

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 – Constitutional Court decision and 44/2018), the Governor of the National Bank of Serbia hereby issues

DECISION
ON THE LAYOUT AND CONTENT OF STATISTICAL REPORT
FOR FINANCIAL LESSORS

I. INTRODUCTORY PROVISIONS

1. This Decision lays down the form of the statistical report for financial lessors and the content of items in the form.

2. The form referred to in Section 1 hereof shall be printed together with the Decision and shall be integral part thereof (Schedule 1).

The content of particular groups of accounts and accounts in the form referred to in Section 1 hereof is set forth by the provisions of the decision regulating the Chart of Accounts and content of accounts in the Chart of Accounts for financial lessors.

Amounts in the form referred to in Section 1 hereof shall be stated in thousands of dinars, whereas the number of shares and employees shall be stated in whole numbers.

3. A financial lessor (hereinafter: lessor) that has undergone a status change or is subject to bankruptcy or liquidation proceedings shall submit its annual financial statement to the Business Registers Agency disclosing consolidated data for the entire reporting period, as a net amount, after offsetting the results before and after the status change. It shall designate all such statement forms as either “STATUS CHANGE”, “BANKRUPTCY” or “LIQUIDATION”.

II. CONTENTS OF ITEMS IN THE STATISTICAL REPORT FORM

4. The lessor shall enter data in tables I through X in the form referred to in Section 1 hereof.

Data shall be entered in each of the designated columns, in line with the contents of groups of accounts and accounts specified in the table.

5. In table I. GENERAL DATA ON THE LESSOR, item *Number of months of*

operation under ADP code 9001 shall disclose the number of months of operation in a calendar year, as a whole number from 1 to 12. A newly incorporated lessor shall not fill in column 4.

Item *Size classification* under ADP code 9002 shall disclose an appropriate size classification code from the Classification Notice, determined by the lessor based on the data from the financial statement and the criteria prescribed by Article 6 of the Law on Accounting.

Item *Ownership* under ADP code 9003 shall disclose an appropriate statistical code for ownership, whereby code 2 shall indicate private ownership, code 4 mixed ownership and code 5 state ownership.

Item *Number of foreign persons (legal or natural) holding a share in capital* under code ADP 9004 shall disclose the number of legal or natural persons headquartered abroad, holding a share in the core capital of the lessor.

Item *Number of employees on the basis of balance as at the end of each month* under code ADP 9005 shall disclose the average number of employees in the reporting year (column 3), and in the previous year (column 4.) The annual average number of employees shall be the sum of the number of employees at the end of each month in the accounting period, divided by the number of months of operation, and shall be expressed as a whole number, without decimals.

6. In table II. GROSS CHANGES IN INTANGIBLE INVESTMENTS AND OWN PROPERTY, PLANT AND EQUIPMENT, items under ADP codes 9006 through 9015 shall disclose data from the account groups 01 and 02 relating to the opening balance, changes during the year and the closing balance. Data on gross amount shall be entered in column 4, value adjustments in column 5 and net amounts in column 6. The data entered in column 6 correspond to the data from the Balance Sheet, as follows: ADP 9006 column 6 = ADP 0007 column 6; ADP 9010 column 6 = ADP 0007 column 5; ADP 9011 column 6 = ADP 0008 column 6 + ADP 0009 column 6; ADP 9015 column 6 = ADP 0008 column 5 + ADP 0009 column 5.

7. In table III. STRUCTURE OF INVENTORIES, items under ADP codes 9016 through 9020 shall disclose balance of account groups 10 to 16. Data entered under ADP code 9021 correspond to the sum of amounts stated in the Balance Sheet under ADP codes 0005 and 0013 (column 5 for the current year and column 6 for the previous year).

8. In table IV. STRUCTURE OF CORE CAPITAL, items under ADP codes 9022, 9024, 9026 and 9027 shall disclose the balance of accounts 300 through 309, while items under ADP code 9023, 9025 and 9028 shall disclose the part pertaining to foreign capital. Item *Total* under ADP code 9029 shall disclose the amount of core capital corresponding to the data entered in the Balance Sheet under ADP code 0410

(column 5 for the current and column 6 for the previous year).

