

291/2002 Coll.

ACT

of 21 May 2002

on State Treasury and on amendments and supplements to certain laws

Modification: 386/2002 Coll.
Modification: 291/2002 Coll.
Modification: 291/2002 Coll.
Modification: 428/2003 Coll.
Modification: 291/2002 Coll.
Modification: 523/2004 Coll. , 581/2004 Coll. , 747/2004 Coll.
Modification: 68/2005 Coll.
Modification: 659/2005 Coll.
Modification: 238/2006 Coll.
Modification: 198/2007 Coll. , 209/2007 Coll.
Modification: 659/2007 Coll.
Modification: 70/2008 Coll.
Modification: 465/2008 Coll.
Modification: 492/2009 Coll.
Modification: 563/2009 Coll. (indirect amendment)

The National Council of the Slovak Republic has adopted this Act:

Article I

PART ONE

INTRODUCTORY PROVISIONS

§ 1

Scope of the Act

This Act regulates

- a) the State Treasury System,
- b) the competencies of the Ministry of Finance of the Slovak Republic (hereinafter the “Ministry”) within the State Treasury System,
- c) the constitution and competencies of State Treasury within the State Treasury System,
- d) the constitution and competencies of the Agency for Debt and Liquidity Management (hereinafter the “Agency”) within the State Treasury System ,
- e) the relationship between the State Treasury and a State Treasury client (hereinafter the “Client”),
- f) the relationships amongst the Ministry, State Treasury and Agency in ensuring the operation of the State Treasury System ,
- g) the relationship of the entities referred to in sub-paragraph (f) towards other entities.

§ 2

State Treasury System

(1) The State Treasury System means:

- a) the system of activities ensuring centralised management of public finance, and

b) the system of relationships amongst the entities referred to in §1(f).

(2) The State Treasury System performs the following functions:

- a) execution of the budget of general government entities ¹⁾ to the extent stipulated herein,
- b) keeping and management of Clients' accounts,
- c) execution of payment operations ²⁾ for Clients,
- d) execution of financial market operations,
- e) State Treasury liquidity management,
- f) risk management (§ 2a, paragraph 6),
- g) state debt management,
- h) centralisation of the bookkeeping information ³⁾ and data necessary to evaluate the performance of the general government budget ⁴⁾ provided by the general government entities, ⁵⁾
- i) booking of the Clients' account entries and operations related to the state-debt financing and state-budget deficit, management of State Treasury liquidity, and risk management,
- j) keeping of the central register of property owned by the Slovak Republic (hereinafter "State Property").

§ 2a

Definition of Basic Terms

(1) The Client means:

- a) a public organisation funded from the state budget, ⁶⁾
- b) a public organisation receiving contributions from the state budget, ⁶⁾
- c) a State Fund, ⁷⁾
- d) Social Insurance Agency,
- e) a health insurance company,
- f) Slovak Land Fund,
- g) National Property Fund of the Slovak Republic,
- h) a public university, ⁹⁾
- i) a self-governing region,
- j) a legal person the organisation of which encompasses an implementing agency for programmes financed from European Union funds, not listed as Client in sub-paragraphs (a) to (i) above,
- k) Health Care Surveillance Authority, ⁸⁾
- l) a general government entity not listed under (a) to (k) on the basis of a written agreement with the State Treasury and subject to prior written approval by the Ministry; where such an entity is an organisation funded from the budget of a self-governing region or receiving contributions from the budget of a self-governing region, it may enter into agreement with the State Treasury only if the written approval thereof by the Ministry is preceded by a written approval issued by the self-governing region concerned,

m) a state-owned company, a legal person wherein the state holds ownership interest, a legal person established by a separate law^{9a)}, other than the Clients listed under sub-paragraphs (a) to (l), on the basis of a written agreement with the State Treasury and subject to the prior written approval by the Ministry.

(2) 'Entry into commitment' means a legal act based on which an expenditure from the Client's budget is effected, in particular the Client's entry into contract for works or contract for the supply of goods or services, placement of order, or a decision to effect transfer from the Client's budget.

(3) The Central Register of State Property means a central list of state-owned assets administered by state property administrators pursuant to a separate regulation¹⁰⁾ and the assets administered by state-owned companies (hereinafter "State Property Administrator"); the central list of State Property Administrators constitutes a part of the Central Register of State Property.

(4) The liquidity of the State Treasury means the ability of the State Treasury to discharge the financial obligations of the State Treasury System.

(5) The State Treasury liquidity management means a complex of activities aimed at ensuring the efficient and safe supply of liquidity to the State Treasury.

(6) For the purposes of this Act, the term 'risk' means the credit risk, market risk, liquidity risk, operational risk, refinancing risk and other types of risks arising from the operations of the State Treasury System that are capable of causing financial loss to the state budget.

(7) For the purposes of this Act, the term 'risk management' means a complex of activities aimed at preventing the risk of financial loss to the state budget from occurring, to the extent defined by the Ministry under this Act.

(8) For the purposes of this Act, the term 'domestic transfer' means a payment operation executed in euro in the territory of the Slovak Republic.

(9) For the purposes of this Act, the term 'cross-border transfer' means a payment operation executed in

a) a foreign currency in the territory of the Slovak Republic,

b) in a foreign currency and in euro into another state.

PART TWO

POSITION AND COMPETENCIES OF THE MINISTRY WITHIN THE STATE TREASURY SYSTEM

§ 2b

(1) The Ministry:

a) develops the State Treasury System's strategy, controls its implementation, and coordinates the building of the State Treasury System;

b) defines and controls the management processes of the State Treasury System pursuant to this Act;

c) approves, based on a proposal by State Treasury, the State Treasury policy that stipulates the scope of services provided to Clients;

d) guides the management of balances of funds on the accounts held by the State Treasury with the National Bank of Slovakia, banks or branches of foreign banks,

e) builds and maintains an information system for the State Treasury System (hereinafter "Information System") and ensures its compliance with the criteria of safety, reliability and adequacy;

f) guides the measurement of the State Treasury System efficacy and performs regular assessments of the State Treasury System efficacy;

g) in cooperation with the State Treasury, informs the National Council of the Slovak Republic, the Government of the Slovak Republic (hereinafter the “Government”) and the public on the performance of the State Treasury System;

h) issues the prior written approval to connect the entities referred to in §2a, paragraph 1(l) and (m) to the State Treasury System based on their application submitted to the State Treasury, sets the terms and conditions of the connection, and issues the prior written approval referred to in §7, paragraph 4(b);

i) guides the liquidity management of the State Treasury and controls the State Treasury’s liquidity management;

j) guides the management of risks that arise from the operations of the State Treasury System and controls the management of risks;

k) guides the execution of financial operations concerning the transfers of open liquidity positions, interest rate positions and foreign exchange positions of the State Treasury to the Ministry, which acts as a specific Client for state-debt related operations (hereinafter “State Debt Client”);

l) approves, based on a proposal submitted by the Agency, the strategy for State Debt management, and controls the implementation thereof; for these purposes, the Ministry ensures cooperation with foreign rating agencies in the rating of the Slovak Republic, that is the assessment and evaluation of the ability and preparedness of the Slovak Republic to discharge its financial obligations,

m) issues the prior written approval referred to in §2c, paragraph 6.

n) may prioritise the order of expenditures for the Clients referred to §2a(1)(a) whenever there is a mismatch between the state budget revenues and expenditures.

