interests, except for mutual funds shares	AF.51	18											
Quoted shares	AF.511	19											
Unquoted shares	AF.512	20											
Other interests	AF.513	21											
Mutual funds shares	AF.52	22											
Money-market mutual funds shares/allotment certificates	AF.521	59											
Mathematical reserves	AF.6	23											
Households net capital	AF.61	24											
Households net capital in life assurance reserves	AF.611	25											
Households net capital in retirement and supplementary retirement funds	AF.612	26											
Premium paid in advance and reserves for unsettled claims	AF.62	27											
Other receivables	AF.7	28											
Commercial credit and advance payments	AF.71	29											
Others	AF.79	30											

Financial liabilities		31					
Circulating medium and deposits	AF.2	32					
Circulating medium	AF.21	33					
Transferable deposits	AF.22	34					
Other deposits	AF.29	35					
Securities, except for shares	AF.3	36					
Securities, except for shares and financial derivates	AF.33	37					
Short-term	AF.331	38					
Long-term	AF.332	39					
Financial derivates	AF.34	40					
Credits/loans	AF.4	41					
Short-term	AF.41	42					
Long-term	AF.42	43					
Shares and other interests	AF.5	44					
Shares and other interests, except for mutual funds shares	AF.51	45					
Quoted shares	AF.511	46					
Unquoted shares	AF.512	47					
Other interests	AF.513	48					
Mutual funds shares	AF.52	49					
Mathematical reserves	AF.6	50					
Households net capital	AF.61	51					
Households net capital in life assurance reserves	AF.611	52					
Households net capital in retirement and supplementary retirement funds	AF.612	53					
Premium paid in advance and reserves for unsettled claims	AF.62	54					
Other liabilities	AF.7	55					
Commercial credit and advance payments	AF.71	56					
Others	AF.79	57		 			
Net financial assets		58					

SPECIMEN	F (NBS) 24-04
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Page: 3/3

Non-consolidated	financial	accate and	financial	liabilities	ctatement -	halances

Name of reporting subject:
Name and surname of the person responsible for the drawing up of the statement

Phone No. of the person responsible for the drawing up of the statement

Code of reporting subject	
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State on the date

			Non-residents - Euro area									
Financial instruments	f.i. code	line No.	Non- financial institutions S.11	Totally S.121 and 122	Central bank S.121	Other financial institutions S.122	Other financial intermediaries S.123	Financial auxiliary institutions S.124	Insurance companies and pension funds S.125	Public administration S.13	Households and non- profit institutions serving to households S.14 and S.15	Other countries of the EU and the rest of the World
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										
Circulating medium and deposits	AF.2	5										
Circulating medium	AF.21	6										
Transferable deposits	AF.22	7										
Other deposits	AF.29	8										
Securities, except for shares	AF.3	9										
Securities, except for shares and financial derivates	AF.33	10										
Short-term Short-term	AF.331	11										
Long-term	AF.332	12										
Financial derivates	AF.34	13										
Credits/loans	AF.4	14										
Short-term	AF.41	15										
Long-term	AF.42	16										
Shares and other interests	AF.5	17										
Shares and other interests, except for mutual funds shares	AF.51	18										
Quoted shares	AF.511	19										
Unquoted shares	AF.512	20										
Other interests	AF.513	21										
Mutual funds shares	AF.52	22										
Money-market mutual funds shares/allotment certificates	AF.521	59										
Mathematical reserves	AF.6	23										
Households net capital	AF.61	24										
Households net capital in life assurance reserves	AF.611	25										
Households net capital in retirement and supplementary retirement												
funds	AF.612	26										
Premium paid in advance and reserves for unsettled claims	AF.62	27										
Other receivables	AF.7	28										
Commercial credit and advance payments	AF.71	29										
Others	AF.79	30										
Financial liabilities		31										
Circulating medium and deposits	AF.2	32										
Circulating medium	AF.21	33										
Transferable deposits	AF.22	34										

Other deposits	AF.29	35					
Securities, except for shares	AF.3	36					
Securities, except for shares and financial derivates	AF.33	37					
Short-term	AF.331	38					
Long-term	AF.332	39					
Financial derivates	AF.34	40					
Credits/loans	AF.4	41					
Short-term	AF.41	42					
Long-term	AF.42	43					
Shares and other interests	AF.5	44					
Shares and other interests, except for mutual funds shares	AF.51	45					
Quoted shares	AF.511						
Unquoted shares	AF.512	47					
Other interests	AF.513	48					
Mutual funds shares	AF.52	49					
Mathematical reserves	AF.6	50					
Households net capital	AF.61	51					
Households net capital in life assurance reserves	AF.611	52					
Households net capital in retirement and supplementary retirement							
funds	AF.612						
Premium paid in advance and reserves for unsettled claims	AF.62	54					
Other liabilities	AF.7	55					
Commercial credit and advance payments	AF.71	56					
Others	AF.79	57					
Net financial assets		58					