9. In table V. STRUCTURE OF SHARE CAPITAL, items under ADP codes 9030 and 9032 shall disclose absolute number of ordinary and/or preferred shares at the end of the current year (column 4) and the previous year (column 5). Items under ADP codes 9031 and 9033 shall disclose the nominal value of ordinary and/or preferred shares, which shall be obtained by multiplying the number of shares and the nominal value per share. Item under ADP code 9034 shall disclose the total nominal value of shares, which shall be equal to the amount of share capital under ADP code 9022.

10. In table VI. RECEIVABLES AND LIABILITIES, item *Receivables on insurance undertakings for compensation of damage during the year* under ADP code 9035 shall disclose the total value of receivables on insurance undertakings for compensation of damage during the year (increase – debit transactions without opening balance of the account 225).

Item *VAT – previous VAT* under ADP code 9036 shall disclose the total annual amount of previous VAT as per tax calculation and tax returns, debit transactions without opening balance of the group of accounts 27, excluding 279.

Items under ADP codes 9037 through 9039 shall disclose the total annual liabilities for salaries and compensations (credit transactions without opening balance) for accounts 450, 451 and 452.

Item *Liabilities for dividends, share in profit and personal earnings of the employer* under ADP code 9040 shall disclose the total annual amount of calculated dividends and share in profit according to the distribution of results during the year (increase during the year – credit transactions without opening balance) for accounts 482 and 483. It shall also disclose potential advance payment of interim dividends to the owners and members of the company (account 723).

Item *Liabilities to natural persons for contracted compensation* under ADP code 9041 shall disclose liabilities to natural persons under employment, copyright, temporary employment, agency, secondary employment and other compensation contracts presented in account 459 (credit transactions without opening balance).

Item *VAT liabilities* under ADP code 9042 shall disclose total annual VAT amount, as per calculation and tax returns, credit transactions without opening balance from group of accounts 47, excluding account 479.

11. In table VII. OTHER COSTS AND EXPENDITURE, columns 4 and 5 shall disclose data according to the content of accounts in column 1.

Item *Costs of material used in service providing, fuel and energy costs* under ADP code 9044 shall disclose annual amount of expenditure for the stated purposes (account 510).

Item *Costs of spare parts, tools and inventories* under ADP code 9045 shall disclose annual amount of expenditure for the stated purposes (account 511).

Item *Transport services costs* under ADP code 9046 shall disclose annual expenditure for transport services of legal persons and entrepreneurs (account 515).

Item *Costs of insurance premiums* under ADP code 9047 shall disclose annual expenditure for insurance premiums, excluding life insurance premiums of employees (account 516).

Item *Fairs exhibit costs* under ADP code 9048 shall disclose annual amount of expenses incurred in relation to exhibitions in fairs and other exhibitions in the country and abroad (account 517).

Item *Advertising costs* under ADP code 9049 shall disclose annual amount of expenses for the services of advertising, as well as for advertising material (account 518).

Item *Intellectual property costs* under ADP code 9050 shall disclose annual expenses for the stated purposes (account 530).

Item *Representation costs* under ADP code 9051 shall disclose annual expenses for representation (account 531).

Item *Costs of payment transactions* under ADP code 9052 shall disclose annual expenses for payment transactions and other banking services (account 533).

Item *Costs of membership fees* under ADP code 9053 shall disclose annual expenses for membership fees for business and other associations, chambers and unions (account 534).

Item *Rental costs* under ADP code 9054, excluding costs of land rental, shall disclose annual amount of rental costs based on the rental agreement of fixed assets (equipment, business, storage, office and other space) (part of account 535).

Item *Land rental costs* under ADP code 9055 shall disclose costs of land rental based on the rental agreement (part of account 535).

Item *Maintenance costs* under ADP code 9056 shall disclose annual amount of expenses for the maintenance of fixed assets (account 536).

Item *Research and development costs* under ADP code 9057 shall disclose annual amount of expenses for the stated purposes (account 537).

Item *Costs of salaries and compensations (gross)* under ADP code 9058 shall be disclosed in account 520.