(2) The structure and content of the bookkeeping information and data necessary to evaluate the performance of the general government budget, provided by the general government entities, as well as the manner in which, the dates by which, and the places at which such information is to be submitted, shall be laid down in a generally binding regulation to be issued by the Ministry.

§ 2c **State Debt Client**

(1) The financial operations performed through the State Debt Client’s account relate to the financing of the state budget deficit, state debt financing, risk management, and the investment of temporarily uncommitted funds.

(2) The revenues and expenses from the financial operations performed through the State Debt Client account are monitored on a separate account.

(3) The revenues of the separate account comprise the revenues:

a) from financial market operations;

b) relating to erroneous payment operations caused by misdirected remittance;

c) relating to the activities of the Agency.

(4) The expenses of the separate account comprise the expenses:

a) resulting from the management of state-budget deficit,

b) resulting from state-debt management;

c) from financial market operations, including the transactions in financial derivatives;

d) resulting from the execution of payment operations for the State Debt Client;

e) relating to erroneous payment operations caused by misdirected remittance;

f) resulting from the financial operations performed by the Agency.

(5) For the purpose of investing the temporarily uncommitted funds and for the purpose of executing risk-management transactions the State Debt Client may open an account with the National Bank of Slovakia, a bank, or branch of a foreign bank. The State Debt Client's account held with the National Bank of Slovakia must, at all times, show a credit balance.

(6) The State Debt Client enters into transactions with the State Treasury under the terms and conditions prevailing on the money market at the time of the transaction concerned and, in specific cases ^{10a)}, under agreed terms and conditions subject to the prior written approval by the Ministry.

(7) The surplus on the separate account shall, subject to agreement with the State Treasury, primarily be used to discharge the State Treasury's obligations under § 11(5) towards Clients.

(8) The balances of the separate account's surplus constitute the revenues of state budget.

PART THREE

CONSTITUTION, ORGANISATION AND COMPETENCIES OF THE STATE TREASURY

§ 3

Constitution of the State Treasury

(1) A body of central administration entitled "State Treasury" is hereby constituted as a state-budget organisation¹¹⁾ linked to the state budget through the budget category of the Ministry. The objective of State Treasury is to ensure the execution of the Client's budget.

(2) State Treasury shall have its seat in Bratislava.

(3) State Treasury is represented and managed by the Director of State Treasury.

§ 4

Director of State Treasury

(1) The Director of State Treasury (hereinafter "Director") is appointed and recalled by the Minister of Finance of the Slovak Republic (hereinafter "Minister").

(2) Only a person with professional knowledge and experience in the field of finance, full legal capacity and clean criminal record, shall be eligible for appointment as Director.

(3) For the purposes of this Act, a person with professional knowledge and experience means a natural person with completed university education of a master's or doctorate degree and a three-year professional experience in a managerial post in the field of finance.

(4) For the purposes of hereof, a person with clean criminal record is a natural person who has not been conclusively sentenced for an intentional criminal offence; clean criminal record is evidenced by an extract from Criminal Register not older than three months.

(5) The function of Director is incompatible with the function of the president of the Slovak Republic, deputy of the National Council of the Slovak Republic, member of government, judge, prosecutor, governor of the National Bank of Slovakia, or with any other function, profession or employment in a body of central government or a body of regional or local self-government or in any other body of public administration, nor is it compatible with membership of function in any managerial, supervisory or control board of a legal person engaged in business. The function of Director is also incompatible with any entrepreneurial, economic or gainful activity. This restriction shall not apply to the management of the person's personal property or that of his/her children who have not attained the age of majority, nor shall it apply to scientific, teaching, publication, literary or artistic activities.

(6) If the Director, at the time of his/her appointment, performs any function, employment or activity incompatible with his function as Director, he/she shall immediately and demonstrably abandon any such function, employment or activity, or take steps irreversibly leading to the termination of such function, employment or activity.

(7) The Director shall treat in confidence any and all facts that he/she becomes aware of in the execution of his function. The obligation of confidentiality is perpetual, survives the duration of employment in civil service, and may only be lifted by the Minister. This shall be without prejudice to the provisions of a separate regulation.¹²⁾

§ 5

Employees of the State Treasury

(1) The provisions of §4, paragraphs 5 and 7, shall apply, *mutatis mutandis*, to the employees of State Treasury.

(2) The power to relieve the State Treasury employees from the obligation of confidentiality is vested in the Director.

§ 6

Competences of State Treasury

(1) The State Treasury:

a) executes the Client's budget pursuant to this Act;

b) prepares the State Treasury's financial plan based on its own projections of Clients' revenues and expenditures, projections of the Tax Directorate of the Slovak Republic and of the Customs Directorate of the Slovak Republic, and provides the plan to the Agency;

c) continuously books the financial flows on the accounts of State Treasury and the financial operations executed with the State Debt Client;

d) executes payment operations relating to the provision and repayment of Clients' loans and borrowings;

e) executes payment operations relating to the repayment of credits and loans based on Government decision and in compliance with the State Budget Act for the respective budgetary year;

f) executes payment operations relating to the state guarantees provided;

g) opens State Treasury accounts with the European Central Bank, the National Bank of Slovakia, other central banks which are a part of the European System of Central Banks, banks¹³⁾, branches of foreign banks¹³⁾ or foreign banks¹³⁾ with registered office in the territory of a Member State or another state forming a part of the European Economic Area which enjoy the benefits of the single banking licence according to the EU law¹³⁾ (hereinafter "foreign bank with registered office in Member State");

h) keeps and administers Client's accounts on a contractual basis;

i) credits to the Client, on a contractual basis, the interest accrued on credit balances of the Client's selected accounts;

j) debits the Client, on a contractual basis, for the interest accrued on debit balances on the selected accounts of "Social Insurance" and "health insurance" Clients;

k) credits to the Client, on a contractual basis and upon Client's request, the interest accrued on the temporarily uncommitted funds on the Client's accounts; The State Treasury may apply the temporarily uncommitted funds to cover the mismatch between the revenues and expenditures of the state budget, finance the state debt, and secure the liquidity of State Treasury;

l) provides and executes for its Clients domestic transfers of funds^{13a)} (hereinafter "domestic transfers");

m) provides for its Clients cross-border transfers of funds ^{13b)} (hereinafter “cross-border transfers”) through the European Central Bank, the National Bank of Slovakia, other central banks which are a part of the European System of Central Banks, banks, branches of foreign banks or foreign banks with registered office in a Member State;

n) books the money-market transactions in the temporarily uncommitted funds on selected State Treasury accounts of pursuant to §17(2);

o) keeps the Central Register of State Property which contains information on State Property to the extent stipulated in §12(8)(b) and §22(2);

p) prepares proposals, supporting documents and information for the Ministry pursuant to §18(1);

q) provides to the legal persons which have a status of ‘founders’ in relation to Clients with information on the balances and transactions on their Clients’ accounts;

