

Pursuant to Article 30, paragraph 3 of the Law on Accounting (RS Official Gazette, No 73/2019) and Article 18, paragraph 1, item 3) of the Law on the National Bank of Serbia (RS Official Gazette, Nos 72/2003, 55/2004, 85/2005 – other law, 44/2010, 76/2012, 106/2012, 14/2015, 40/2015 – CC decision and 44/2018), the Governor of the National Bank of Serbia hereby issues

DECISION
ON THE FORM AND CONTENT OF THE STATISTICAL REPORT TO BE COMPLETED BY BANKS

I INTRODUCTORY PROVISIONS

1. This Decision prescribes the form of statistical report to be completed by banks and the content of items therein.

The form referred to in Section 1 hereof is printed herewith and is integral hereto (Schedule 1).

2. The form referred to in Section 1 of this Decision shall be completed by entering data under groups of accounts and accounts prescribed by the decision governing the Chart of Accounts and Content of Accounts in the Chart of Accounts for Banks into appropriate fields in columns for the current and prior year, as well as data from analytical and other records kept by banks in which they shall provide data to be entered in the items of this form where account has not been designated or a part of the account has been designated.

Amounts disclosed in the form referred to in Section 1 hereof shall be expressed in thousands of dinars.

Items in the form from Section 1 hereof under ADP codes 9028 to 9031 shall include net amounts (balance in account reduced by the appropriate portion of value adjustment).

3. Pursuant to Article 44 paragraph 3 of the Law on Accounting, banks shall submit statistical report in the form prescribed herein to the Business Registers Agency.

II CONTENT OF ITEMS IN THE STATISTICAL REPORT FORM

4. Banks shall enter data in columns 4 and 5 of the form prescribed in Section 1 hereof, according to the prescribed content for each item of the form.

5. Item Costs of wages/salaries under ADP code 9001 shall disclose calculated net wages.

6. Item Allowance costs under ADP code 9002 shall disclose calculated net allowances.

7. Item Costs of tax on wages/salaries and allowances under ADP code 9003 shall disclose the costs of calculated tax wages/salaries and allowances.

8. Item Costs of contributions on wages/salaries and allowances under ADP code 9004 shall disclose the costs of calculated contributions for pension and health insurance and other employee insurance and other contributions on wages/salaries and allowances.

9. Item Costs of remuneration for temporary and occasional work under ADP code 9005 shall disclose the costs of accrued remuneration for this type of work.

10. Item Other personal expenses under ADP code 9006 shall disclose the costs of other personal expenses, such as retirement severance payments, personal emoluments of managing board members and other employees' personal emoluments.

11. Item Expenses for materials under ADP code 9007 shall disclose expenses for materials, energy, spare parts, and small tools.

12. Item Production services costs under ADP code 9008 shall disclose services that have the nature of material costs.

13. Item Costs of rentals under ADP code 9009 shall disclose total rental expenses (rent of land, business premises and fixed assets, as well as other types of rentals).

14. Item Rent of land under ADP code 9010 shall disclose only the expenses connected with the rent of land.

15. Item Depreciation expenses under ADP code 9011 shall disclose the costs of depreciation of intangible investments and fixed assets, accrued to the credit of respective subledger accounts for value adjustments of intangible investments and fixed assets under accounts 339, 349 and 359.

16. Item Non-material costs (net of taxes and contributions) under ADP code 9012 shall disclose total non-material costs including costs of compensations, costs of non-production services, entertainment, insurance premiums (excluding insurance premiums for life-insurance of employees), membership fees and other non-material costs.

17. Item Insurance premium costs under ADP code 9013 shall include a portion of non-material costs relating to insurance premiums for intangible investments, fixed assets, inventories, receivables and other assets, and deposit insurance premiums.

18. Item Reimbursement of employee expenses under ADP code 9014 shall disclose a portion of non-material costs relating to the reimbursement of accommodation and food expenses during business trips, reimbursement of commuting expenses, reimbursement of fieldwork accommodation and food expenses, and other expenses reimbursed to employees.

