

Pursuant to Article 30, paragraph 3 of the Accounting Law (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 adopts the following

## **DECISION ON THE CONTENT AND LAYOUT OF THE STATISTICAL REPORT FOR VOLUNTARY PENSION FUND MANAGEMENT COMPANIES AND VOLUNTARY PENSION FUNDS**

### **I INTRODUCTORY PROVISIONS**

1. This Decision sets out the content and layout of the form for the statistical report for voluntary pension fund management companies (hereinafter: management companies) and voluntary pension funds, including the content of items in the form.

Management companies shall compile the statistical report and submit it to the Business Registers Agency, in accordance with the law governing accounting, and to the National Bank of Serbia, in the manner and within the deadlines prescribed for the submission of financial reports, in accordance with the law governing the operations of voluntary pension funds and pension plans.

2. The form referred to in Section 1 hereof is printed with this Decision and is integral hereto (Schedule 1).

Provisions of the decision governing the chart of accounts and the content of accounts in the chart of accounts for management companies shall apply to the content of individual groups of accounts and accounts in the form referred to in paragraph 1 of this Section.

Amounts in the form referred to in Section 1 hereof shall be expressed in thousands of dinars and the number of employees in the whole number format.

### **II CONTENT OF ITEMS IN THE STATISTICAL REPORT FORM**

3. In the form referred to in Section 1 hereof, a management company shall enter data in all columns, according to the content of groups of accounts and accounts designated in the table.

4. Table I DATA ABOUT CERTAIN TYPES OF ASSETS, LIABILITIES, EXPENSES AND INCOME AND ABOUT THE NUMBER OF EMPLOYEES, item AOP 9001 – Liabilities for dividends and share in the profit, shall disclose a part of account 447 referring to the amounts which the management company is obligated to pay to shareholders on account of dividends.

Item AOP 9002 – Liabilities for net wages/salaries and allowances, except refundable allowances, shall disclose credit turnover without the opening balance of account 460.

Item AOP 9003 – Liabilities for tax on wages/salaries and allowances paid by the employee shall be disclosed without the opening balance of account 461.

Item AOP 9004 – Liabilities for contributions on wages/salaries and allowances paid by the employee shall disclose credit turnover without the opening balance of account 462.

Item AOP 9005 – Liabilities for taxes and contributions on wages/salaries and allowances paid by the employer shall disclose credit turnover without the opening balance of account 463.

Item AOP 9008 – Costs of land rental shall disclose a part of account 542 which refers to these costs.

Items AOP 9010 and 9011 shall disclose data from corresponding parts of account 546.

Item AOP 9019 – Interest expenses on loans and accounts with banks shall disclose a part of account 562 which refers to interest on loans and accounts with banks.

Item AOP 9020 – Fines and penalties shall disclose a part of account 579 which refers to expenses for amounts paid on account of fines for commercial offenses and misdemeanours imposed on the management company, as well as on account of contract penalties and damage compensations to other legal and natural persons.

Item AOP 9022 – Income from land rental shall disclose a part of account 610 which refers to this income.

Item AOP 9024 – Interest income on accounts and deposits with banks shall disclose a part of account 662 which refers to interest on deposits.

Item AOP 9025 – Compensation of damages from insurance undertakings (receivables during the year on account of the insurance policy) shall disclose

the total value of damage claims under compensation of damages from insurance undertakings during the year.

Item AOP 9026 – Procurement of non-current assets during the year – intangible investments, shall disclose data about the amounts of all procurements of intangible investments during the reporting, i.e. previous year.

Item AOP 9027 – Procurement of non-current assets during the year – property, equipment and investment property shall disclose data about the amounts of all procurements of property, equipment and investment property during the reporting, i.e. previous year.

Item AOP 9028 – Average number of employees as at the end of the month shall be disclosed as the annual average of the number of employees at the end of each month in the reporting, i.e. previous year. The annual average is the sum of employees at the end of each month during the reporting period divided by the number of months of operation. The number of employees is expressed as an integer, without decimals.

5. Table II COMPOSITION OF DIVIDENDS PAID shall disclose data about the amounts of dividends paid during the reporting, i.e. previous year.