r) provides information under separate regulations ¹⁴⁾ to the extent provided for herein;

s) guides the implementation of the Client’s budget within the State Treasury System and execution of domestic and cross-border transfers;

t) ensures for its Clients cash withdrawals and deposits through the National Bank of Slovakia, banks, branches of foreign banks, or post offices ^{14a)} on a contractual basis;

u) issues opinions on the drafts of generally binding regulations and other documents insofar as they relate to the competencies of the State Treasury and State Treasury System;

v) imposes and enforces sanctions under §13;

w) guides, in agreement with the Ministry, the submission of information pursuant to sub-paragraph (o) to the Central Register of State Property;

x) executes financial operations with the State Debt Client in accordance with §2b(1)(k);

y) issues opinion on the proposed strategy for state-debt management;

z) prepares supporting documents for the preparation of the State Treasury System strategy and coordination of the State Treasury System building,

za) cooperates with the Ministry in ensuring the development and maintenance of the Information System ,

zb) returns the yields on the funds remitted as erroneous payments due to misdirected remittance to the accounts of State Treasury

zc) executes transactions with the State Debt Client in accordance with §2c(6),

zd) effects the Client’s payment expenditures in line with the priority order set according to §2b(1)(n).

(2) State Treasury has the right:

a) to debit the funds from the Client’s account even in the absence of the Client’s payment instruction in the cases stipulated by separate regulations, ^{14b)}

b) to recover the costs, in line with the approved State Treasury policy, it incurs in providing services based on Client’s request and in executing payment operations; State Treasury may effect such recovery by directly debiting corresponding amounts from the Client’s account.

(3) In order to perform the activities referred to in paragraph 1(o), (p) and (r), the State Treasury:

a) compiles data-files from its own records, bookkeeping documents and the information necessary to evaluate the execution of the general government budget. on the Clients referred to §2a, paragraph 1(a)-(i), (k) and (l), on

organisations funded from or receiving contributions from the budgets of self-governing regions, and on organisations funded from or receiving contributions from the budgets of municipalities;

b) complies aggregated data in line with the requirements of the Ministry for the purposes of international organisations and the European Union;

c) pools the data on State Property balances and changes thereof from individual State Property Administrators.

(4) If the State Treasury provides for its Clients cross-border payment operations entailing conversion from one currency to another, the conversion shall be made in line with the foreign exchange rate valid on the market at the time of transfer.

(5) The State Treasury books the revenues and expenditures of the State Treasury on a separate account. This separate account is administered by the State Treasury.

(6) The revenues of the separate account comprise:

a) income from interest on funds according §11(3);

b) income from interest on funds according paragraph 1(j) and (x);

c) income from the execution of payment operations and provision of services according to paragraph 2(b);

d) income from financial operations according to §17(2);

e) positive exchange-rate differential resulting from the exchange rate set by the European Central Bank and the rate applied by the State Treasury according to paragraph (4) in respect of the incoming and outgoing payment operations.

(7) The expenses of the separate account comprise:

a) interest paid to the Client referred to in paragraph 1(i) and (k);

b) negative exchange-rate differential resulting from the exchange rate set by the European Central Bank and the rate applied by the State Treasury according to paragraph (4) in respect of incoming and outgoing payment operations;

c) costs associated with payment operations.

(8) The surplus on the separate account shall be transferred to the state budget in the course of the budgetary year as follows: advances within five working days of the end of the quarter and final settlement within 20 working days of the end of the budgetary year. The 'surplus' of the separate account means the positive difference between the revenues and expenses of the separate account. An 'advance' means the surplus on the separate account less the reserve for the payment of interest pursuant to §11(5).

(9) State Treasury executes payment operations solely on a non-cash basis.

PART FOUR

EXECUTION OF THE CLIENT'S BUDGET AND EXECUTION OF PAYMENT OPERATIONS FOR SELECTED CLIENTS

Execution of the Client's Budget

§ 7

(1) State Treasury executes the Client's budget in compliance with the approved State Budget Act for the respective budgetary year and the budget of the Client referred to in §2a, paragraph 1(a)-(i), (k) and (l).

(2) State Treasury effects the expenditures from the state budget up to the amount set forth in the State Budget Act for the respective budgetary year if the state budget for that budgetary year has been approved as a budget with deficit. If the state budget for the respective calendar year has been approved as a balanced budget or a surplus budget, the State Treasury shall effect the expenditures only up to the volume that ensures the meeting of the thus approved budgetary ambition.

(3) State Treasury shall effect the expenditures of the Clients referred to in §2a, paragraph 1(b) - (i), (k) and (l) in the respective calendar year to the amount of their actual revenues and funds obtained from credits, transfers, loans, borrowings and advances, or monies from the reserve fund.

(4) Clients are obliged to execute their budgets solely through the State Treasury. For the purposes of this Act, the Client's budget means a detailed specification of its budgeted funds according to the budgetary classification¹⁵⁾ for the respective budgetary year and according to the Government programmes¹⁶⁾ if the Client is incorporated into such programmes of the Government. The budget of the Client referred to

a) in §2a(1)(g) means the budget of expenditures associated with its activities plus a proposal for the use of the Client's assets in line with the Government decision¹⁷⁾ according to budgetary classification,

b) in §2a (1)(i) means a transfer from the state budget according to budgetary classification or on the basis of an agreement with the State Treasury subject to the prior written approval by the Ministry.

§ 8

(1) The provisions of paragraphs (2) to (5) and (7) apply to the Client referred to in §2a(1)(a)-(j), to the Ministry acting as Client for the execution of the budget category 'General Treasury Administration' and for EU Funds¹⁸⁾, as well as to the State Debt Client.

(2) The Client shall submit its budget to the State Treasury by the end of the month following the entry into force of the State Budget Act; within the same deadline, the Client referred to in §2a(1)(j) shall submit a detailed budget of the EU funds and the Ministry shall submit a detailed budget of the 'General Treasury Administration'. In January of the current year the Client may draw only the necessary expenditure items determined by the respective Budget Category Administrator based on the government's draft of the State Budget Act for the respective budgetary year; the Client shall submit a specification of such expenditures to the State Treasury no later than by 1st December of the current year. In a provisional budget situation, the Client shall submit its budget to the State Treasury by the end of December of the current year in line with the provisional state budget arrangement. If the Client fails to submit its budget to the State Treasury by the set deadline, the State Treasury shall suspend the execution of such budget until its submission.

(3) In the course of the budgetary year, Clients submit to the State Treasury any modification of their budgets.

(4) A Client may ask the State Treasury to effect expenditure only if the State Treasury has approved the application for "entry into commitment" and application for payment operation.

(5) Clients submit their applications for entry into commitment to the State Treasury within a set deadline. The application for entry into commitment shall, in particular, contain the anticipated date of expenditure and the expected amount thereof in line with the Government's programmes, structured in accordance with budgetary classification. In executing current expenditures within one calendar month, the anticipated volume of expenditures in the applications for entry into commitment must not exceed one-twelfth of the Client's budgeted current expenditures, except for the Ministry acting as a Client for the execution of the General Treasury Administration budget and the State Debt Client. The anticipated volume of expenditures within a calendar month must exceed one-twelfth of the budgeted current expenditures only if the volume of expenditures stated in the applications for entry into commitment for the previous calendar months was lower than one-twelfth of the Client's budgeted current expenditures. However, this shall be without prejudice to the obligation to respect the annual budget of expenditures. This procedure shall not apply to the submission of applications for entry into commitment in respect of capital expenditures and, in the month of December, to the applications for entry into commitment in respect of current expenditures.