Methodology of drawing up of the statement F (NBS) 24-04

- 1. The states of property consisting of assets and liabilities in particular time point shall be provided in the statement.
- 2. The commercial name of the insurance company or branch of a foreign insurance company shall be stated in the box Name of presenting subject in the upper left corner of the head.
- 3. The date of the last calendar day of the respective quarter of a calendar year shall be stated in the box State on the date in the upper right corner of the head.
- 4. The assets and liabilities items shall be entered in the sectors and subsectors in accordance with Decree of the Statistical Office of the Slovak Republic No. 449/2000 Coll. promulgating Classification of Assets, Balancing Items, Transactions and other Flows in the System of National Accounts of the Slovak Republic as well as Classification of Institutional Sectors and Subsectors in the System of National Accounts of the Slovak Republic referring to Council Regulation (EC) No. 2223/96 of 25 June 1996 on the European system of national and regional accounts in the Community.
- 5. The financial asset monetary gold kept in the National Bank of Slovakia as the reserve for foreign currency and special drawing rights forming international reserve resources created by the International Monetary Fund and allocated to its members to replenish existing monetary reserves shall be entered in the financial instrument **Monetary gold and special drawing rights.**
- 6. The sum of circulating medium and all kinds of deposits in EUR as well as in foreign currency shall be stated in the financial instrument **Circulating medium and deposits.**
- 7. Financial assets and financial liabilities which may be traded in secondary markets and from which no ownership right results shall be stated in the financial instrument **Securities, except for shares.**
- 8. Financial assets and financial liabilities resulting from financial resources provided directly or by means of intermediaries shall be given in the financial instrument **Credits/loans**.
- 9. Financial assets and financial liabilities entitling the holder to the share in profit of the enterprise and its net assets in case of liquidation shall be entered in the financial instrument **Shares and other interests.**
- 10. Technical reserves, receivables and liabilities towards reinsurers shall be given in the financial instrument **Mathematical reserves.** The mathematical reserves constitute liabilities of insurance companies and shall be used to cover the liabilities towards clients. The mathematical reserves constitute assets of policy holders.
- 11. Financial assets and financial liabilities created as contra items of financial transactions or non-financial transactions in cases when there is a time shift between such transactions and a corresponding payment shall be entered in the financial instrument **Other receivables and Other liabilities.**
- 12. The difference between financial assets and financial liabilities shall be entered in the financial instrument **Net financial assets.**

13. Used abbreviations:

code of financial instrument in compliance with the European Syste of Accounts (ESA95), f.i. code

S. sector/subsector,

AF financial instrument state on a certain date.

SPECIMEN	Annex 2 to the Decree No. 2	27/2009

F	(NBS)	25-04

Non-consolidated	l financial assets :	and financial liabiliti	es statement – transactions

Name of reporting subject:

Name and surname of the person responsible for the drawing up of the statement

Phone No. of the person responsible for the drawing up of the statement

	12
Page:	

Code of reporting subject	

State on the date

Financial instruments Financial instruments										inancial instit	utions S.12		in thousands of EUR
State Stat		fi	line		Totally	Non-financial institutions			National	Other	Other		
Size	Financial instruments												
Financial savets		code	110.	S.2	5.1	5.11	S.12	S.122					funds S.125
Monetary gold and special drawing rights								_		S.122			
Monetary gold and special drawing rights			b	1	2	3	4	5	6	7	8	9	10
Moretary gold			1										
Special drawing rights		F.1											
Circulating medium and deposits													
Circulating medium													
Facility													
Cher deposits			6										
Securities, except for shares F.3 9			7										
Securities except for shares and financial derivates													
Short-term			9										
Long-term	Securities, except for shares and financial derivates	F.33	10										
Financial derivates	Short-term Short-term												
Factor F	Long-term	F.332	12										
Short-term	Financial derivates	F.34	13										
Long-term	Credits/loans	F.4	14										
Shares and other interests	Short-term	F.41	15										
Shares and other interests, except for mutual funds shares	Long-term	F.42	16										
Quoted shares	Shares and other interests	F.5	17										
Unquoted shares	Shares and other interests, except for mutual funds shares	F.51	18										
Other interests F.513 21 Image: control of the properties of th	Quoted shares	F.511	19										
Mutual funds shares F.52 22 9	Unquoted shares	F.512	20										
Mutual funds shares F.52 22 9	Other interests	F.513	21										
Mathematical reserves F.6 23 Second of the control o	Mutual funds shares												
Mathematical reserves F.6 23 Second of the control o	Money-market mutual funds shares/allotment certificates	F.521	59										
Households net capital Households net capital in life assurance reserves F.61 25	Mathematical reserves	F.6											
Households net capital in life assurance reserves F.611 25 SSS SSS SSS SSS SSS SSS SSS SSS SSS													
Households net capital in retirement and supplementary retirement funds F.612 26													
funds F. 612 26 6 6 7 8 7 8 8 8 9 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>													
Premium paid in advance and reserves for unsettled claims F.62 27	funds	F.612	26							1			
Other receivables F.7 28 Image: Commercial credit and advance payments													
Commercial credit and advance payments F.71 29 Second of the commercial credit and advance payments Commercial credit and advance payments F.72 29 Second of the commercial credit and advance payments Second of the commercial credit and advance payments	Other receivables												
Others F.79 30 Image: square of the control of the c													
Financial liabilities 31 Superior Super										t			
CITCUIGUINE INCUTURI AND DECORATE TO THE CONTROL OF	Circulating medium and deposits	F.2	32										