6. Table III DONATIONS, GIFTS AND OTHER NON-REFUNDABLE CONTRIBUTIONS IN CASH OR IN KIND shall disclose data about the amounts of donations, gifts and other non-refundable contributions in cash or in kind presented to the population, humanitarian, sports, religious, cultural, socio-political and other non-profit organisations, as well as to schools and health care institutions, social care institutions and other government institutions and funds.

### III FINAL PROVISIONS

7. This Decision repeals the Decision on the Content and Layout of the Statistical Report for Voluntary Pension Fund Management Companies and Voluntary Pension Funds (RS Official Gazette, No 87/2014).

The provisions of this Decision shall apply to financial statements compiled as at 31 December 2021.

8. This Decision shall enter into force on the eighth day following its publication in the RS Official Gazette.

30 June 2020

Belgrade

National Bank of Serbia

dr Jorgovanka Tabaković, sgd.

**Schedule 1**

To be filled in by a management company														
Registration number							Activity code				TIN			
Name:														
Head office:														

**STATISTICAL REPORT**

for the year 20\_\_

I DATA ABOUT CERTAIN TYPES OF ASSETS, LIABILITIES, EXPENSES AND INCOME AND ABOUT THE NUMBER OF EMPLOYEES

(in RSD thousand)

Group of accounts, account	ITEM	ADP	Current year	Previous year
1	2	3	4	5
Part 447	Liabilities for dividends and share in the profit	9001		
460	Liabilities for net wages/salaries and allowances, except refundable allowances	9002		
461	Liabilities for tax on wages/salaries and allowances paid by the employee	9003		
462	Liabilities for contributions on wages/salaries and allowances paid by the employee	9004		
463	Liabilities for taxes and contributions on wages/salaries and allowances paid by the employer	9005		
530	Depreciation costs	9006		
54	Costs of materials, energy and services, and intangible costs	9007		
Part 542	Costs of land rental	9008		
545	Costs of the insurance premium	9009		
Part 546	Costs of taxes	9010		
Part 546	Costs of contributions	9011		
55	Costs of wages/salaries, allowances and other	9012		

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	personal expenses			
550	Costs of wages/salaries and allowances (gross)	9013		
551	Costs of contributions on wages/salaries and allowances paid by the employer	9014		
552, 553, 554, 555	Costs of allowances to natural persons (gross) under contracts (services contract, copyright contract, contract on temporary and occasional work and other contracts)	9015		
556	Costs of compensations for members of the management	9016		
559	Other personal expenses and allowances	9017		
562	Interest expenses	9018		
Part 562	Interest expenses on loans and accounts with banks	9019		
Part 579	Fines and penalties	9020		
61	Other business income	9021		
Part 610	Income from land rental	9022		
662	Interest income	9023		
Part 662	Interest income on accounts and deposits with banks	9024		
	Compensation of damages from insurance undertakings (receivables during the year on account of the insurance policy)	9025		
	Procurement of non-current assets during the year – intangible investments	9026		
	Procurement of non-current assets during the year – property, equipment and investment property	9027		
	Average number of employees as at the end of the month (integer)	9028		

II COMPOSITION OF DIVIDENDS PAID

(in RSD thousand)

Sector	ADP	Current year	Previous year
Companies (domestic legal persons)	9029		
Natural persons	9030		
Government institutions and organisations financed from the budget	9031		
Financial institutions	9032		
Non-profit organisations, foundations and non-profit funds	9033		
Foreign natural persons	9034		
Foreign legal persons	9035		
European financial and development institutions	9036		

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III DONATIONS, GIFTS AND OTHER NON-REFUNDABLE CONTRIBUTIONS IN CASH OR IN KIND

(in RSD thousand)

	<b>Residents</b>	<b>ADP</b>	<b>Humanitarian , sports, religious, cultural, socio- political and other non- profit organisations</b>	<b>ADP</b>	<b>Schools and health care institutions, social care institutions and other government institutions and funds</b>	<b>ADP</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
Total		9037		9039		9041
Of which for the procurement and construction of basic means (construction facilities, equipment, etc.)		9038		9040		9042

In \_\_\_\_\_,

Date

\_\_\_\_\_

Legal representative  
of the management company

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