(6) State Treasury shall compare the application for entry into commitment with the available balance on the Client's budget. The available balance of the Client's budget is the Client's budget less the sum of effected payment operations, sum of payment operations awaiting processing, and the sum of the approved applications for entry into commitment. If the application for entry into commitment is not within the available balance on the

Client's budget, the State Treasury shall reject such application for entry into commitment and notify the Client accordingly within one business day of the submission of application.

(7) The Client shall submit its application for payment operation to the State Treasury for clearance within a set deadline. The application for payment operation shall contain, in particular, the due date, amount of payment in line with the government's programme, budgetary classification, and settlement data.

(8) The State Treasury shall compare the application for payment operation with the approved application for entry into commitment. If the application for payment operation is not in line with the approved application for entry into commitment or with the priority order set according to §2b(1)(n), the State Treasury shall not approve the application and shall inform the Client accordingly no later than within one working day of the payment due date specified in such application.

(9) The provision of paragraph (5) shall not apply if the Client and State Treasury so agreed.

(10) If an application for payment operation relating to the current expenditures connected with the elections or referendum, which are covered from the state budget pursuant to separate regulations ¹⁹⁾, is submitted by the Ministry of the Interior of the Slovak Republic and the Regional Office, the State Treasury shall proceed with the payment without undue delay; this, however, shall be without prejudice to paragraph (8).

(11) The deadlines, modalities and detailed procedures applicable to paragraphs (4) to (9) shall be set forth by the Ministry in a generally binding regulation.

(12) The provisions of paragraphs (1) to (10) shall be without prejudice to the specific modes ²⁰⁾ of data submission. ¹²⁾

§ 8a

(1) The procedures in paragraphs (2) to (4) apply to Clients referred to in §2a, paragraph 1)(b), (c) and (h).

(2) The Client shall submit its budget ²¹⁾ to the State Treasury by the end of the month following the entry into force of the State Budget Act.

(3) In the course of the budgetary year, Clients submit to the State Treasury any modification of their budgets.

(4) Client shall submit, within a set deadline, to the State Treasury its application for payment operation which contains, in particular, the due date and amount of payment, in line with the budgetary classification structure, and the settlement data. If an application for payment operation is submitted by the Client referred to in § 2a, paragraph 1(b) and (c), who has funds allocated under government programmes, his application for payment operation shall also specify the amount of payment from funds under such government programmes. The Client may ask the State Treasury to effect expenditure only if the State Treasury has approved the respective application for payment operation.

(5) State Treasury shall compare the application for payment operation with the credit balance of funds on the Client's account. If the application for payment operation is not within the credit balance of funds on the Client's account, the State Treasury shall not approve the application for payment operation and shall notify the Client accordingly no later than within one business day of the payment due date specified in the application.

(6) The deadlines, modalities and detailed procedures applicable to paragraphs (2) to (5), as well as the manner and structure in which the Client's budgets are submitted, shall be set forth by the Ministry in a generally binding regulation.

(7) The provisions of paragraphs (1) to (6) shall be without prejudice to the specific modes ²⁰⁾ of data submission. ¹²⁾

§ 9

(1) The procedures in paragraphs (2) to (4) apply to Clients referred to in §2a, paragraph 1)(d)-(g) and (k). The procedures in paragraphs (2) to (4) shall also apply to the Client referred to in §2a, paragraph 1(l), if the Client

and State Treasury so agreed, except if the Client referred to in §2a, paragraph 1(l) is an organisation funded from or receiving contributions from the budget of a self-governing region.

(2) The Client shall submit to the State Treasury its budget no later than by the end of January of the current year.

(3) In the course of the budgetary year, Clients submit to the State Treasury any modification of their budgets.

(4) The Client shall submit, within a set deadline, to the State Treasury its application for payment operation which contains, in particular, the due date and amount of payment, in line with the budgetary classification structure, and the settlement data. The Client may ask the State Treasury to effect expenditure only if the State Treasury has approved the respective application for payment operation.

(5) State Treasury shall compare the application for payment operation with the credit balance of funds on the Client's account or with the total of balances on the accounts of the Client referred to in §2a, paragraph 1(d) and (e). If the total amount of payment specified in the application for payment operation is not within the credit balance of funds on the Client's account or within the total of credit balances on the accounts of the Client referred to in § 2a, paragraph 1(d) and (e), the State Treasury shall not approve the application for payment operation and shall notify the Client accordingly no later than within one business day of the payment due date specified in the application.

(6) The deadlines, modalities and detailed procedures applicable to paragraphs (2) to (5), as well as the manner and structure in which the Client's budgets are submitted, shall be set forth by the Ministry in a generally binding regulation.

§ 9a

(1) The procedures in paragraphs (3) to (5) shall apply to the Client referred to in §2a, paragraph 1(i). The procedures in paragraphs (4) and (5) shall apply to the Client referred to in §2a, paragraph 1(l) if the Client is an organisation funded or receiving contributions from the budget of a self-governing region.

(2) The Client referred to in §2a, paragraph 1(i) may, with the consent of State Treasury, determine that the procedures in paragraphs (4) and (5) shall be – instead of the Client referred to in §2a, paragraph 1(l) which is an organisation funded or receiving contributions from the budget of a self-governing region – carried out by the founder or another agreed entity; in such a case, the founder or agreed entity shall be subject to the provisions of this Act in respect of the procedures of paragraphs (4) and (5) as if they were Clients.

(3) The Client shall submit to the State Treasury its budget no later than by the end of the calendar month following the month in which the budget has been approved by the council of the self-governing region.

(4) In the course of the budgetary year, the Clients shall submit to the State Treasury any approved modifications of its budgets.

(5) Unless the Client and State Treasury agree otherwise, the Client shall submit to the State Treasury its application for payment operation no later than two working days in respect of a domestic transfer and no later than four working days in respect of a cross-border transfer ahead of the date as of which the Client requests that the corresponding funds be debited from its account. The date as of which the funds are debited from the account shall be specified in the application for payment operation as the due date. The application for payment operation shall contain, in particular, the due date and amount of payment in line with the budgetary classification, and settlement data. The Client may ask the State Treasury to effect expenditure only if the State Treasury has approved the respective application for payment operation.

(6) State Treasury shall compare the application for payment operation with the credit balance of funds on the Client's account. If the total amount of payment specified in the application for payment operation is not within the credit balance of funds on the Client's account, the State Treasury shall not approve the application for payment operation and shall notify the Client accordingly no later than within one business day of the payment due date specified in the application.

§ 10

(1) The provisions of paragraphs (2) shall apply to the Client referred to in §2a, paragraph 1(a) and (j), the Ministry as a Client for the execution of the budget categories 'General Treasury Administration' and 'EU Funds'¹⁸⁾, as well as the State Debt Client, when effecting expenditures from other than budgetary funds²²⁾.