Circulating medium	F.21	33					
Transferable deposits	F.22	34					
Other deposits	F.29	35					
Securities, except for shares	F.3	36					
Securities, except for shares and financial derivates	F.33	37					
Short-term	F.331	38					
Long-term	F.332	39					
Financial derivates	F.34	40					
Credits/loans	F.4	41					
Short-term	F.41	42					
Long-term	F.42	43					
Shares and other interests	F.5	44					
Shares and other interests, except for mutual funds shares	F.51	45					
Quoted shares	F.511	46					
Unquoted shares	F.512	47					
Other interests	F.513	48					
Mutual funds shares	F.52	49					
Mathematical reserves	F.6	50					
Households net capital	F.61	51					
Households net capital in life assurance reserves	F.611	52					
Households net capital in retirement and supplementary retirement							
funds	F.612						
Premium paid in advance and reserves for unsettled claims	F.62	54					
Other liabilities	F.7	55					
Commercial credit and advance payments	F.71	56					
Others	F.79	57					
Net loans/net borrowings		58					

SPECIMEN	F (NBS) 25-04
JI ECIVIEN	I (INDO) 25-07

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Non-consolidated financial assets and financial liabilities statement – transact
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Name of reporting subject:		
		Code of reporting subject
Name and surname of the person responsible for the drawing up of the statement		
Phone No. of the person responsible for the drawing up of the statement		

in thousands of EUR

State on the date

					Public administration S.13					Non-residents S.2	
							1		E	uropean Union S.21	
Financial instruments	f.i. code	line No.	Totally S.13	Central state administration S.1311	Municipal authorities S.1313	Social security funds S.1314	Households and non-profit institutions serving to households S.14 and S.15	Totally S.2	Totally S.211 a S.212	from that: European Monetary Union S.212	Others S.22
a		b	11	12	13	14	15	16	17	18	19
Financial assets		1									
Monetary gold and special drawing rights	F.1	2									
Monetary gold	F.11	3									
Special drawing rights	F.12	4									
Circulating medium and deposits	F.2	5									
Circulating medium	F.21	6									
Transferable deposits	F.22	7									
Other deposits	F.29	8									
Securities, except for shares	F.3	9									
Securities, except for shares and financial derivates	F.33	10									
Short-term	F.331	11									
Long-term	F.332	12									
Financial derivates	F.34	13									
Credits/loans	F.4	14									
Short-term	F.41	15									
Long-term	F.42	16									
Shares and other interests	F.5	17									
Shares and other interests, except for mutual funds shares	F.51	18									
Quoted shares	F.511	19									
Unquoted shares	F.512	20									
Other interests	F.513	21									
Mutual funds shares	F.52	22									
Money-market mutual funds shares/allotment certificates	F.521	59									
Mathematical reserves	F.6	23									
Households net capital	F.61	24									
Households net capital in life assurance reserves	F.611	25									
Households net capital in retirement and supplementary retirement funds	F.612	26									
Premium paid in advance and reserves for unsettled claims	F.62	27									
Other receivables	F.7	28									
Commercial credit and advance payments	F.71	29								·	
Others	F.79	30								· · · · · · · · · · · · · · · · · · ·	
Financial liabilities		31									

Circulating medium and deposits	F.2	32			_		
Circulating medium Circulating medium	F.21	33					
Transferable deposits	F.21	34					
	F.22 F.29	35					
Other deposits							
Securities, except for shares	F.3	36					
Securities, except for shares and financial derivates	F.33	37					
Short-term	F.331	38					
Long-term	F.332	39					
Financial derivates	F.34	40					
Credits/loans	F.4	41					
Short-term	F.41	42					
Long-term	F.42	43					
Shares and other interests	F.5	44					
Shares and other interests, except for mutual funds shares	F.51	45					
Quoted shares	F.511	46					
Unquoted shares	F.512	47					
Other interests	F.513	48					
Mutual funds shares	F.52	49					
Mathematical reserves	F.6	50					
Households net capital	F.61	51					
Households net capital in life assurance reserves	F.611	52					
Households net capital in retirement and supplementary retirement funds	F.612	53					
Premium paid in advance and reserves for unsettled claims	F.62	54					
Other liabilities	F.7	55		 			
Commercial credit and advance payments	F.71	56					
Others	F.79	57					
Net loans/net borrowings		58		 			