19. Item Expenses for the reimbursement to other natural persons under ADP code 9015 shall disclose a portion of non-material costs relating to royalties, the reimbursement of accommodation and food expenses during business trips, reimbursement of commuting expenses, reimbursement of fieldwork accommodation and food expenses, and other expenses reimbursed to employers and other natural persons.

20. Item Membership fees under ADP code 9016 shall disclose a portion of non-material costs relating to membership fees in business and other associations.

21. Item Entertainment costs under ADP code 9017 shall disclose expenses for entertainment and hospitality, including the value of own products, goods, and services.

22. Item Tax costs, other than taxes on wages/salaries, and allowances, taxes on other personal income and profit tax under ADP code 9018 shall disclose the said costs.

23. Item Costs of contributions under ADP code 9019 shall disclose costs of contributions, other than contributions for wages/salaries and allowances.

24. Item Other costs under ADP code 9020 shall disclose all other operating costs, as well as costs of research.

25. Item Fines and penalties under ADP code 9021 shall disclose a part of other expenses pertaining to fines and penalties.

26. Item Exchange rate losses under ADP code 9022 shall disclose expenses arising from exchange rate losses, which also include expenses arising from exchange rate losses in respect of the currency clause.

27. Item Other operating income under ADP code 9023 shall disclose income from the sale of products and services, income from the use of own goods and services, income from subsidies, grants, reimbursements, compensation and refund of dues from the sale of products and services, income from contributions and membership fees and other operating income accounted for in an accounting document, irrespective of the time of its collection.

28. Item Income from rent of land under ADP code 9024 shall disclose a part of operating income pertaining to income from rent of land.

29. Item Income from dividends and equity under ADP code 9025 shall disclose income from dividends and other income from equity.

30. Item Income from insurance claims under ADP code 9026 shall disclose a portion of other income generated from insurance claims.

31. Item Income from exchange rate differences under ADP code 9027 shall disclose income from exchange rate gains which also includes income from exchange rate gains in respect of the currency clause.

32. Item Inventories under ADP code 9028 shall disclose the value of material inventories, tools and inventory, spare parts, other supplies, and assets acquired through the collection of receivables.

33. Item Material inventories, tools and inventory and inventories of spare parts under ADP code 9029 shall disclose the value of material inventories, value of tools and inventory that will be fully written-off when put into use, and the value of inventories of spare parts.

34. Item Other inventories under ADP code 9030 shall disclose the value of other inventories in possession of a bank.

35. Item Assets acquired through collection of receivables under ADP code 9031 shall disclose these assets.

36. Item Average number of employees as at the end of the month under ADP code 9032, shall be entered as an integer, average number of employees established, based on the situation at the end of every month of a business year.

37. Item Number of common shares under ADP code 9033 shall be entered as an absolute number of common shares at the end of the year.

38. Item Number of priority shares under ADP code 9034 shall be entered as an absolute number of priority shares at the end of the year.

39. Item Nominal value of common shares under ADP code 9035 shall disclose total nominal value of all common shares at the end of the year.

40. Item Nominal value of priority shares under ADP code 9036 shall disclose total nominal value of all priority shares at the end of the year.

41. Items under ADP codes 9037 to 9045 shall disclose the amounts of advance payments of dividends from profit during the year and amounts of dividends from profit for previous years paid out in the current year.

III FINAL PROVISIONS

42. This Decision repeals the Decision on the Form and Content of the Statistical Report to be Completed by Banks (RS Official Gazette, No 71/2014).

Provisions of this Decision shall apply starting from financial statements compiled on 31 December 2021.

43. This Decision shall come into effect on the eighth day following its publication in the RS Official Gazette.

D. No 20
30 June 2020
B e l g r a d e

G o v e r n o r
of the National Bank of Serbia

Dr Jorgovanka Tabaković