(2) The Client shall submit for approval to the State Treasury its application for payment operation which contains, in particular, the due date and amount of payment in line with the budgetary classification structure, and settlement data. The Client may ask the State Treasury to effect expenditure from other than the budgetary funds²²⁾ only if the State Treasury has approved the respective application for payment operation.

(3) The State Treasury shall compare the application for payment operation with the credit balance of funds on the corresponding account²³⁾. If the amount of payment specified in the application for payment operation is not within the credit balance of funds on the Client's account, with the exception of the State Debt Client, the State Treasury shall not approve the application for payment operation and shall notify the Client accordingly no later than within one working day of the payment due date specified in the application.

(4) The deadlines, modalities and detailed procedures applicable to paragraphs (2) and (3) shall be set forth in a generally binding regulation to be issued by the Ministry.

Execution of Payment Operations for Selected Clients

§ 10a

(1) The procedure in paragraph (2) shall apply to the Client referred to in §2a, paragraph 1(m).

(2) Unless the Client and State Treasury agree otherwise, the Client shall submit to the State Treasury its application for payment operation no later than two working days in respect of a domestic transfer and no later than four working days in respect of a cross-border transfer ahead of the date as of which the Client requests that the corresponding funds be debited from its account. The date as of which the funds are debited from the account shall be specified in the application for payment operation as the due date. The application for payment operation shall contain, in particular, the banker's details, amount, currency identification and the constant symbol. The Client may ask the State Treasury to execute payment only if the State Treasury has approved the respective application for payment operation.

(3) The State Treasury shall compare the application for payment operation with the credit balance of funds on the Client's account. If the amount of payment specified in the application for payment operation is not within the credit balance of funds on the Client's account, the State Treasury shall not approve the application for payment operation and shall notify the Client accordingly no later than within one working day of the payment due date specified in the application.

§ 10b

The provisions of this Act shall apply *mutatis mutandis* to the Client referred to in §2a paragraph 1(m), except for §22(2) which shall apply to such Client identically.

§ 10c

(1) Paragraph 2 shall apply to the Client referred to in §2a(1)(g) when effecting expenditures from other than budgetary funds.

(2) The Client shall submit to the State Treasury its application for payment operation no later than two working days for a domestic transfer and no later than four working days for a cross-border transfer ahead of the date as of which the Client requests that the funds be debited from its account. The date as of which the funds are to be debited from the account shall be specified in the application for payment operation as the due date. The application for payment operation shall contain, in particular, the bank details, transfer amount, currency identification and the constant symbol. The Client may request the State Treasury to execute a payment operation only if the State Treasury has approved the respective application for payment operation.

(3) The State Treasury shall compare the amount specified in the application for payment operation with the credit balance on the Client's account. If the amount specified in the application of payment operation is not within the credit balance on the Client's account, the State Treasury shall not approve the application for payment operation and shall notify the Client accordingly no later than within one working day of the payment due date specified in the application.

§ 11 Single Account

(1) The single account is a memorandum account containing a summary of the balances of State Treasury accounts held with European Central Bank, the National Bank of Slovakia, other central banks which are a part of the European System of Central Banks, banks, branches of foreign banks, or foreign banks with registered office in a Member State. The single account is held within the State Treasury.

(2) The single account must at all times show a credit balance.

(3) The balances of funds on the accounts held by State Treasury with the National Bank of Slovakia, banks or branches of foreign banks, and recorded onto the single account, carry interest on a contractual basis.

(3) The balances of funds on the accounts held by State Treasury with the European Central Bank, the National Bank of Slovakia, other central banks which are a part of the European System of Central Banks, banks or branches of foreign banks, or foreign banks with registered office in a Member State, and recorded onto the single account, carry interest on a contractual basis.

(4) Only the State Treasury shall be authorised to make payments from State Treasury accounts held with the National Bank of Slovakia, banks, or branches of foreign banks.

(4) Only the State Treasury shall be authorised to make payments from State Treasury accounts held with the European Central Bank, the National Bank of Slovakia, other central banks which are a part of the European System of Central Banks, banks or branches of foreign banks, or foreign banks with registered office in a Member State, which are recorded onto the single account.

(5) The State Treasury is authorised to pay out interest pursuant to §6, paragraph 1(i) and (k) up to the amount revenues from interest income pursuant to paragraph (3) and §6(1)(j), from financial operations carried out with the State Debt Client, and from financial operations pursuant to §17(2).

§ 12 The Client

(1) The Client shall:

a) provide the State Treasury with all information necessary for the execution of its budget pursuant to §§8, 8a, 9 and 9a;

b) acquire the information necessary to execute the budgets in compliance with §§8, 8a, 9 and 9a from its internal organisational units ²⁴⁾ and the beneficiaries of transfers;

c) respect the cash-balance limit set for a given period of time and the purpose of cash expenditures pursuant to paragraph 2; the duty to respect the cash-balance limit and purpose of cash expenditures shall not apply to the Client 'Slovak Intelligence Service' whereas the duty to respect the purpose of cash expenditures shall not apply to the following Clients: Ministry of the Interior of the Slovak Republic, Ministry of Defence of the Slovak Republic, Customs Directorate of the Slovak Republic and the Prison and Justice Guard Corps;

d) perform *ex-ante* financial controls ^{24a)} and, in selected cases, also *continuous* financial controls ^{24b)} prior to the submission of application for entry into commitment and of the application for payment operation to the State Treasury;

e) open accounts exclusively with the State Treasury;

f) furnish to the State Treasury information on any changes in the State Property, except for the information considered as classified pursuant to a separate regulation; ^{24c)} this duty shall also apply to those State Property Administrators who are not Clients;

g) furnish to the State Treasury the information necessary to compile the data files referred to in §6(3), except for the information considered as classified pursuant to a separate regulation; ^{24c)} this duty shall also apply to the entities listed in §6(3)(a) which are not Clients;

h) provide the first and last name, date of birth, contact telephone number, address of the registered office and address of the electronic mail ^{24d)} to identify the person using the Information System;

i) furnish any additional information related to the activities of the State Treasury System as the State Treasury may require.

(2) Funds in cash may be used to cover:

a) wages, salaries, royalties and other financial entitlements, ^{24e)}

b) travel expenses, ^{24f)}

c) advances paid to internal organisational units,

d) purchase of fuels,

e) benefits payable under a pension scheme, sickness insurance scheme, healthcare reimbursement scheme, liability for damage scheme, and under the state-administered social benefits and social assistance schemes,

f) reimbursements payable to witnesses, lay judges, experts, court interpreters and other persons entitled to have the cost they incur as parties to judicial proceedings reimbursed,

g) purchases of foodstuffs for a catering facility based abroad,

h) pocket money payable to children placed in an institutional care based on a court decision, ^{24g)}

i) other current expenditures the volume of which may not exceed 1% of the Client's annual budget of current expenditures, having due regard for changes in the budget during the budgetary year.