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Non-consolidated	financial	here stasse	financial	liabilities	ctatement _	transaction
Non-consolidated	manciai	assets and	tinanciai	nabilities	statement –	transaction

Name of reporting subject:

Name and surname of the person responsible for the drawing up of the statement

Phone No. of the person responsible for the drawing up of the statement

Code of reporting subject	

State on the date	State on the date	
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												in thousands of EUR
								2 Non-residents				
							Non-residents - Eu	iro area				
Financial instruments	f.i. code	line No.	Non- financial institutions S.11	Totally S.121 and 122	Central bank S.121	Other financial institutions S.122	Other financial intermediaries S.123	Financial auxiliary institutions S.124	Insurance companies and pension funds S.125	Public administration S.13	Households and non-profit institutions serving to households S.14 and S.15	Other countries of the EU and the rest of the World
a		b	20	21	22	23	24	25	26	27	28	29
Financial assets		1										
Monetary gold and special drawing rights	F.1	2										
Monetary gold	F.11	3										
Special drawing rights	F.12	4										
Circulating medium and deposits	F.2	5										
Circulating medium	F.21	6										
Transferable deposits	F.22	7										
Other deposits	F.29	8										
Securities, except for shares	F.3	9										
Securities, except for shares and financial derivates	F.33	10										
Short-term Short-term	F.331	11										
Long-term	F.332	12										
Financial derivates	F.34	13										
Credits/loans	F.4	14										
Short-term	F.41	15										
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Shares and other interests	F.5	17										
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Financial liabilities		31					
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Others	F.79	57					
Net loans/net borrowings		58					

Methodology of drawing up of the statement F (NBS) 25-04

- 1. The transactions being the net accrual of financial assets or net changes of financial liabilities for each type of a financial instrument shall be provided in the statement.
- 2. The commercial name of the insurance company or branch of a foreign insurance company shall be stated in the box Name of presenting subject in the upper left corner of the head.
- 3. The date of the last calendar day of the respective quarter of a calendar year in which the transaction was realized shall be entered in the box State on the date in the upper right corner of the head.
- 4. The assets and liabilities items shall be entered in the sectors and subsectors in accordance with Decree of the Statistical Office of the Slovak Republic No. 449/2000 Coll. promulgating Classification of Assets, Balancing Items, Transactions and other Flows in the System of National Accounts of the Slovak Republic as well as Classification of Institutional Sectors and Subsectors in the System of National Accounts of the Slovak Republic referring to Council Regulation (EC) No. 2223/96 of 25 June 1996 on the European system of national accounts in the Community.
- 5. The financial asset monetary gold kept in the National Bank of Slovakia as the reserve for foreign currency and special drawing rights forming international reserve resources created by the International Monetary Fund and allocated to its members to replenish existing monetary reserves shall be entered in the financial instrument **Monetary gold and special drawing rights.**
- 6. All transactions with circulating medium and deposits in EUR or foreign currency shall be stated in the financial instrument **Circulating medium and deposits.**
- 7. All transactions with financial assets and financial liabilities which may be traded in secondary markets and from which no ownership right results shall be stated in the financial instrument **Securities**, **except for shares**.
- 8. All transactions with financial assets and financial liabilities resulting from provision of financial resources directly or by means of intermediaries shall be entered in the financial instrument **Credits/loans**.
- 9. All transactions with financial assets and financial liabilities which entitle the holder to the share in profit of an enterprise and its net assets in case of liquidation shall be given in the financial instrument **Shares and other interests.**
- 10. All transactions with mathematical reserves of insurance companies towards policy holders or beneficiaries (persons authorized to receive indemnities/claim payments) and transactions towards reinsurers shall be entered in the financial instrument **Mathematical reserves.**
- 11. All transactions with financial assets and financial liabilities created as contra items of financial transactions or non-financial transactions in cases when there is a time shift between such transactions and a corresponding payment shall be given in the financial instrument **Other receivables and Other liabilities.**
- 12. The difference between financial assets and financial liabilities shall be entered in the financial instrument **Net loans/net borrowings.**

13. Used abbreviations:

code of financial instrument in compliance with the European Syste of Accounts (ESA95), f.i. code

S. sector/subsector,

transaction with financial instrument. F.