Item *Costs of taxes and contributions on salaries and compensations charged to employers* under ADP code 9059 shall be disclosed in account 521.

Item *Costs of contracted compensation to natural persons (gross)* under ADP code 9060 shall disclose sum of balances in accounts 522 through 525.

Item *Costs of remuneration to members of management boards (gross)* under ADP code 9061 shall disclose total costs of the stated remuneration (account 526).

Item *Other personal expenses and remunerations* under ADP code 9062 shall disclose annual amount of other personal expenses such as severance pay for retirement, jubilee awards, allowances for accommodation, meals and transportation expenses on business trips, reimbursement of employee travel expenses, and remuneration for field allowance (account 529).

Item *Costs of other taxes and contributions, customs and other duties* under ADP code 9063 shall disclose annual amount of expenses for taxes and contributions, customs and other duties charged to costs (part of account 538).

Item *Fines and penalties* under ADP code 9064 shall disclose annual amount of expenditure for fines and penalties (part of account 538).

Item *Interest expenses on loans, borrowings, leases and sales* under ADP code 9065 shall be disclosed as the sum of balances posted to accounts 550, 553 and 556.

Item *FX losses* under code ADP 9066 shall disclose the sum of balances posted to accounts 551, 554, 557, 561, 564 and 567.

Item *Expenses from currency clause effects* under ADP code 9067 shall disclose the sum of balances posted to accounts 552, 555, 558, 562, 565 and 568.

Item *Expenses from share in losses of subsidiary legal persons and joint ventures* under ADP code 9068 shall disclose annual amount of expenses for the stated purposes (account 559).

Item *Expenses for humanitarian, cultural, healthcare, educational, scientific, religious and sports purposes and environmental protection* under ADP code 9069 shall disclose annual amount of expenses for the stated purposes posted to analytical

accounts within account 579, specifically to analytical account for posting expenses for the stated purposes, and to analytical account for posting lessors' donations in cash or in kind to mitigate the effects of natural disasters or other extraordinary events.

12. In table VIII. OTHER INCOME, columns 4 and 5 shall disclose data according to the content of accounts specified in column 1.

Item *Income from interest on loans, leases and sales* under ADP code 9071 shall disclose the sum of balances on accounts 650, 653 and 656.

Item *FX gains* under ADP code 9072 shall disclose the sum of balances on accounts 651, 654, 657, 661, 664 and 667.

Item *Income from currency clause effects* under ADP code 9073 shall disclose the sum of balances on accounts 652, 656, 658, 662, 665 and 668.

Item *Income from dividends and share in profit of subsidiary legal persons and joint ventures* under ADP code 9074 shall disclose annual amount posted to account 659.

13. In table IX. OTHER DATA, item Calculated customs and other import duties under ADP code 9076 shall disclose total annual amount of calculated customs and other import duties according to customs and other documentation related to imports.

Item *State allocation funds* under ADP code 9077 shall disclose all types of state aid in cash or in kind, including non-conditional income without direct connection to the services provided by the lessor, such as grants for new employees, for protection of the environment and installation of appropriate equipment, for research and development, export tax rebate, etc.

Item *Income from donations and other grants received from abroad* under ADP code 9078 shall disclose donations and all other grants in cash or in kind received from abroad during the year (gross amount). It includes not only income from conditional donations (account 646), but also donations for which the contract does not stipulate any condition or purpose and which are entered as other income, as well as income from indemnities caused by natural disasters and other unforeseen events (part of group of accounts 67). Abolition of deferred income based on donations from previous years – excluded.

14. In table X. STRUCTURE OF PAID OUT DIVIDENDS AND PROFIT SHARING, under ADP codes 9080 through 9087, columns 4 and 5 shall disclose data on paid out dividends and profit sharing.

III. FINAL PROVISIONS

15. This Decision repeals the Decision on the Layout and Content of Statistical Report for Financial Lessors (RS Official Gazette, No 87/2014).

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

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

Decision No. 9
30 June 2020
Belgrade

Governor of the
National Bank of Serbia
Dr Jorgovanka Tabakovic, sgd