(3) A Client's internal organisational unit pays expenditures from the budget of the Client of which it is a part. In executing its budget, the Client whose structure contains an internal organisational unit, shall proceed in accordance with §§8, 8a, 9 or 9a. The Client may also authorise its internal organisational unit to perform the activities referred to in §8(5) and (7), §8a(4), §9(4) or §9a(5). The Client shall communicate the scope of such authorisation to the State Treasury in writing; unless the Client submits such authorisation to the State Treasury, only the Client shall be deemed authorised to effect expenditures from its budget on behalf of its internal organisational unit.

(4) The Client shall make cash withdrawals and deposits at the National Bank of Slovakia, a bank, branch of a foreign bank or a post office, in a manner agreed upon in the contract.

(5) The Client shall maintain its temporarily uncommitted funds pursuant to §6(1)(k) for interest-yielding purposes exclusively in its account with State Treasury.

(6) The State Treasury shall provide the Client with a statement of account and information on the incoming and outgoing payment operations on a daily basis, unless agreed otherwise.

(7) The funds on the Client's account, except for the Clients referred to in §2a(1)(f), (g) and (m), shall not be subject to any order of garnishment. ²⁵⁾

(8) A generally binding regulation to be issued by the Ministry shall lay down:

a) the cash-balance limit over a given period of time and the way in which the cash-balance limit shall be respected;

b) the mode and scope in which and the deadline by which the information referred to paragraph 1(f) must be submitted;

c) the method and procedure applied to determine the book value of the State Property administered by the Client who is obliged to depreciate it.

(9) The provisions of paragraphs (1)(e) and (5) shall not apply to the Client referred to in §2a(1)(i), save for the duty to establish an account for the purpose of receiving transfers from the state budget and executing the budget pursuant to §7(4)(b). The provisions of paragraphs (1)(e) and (5) shall not apply to the State Debt Client and to the Client referred to in §2a(1)(m).

(10) Any general government entity that has become a Client referred to in §2a(1)(l) shall transfer its funds kept on accounts with banks or branches of foreign banks to the accounts kept with the State Treasury no later than within six months of becoming Client.

(11) When appreciating the temporarily available funds kept on the account of the Clients referred to in § 2a(1)(g) the State Treasury shall set interest rates in a manner which adequately reflects the level of one-day sterilisation repo rates of the National Bank of Slovakia or one-day rates sterilisation rates of the European Central Bank; this shall be without prejudice to §6(1)(k).

§ 13

Sanctions

(1) State Treasury may impose a sanction of up to thirty thousand euro or equivalent thereof in the valid currency on the Client for a breach of duties under §12(1) to (5) and on the State Property Administrator for a breach of duties under §22. The procedure leading to the imposition of sanction shall be governed by the general administrative law.²⁶⁾ The amount of sanction shall be determined with a view to the gravity of the breach.

(2) State Treasury may impose a sanction within one year of becoming aware of the breach of duty hereunder, but in no case later than within three years of the date on which the breach occurred.

(3) The proceeds from sanctions constitute revenues of the state budget.

PART FIVE

CONSTITUTION, POSITION AND COMPETENCIES OF THE AGENCY

§ 14

Constitution of the Agency

(1) A body of central administration entitled “Agency for Debt and Liquidity Management” is hereby constituted as a state-budget organisation linked to the state budget through the budget category of the Ministry, having its seat in Bratislava.

(2) The Agency is authorised to perform activities and act as a securities broker pursuant to a separate law.²⁷⁾ The issuance of securities and the activities of the Agency under this Act shall not be subject to supervision, licensing or the public offering of securities pursuant to separate regulations.²⁸⁾

(3) The Agency is represented and managed by Director.

§ 15

Director of the Agency

(1) The Director of the Agency (hereinafter “Director”) shall be appointed and recalled by the Minister.

(2) Only a person professionally qualified and experienced in the field of finance, with full legal capacity and clean criminal record, shall be eligible for appointment as Director.

(3) For the purposes of this Act, a person with professional knowledge and experience means a natural person with completed university education of a master's or doctorate degree and a three-year professional experience in a managerial post in the field of finance.

(4) For the purposes of hereof, a person with clean criminal record is a natural person who has not been conclusively sentenced for an intentional criminal offence; clean criminal record is evidenced by an extract from Criminal Register not older than three months.

(5) The position of Director is incompatible with the function of the president of the Slovak Republic, deputy of the National Council of the Slovak Republic, member of government, judge, prosecutor, governor of the National Bank of Slovakia, or with any other function, profession or employment in a body of central government or a body of regional or local self-government or in any other body of public administration, nor is it compatible with membership of function in any managerial, supervisory or control board of a legal person engaged in business. The function of Director is also incompatible with any entrepreneurial, economic or gainful activity which may be in conflict with the performance of his duties. This restriction does not apply to scientific, teaching, publication, literary or artistic activities.

(6) If the Director, at the time of his/her appointment, performs any function, employment or activity incompatible with his function as Director, he/she shall immediately and demonstrably abandon any such function, employment or activity, or take a step irreversibly leading to the termination of such function, employment or activity.

(7) The Director shall treat in confidence any and all facts that he/she becomes aware of in the execution of his function. This obligation of confidentiality is perpetual, survives the duration of employment in public service, and can only be lifted by the Minister. This shall be without prejudice to the provisions of a separate regulation.¹²⁾

§ 16

Employees of the Agency

(1) The provisions of §15, paragraphs 5 and 7, shall apply, *mutatis mutandis*, to the employees of the Agency.

(2) The power to relieve Agency employees from the obligation of confidentiality is vested in the Director.

§ 17

Competencies of the Agency

(1) On behalf of the Ministry, the Agency:

a) organises and implements the state debt service;

b) ensures the issuance of state securities;

c) executes the settlement of transactions in securities;

d) executes the payment of face values and yields on state securities;

e) executes collateral transfers of securities;

f) executes transactions in financial instruments^{28a)} relating to the state debt management, including transactions in financial derivatives^{28b)} relating to risk management, on the accounts of the State Debt Client;

g) executes the redemption of unpaid state debt;

h) makes early repayment of state debt where the contract or bond issue conditions so provide;

i) executes financial operations on the accounts of the State Debt Client;

j) executes financial market transactions in the temporarily uncommitted funds on the accounts of the State Debt Client;

k) executes financial market transactions in financial instruments ^{28a)}, including transactions in financial derivatives ^{28b)}, to overcome mismatches between the revenues and expenditures of the state budget and secure sufficient State Treasury liquidity on the accounts of the State Debt Client;

l) returns the yields on the funds remitted as erroneous payments due to misdirected remittance to the accounts in respect of which the Agency holds the right of disposal;

m) executes transactions with State Treasury in accordance with §2c(6).

(2) The Agency, on behalf of the State Treasury and in specific cases, performs money market-transactions in the temporarily uncommitted State Treasury funds available on the selected accounts of State Treasury.

(3) The Agency

a) cooperates with the Ministry and the National Bank of Slovakia in those areas of their respective competencies which are laid down in the law;

b) prepares proposals, supporting documents and information for the Ministry pursuant to §18(3);

c) provides the State Treasury with the information necessary for the purposes of bookkeeping and registration the financial transactions referred to in paragraph 1(i) and paragraph (2).

PART SIX

RELATIONSHIP OF THE STATE TREASURY AND AGENCY TO SELECTED ENTITIES

§ 18

Relationship to the Ministry

(1) The State Treasury:

a) submits supporting documents for the preparation of the state final account;

b) submits, on a continuous basis, analyses of Clients' financial performance;

c) submits the data necessary to evaluate the Client's budget performance;

d) submits the information on balances and transactions on the revenue accounts it administers and on the expenditure accounts of the state budget, on the accounts of the state financial assets and liabilities, on the accounts of EU funds and other foreign funds, and on the accounts of the State Funds;

e) drafts the State Treasury policy which stipulates the scope of services provided to Clients;

f) submits the supporting documents necessary for the Ministry to perform its tasks pursuant to §2b(1)(d) and for the purpose of the operational risk management;

g) submits information on the changes of applicable interest rates and fees for the services which the State Treasury provides to Clients;

h) performs the tasks relating to the State Treasury System in line with the instructions issued by the Ministry within the ambit of State Treasury competencies;

i) submits the application of the entities referred to in §2a(1)(l) and (m) for connection to the State Treasury System before entering into agreement with such entities for the purpose of obtaining the prior written approval of their connection to the State Treasury System .

(2) The Ministry provides the State Treasury with the information necessary for the purposes of paragraph 1(a) and (b).

(3) The Agency

- a) prepares the draft strategy for state debt management;
- b) submits the supporting documents necessary for the Ministry to perform its tasks pursuant to §2b(1)(i), (j) and (k);
- c) submits its opinion on the business terms and conditions of government loan agreements;
- d) submits documents evidencing the financial operations carried out according to §17(2);
- e) cooperates with the Ministry in ensuring the development and maintenance of the Information System;
- f) provides data for the purpose of bookkeeping and registration of the state debt;
- g) issues opinions on the drafts of generally binding regulations and other documents insofar as they relate to the competencies of the Agency and the State Treasury System;

§ 19

Relationship to the Agency

(1) The State Treasury submits to the Agency on a daily basis the State Treasury's financial plan for the purpose of the State Treasury liquidity management. The State Treasury cooperates with the Agency in defining the structure and content of the State Treasury's financial plan.

(2) The Agency performs financial market transactions pursuant to §17; the transfers arising from such financial transactions are performed for the Agency by the State Treasury. The transfers of funds in foreign currencies shall be performed by the State Treasury on a contractual basis through the European Central Bank, the National Bank of Slovakia, other central banks which are a part of the European System of Central Banks, banks or branches of foreign banks, or foreign banks with registered office in a Member State.

(3) The Agency provides the State Treasury with complete documentation on the executed financial transactions, as well as any additional information necessary for its activities.

§ 20

Relationship to the Tax Directorate and Customs Directorate of the Slovak Republic

The Tax Directorate of the Slovak Republic and the Customs Directorate of the Slovak Republic:

- a) book the assets and liabilities of the state ³⁾ relating to the administration of taxes and customs, the tax and customs revenues and the tax and customs expenditures,
- b) compile the prognoses for the tax and customs revenues for the needs of the State Treasury.

§ 21

Relationship of the State Treasury to Central Banks and Other Banking Entities

(1) For the purpose of executing domestic and cross-border transfers by the State Treasury on a contractual basis, the European Central Bank, the National Bank of Slovakia, another central bank which is a part of the European System of Central Banks, a bank, branch of a foreign bank or a foreign banks with registered office in a Member State shall maintain for the State Treasury accounts denominated in euro, including the settlement account for the discharge of liabilities arising from participation in payment operations pursuant to separate regulations ^{29a)} and accounts denominated in foreign currencies, including the account of the funds of the European Communities, the balances of which are registered in the single account.

(2) For the purpose of executing cross-border transfers by the State Treasury on a contractual basis, the European Central Bank, the National Bank of Slovakia, another central bank which is a part of the European System of

Central Banks, a bank, branch of a foreign bank or a foreign bank with registered office in a Member State, shall maintain for the State Treasury accounts denominated in euro and in foreign currencies, the balances of which are registered in the single account.

(3) The keeping of State Treasury accounts with the European Central Bank, the National Bank of Slovakia, other central banks which are a part of the European System of Central Banks, banks, branches of foreign banks, or foreign banks with registered office in the territory of a Member State, the clearing on such accounts and the provision of other services to the State Treasury, including way in which interest accrues on the credit balances of State Treasury accounts which are registered in the single account, shall be governed by agreements between the State Treasury and European Central Bank, the National Bank of Slovakia, other central banks which are a part of the European System of Central Banks, banks, branches of foreign banks, or foreign banks with registered office in the territory of a Member State.

(4) The State Treasury enters with the National Bank of Slovakia, with banks, branches of foreign banks and post offices in contracts governing the withdrawals and deposits of cash by the Clients of the State Treasury.

(5) The State Treasury, Agency and the Ministry provide the National Bank of Slovakia with the data concerning the budgetary and public-finance performance of the Slovak Republic. The scope of such data and the details of their provision shall be specified in the contract.

PART SEVEN

COMMON, TRANSITIONAL, FINAL AND REPEALING PROVISIONS

§ 21a

The protection and provision of information and documents of the State Treasury or Agency concerning financial operations, payment operations or other transactions relating to the Clients or other financial market participants shall be subject to the same rules as those governing the protection and provision of information and documents concerning payment services or other banking transactions subject to bank secrecy.^{29b)}

§ 22

(1) Each State Property Administrator shall submit to the State Treasury information on the actual balance of the State Property as of the effective date hereof no later than within 90 days from the effective date of this Act. The mode and scope in which such information must be provided shall be laid down in a generally binding regulation issued by the Ministry.

(2) The State Property Administrator shall furnish to the State Treasury information on the actual balance of the State Property, except for the information considered as classified pursuant to a separate regulation.^{24c)} The mode in which and the period as of which the balance of the State Property is identified shall be laid down by the Ministry in a generally binding regulation.

§ 23

(1) From entry into force of this Act until 31 December 2005, the National Bank of Slovakia may, on the basis of a contract with the Ministry, carry out transactions with the Slovak Republic in accordance with a separate regulation.³⁰⁾

(2) In the year 2003, also the internal organisational unit of the Social Insurance Agency, an executive body specified in a separate regulation³¹⁾, shall be considered as Client and, as such, shall be subject to those provisions of this Act that set forth the duties of the Client.

(3) The time limit of ten calendar days for the execution of the payment operations made on the basis of an invoice pursuant to §6(3) shall not apply to the payment operations effected on the basis of the contracts entered into prior to the entry of this Act into force.

§ 23a

(1) The National Bank of Slovakia, in the course of keeping the accounts based on §23(1), shall provide:

a) to the Ministry information on the balances and operations on the revenue accounts it administers, on the expenditure accounts of the state budget, on the accounts of state financial assets and liabilities, on the accounts of the European Communities funds, as well as on the accounts containing other foreign funds for the financing of projects on the basis of international agreements,

b) to a central government authority³²⁾ and the Ministry information on the balances and operations on:

1. the budgetary revenue accounts and expenditure accounts of the organisations funded or receiving contributions from the state budget, which fall under the purview of the central government authority concerned,
2. the budgetary expenditure accounts of other entities to which funds have been remitted from the budget of the central government authority concerned.

(2) The Client referred to in §9(1) and the Client which is a state-controlled organisation that receives contributions from the state budget, a public university or a State Fund, may simultaneously keep accounts with banks by 31 December 2005, at the latest.

(3) The State Treasury endorses the financial plan for the execution of expenditures, applications for entry into commitment and applications for payment operations of Clients pursuant to §8, applications for entry into commitment and applications for payment operations of Clients pursuant to §10, and applications for payment operations of Clients pursuant to §9 as of 1 January 2005. This shall be without prejudice to the Client's duties laid down in §8 to 10.

§ 23b

The Client referred to in §2a(1)(a) and (b), which is a healthcare facility,³³⁾ may proceed in accordance with §2a(1)(1) in the years 2005 and 2006.

§ 23c

Transitional provision effective as of 1 January 2008:

The conversion of the exchange rate laid down in §13(1) into Slovak *koruna* between 1 January 2008 and the day immediately preceding the day of the *euro* adoption in the Slovak Republic shall be done using the reference exchange rate determined and announced by the National Bank of Slovakia.

§ 24

Act of National Council of the Slovak Republic No. 42/1993 Coll. on State Treasury is hereby repealed.

This Act shall take effect as of 1 July 2002, except for the provisions of Article I, §8(2) and (6), §9(2) and (6), which shall take effect as of 1 December 2002, Article I, §6, §7, §8(1), (3), (4), (5), (7) to (15), §9(1), (3), (4), (5), (7) to (10), §§10, 11, 12, §18(1)(b) and (c), §18(2), §19, §20(a), §21.

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Mikuláš Dzurinda

1) §4 Act No. 523/2004 Coll. on the Budgetary Rules of the General Government, which also amends and supplements certain other acts.

2) §2(2) of Act No. 492/2009 Coll. on Payment Services, which also amends and supplements certain other acts.

3) Act No. 431/2002 Coll. on Accounting, as amended.

- 4) §14(6) of Act No. 523/2004 Coll.
- 5) §3(6) of Act No. 523/2004 Coll.
- 6) §21(1) and (2) of Act No. 523/2004 Coll.
- 7) §5 of Act No. 523/2004 Coll.
- 8) Act No. 581/2004 Coll. on Health Insurance Companies and Healthcare Supervision, which also amends and supplements certain other acts.
- 9) §5 Act No. 131/2002 Coll. on Universities, which also amends and supplements certain other acts, as amended by Act No. 455/2004 Coll.
- 9a) For example, Act No. 80/1997 Coll. on the Export-Import Bank of the Slovak Republic, as amended.
- 10) For example, Act No. 278/1993 Coll. on the Administration of State Property, as amended, §47c of Act No. 92/1991 Coll., as amended.
- 10a) §13(1)(f) of Act No. 523/2004 Coll.
- 11) §21(5)(a) of Act No. 523/2004 Coll.
- 12) Act No. 215/2004 Coll. on the Protection of Classified Information, which also amends and supplements certain other acts, as amended.
- 13) §2(1), (5), (7) and (8) and §11(1), (2) and (5) of Act No. 483/2001 Coll. on Banks, which also amends and supplements certain other acts, as amended.
- 14) For example, Act No. 540/2001 Coll. on State Statistics, §2 of Act No. 46/1993 Coll. on Slovak Intelligence Service, as amended.
- 14a) §4(8) and §5 of Act No. 507/2001 Coll. on Postal Services, as amended by Act No. 15/2004 Coll.
- 14b) §3(2) of Act No. 492/2009 Coll.
- 15) §4(4) of Act No. 523/2004 Coll.
- 16) §2(d), first indent, of Act No. 523/2004 Coll.
- 17) §27(2), §28(3)(b) and §32(3) of Act No. 92/1991 Coll. on the Conditions of the Transfer of State Property to Other Persons, as amended.
- 18) §7(2) and §20 of Act No. 523/2004 Coll.
- 19) For example, §29 of Act No. 564/1992 Coll. on Referendum, §54 of Act No. 46/1999 Coll. on the Election and Impeachment of the President of the Slovak Republic in Popular Vote, §43 of Act No. 331/2003 Coll. on Election to the European Parliament, as amended by Act No. 515/2003 Coll., §52 of Act No. 333/2004 Coll. on Election to the National Council of the Slovak Republic.
- 20) For example, §267 of Act No. 73/1998 Coll. on the State Service of Members of the Police Force, Slovak Intelligence Service, Court and Prison Guard Corps and Railway Police, as amended.
- 21) For example, §5 and §24(1) of Act No. 523/2004 Coll., §16 of Act No. 131/2002 Coll, as amended.
- 22) For example, §23 of Act No. 523/2004 Coll.
- 23) For example, §27 and §28 of Act No. 523/2004 Coll.
- 24) For example, §21 of Act No. 131/2002 Coll.

24a) §6(1) and §9 of Act No. 502/2001 Coll. on Financial Control and Internal Audit, which also amends and supplements certain other acts, as amended by Act No. 618/2004 Coll.

24b) §6(2) and §10 of Act No. 502/2001 Coll., as amended by Act No. 618/2004 Coll.

24c) Act No. 215/2004 Coll. on the Protection of Classified Information, which also amends and supplements certain other acts.

24d) §7(3) of Act No. 428/2002 Coll., on Personal Data Protection, as amended by Act No. 90/2005 Coll.

24e) §26(3)(a) of Act No. 523/2004 Coll.

24f) Act No. 283/2002 Coll. on Travel Allowances, as amended.

24g) § 66 Act No. 305/2005 Coll. on Social and Legal Protection of Children and on Social Guardianship, which also amends and supplements certain other acts.

25) Act No. 233/1995 Coll. on Court Bailiffs and Execution Proceedings (Execution Code), which also amends and supplements certain other acts.

26) For example, Act No. 71/1967 Coll. on Administrative Proceedings (Administrative Code).

27) §54 of Act No. 566/2001 Coll. on Securities and Investment Services, which also amends and supplements certain other acts (The Securities Act), as amended.

28) Act No. 566/2001 Coll., as amended.

Act No. 747/2004 Coll. on Financial Market Supervision, which also amends and supplements certain other acts.

28a) § 5 of Act No. 566/2001 Coll., as amended.

28b) §8(d) of Act No. 566/2001 Coll., as amended.

29a) §45 to §62 of Act No. 523/2004 Coll.

29b) §91 and §92 of Act No. 483/2001 Coll., as amended.

§88(1) and (2) of Act No. 492/2009 Coll.

§8 of Act No. 211/2000 Coll. on Free Access to Information, which also amends and supplements certain other acts (The Freedom of Information Act), as amended by Act No. 747/2004 Coll.

30) §25 and §26 of Act No. 566/1992 Coll. on the National Bank of Slovakia, as amended.

32) §2(1)(b) of Act No. 303/1995 Coll., as amended.

33) §7 of Act No. 578/2004 Coll. on Healthcare Providers, Healthcare Professionals and Professional Associations in the Health Care Sector, which also amends and supplements certain other acts.