

Financial Supervisory Authority - ASF – Rule no. 32/2017 dated December 7, 2017

Rule no. 32/2017

amending and supplementing the Rule no. 25/2015 of the Financial Supervisory Authority on the reporting and transparency obligations in the voluntary pension system

In force as of April 1, 2018

Published in the Official Journal of Romania, Part I, No. 45 of January 17, 2018.

Having regard to the provisions of Art. 29(10) and (12), Art. 101-104 and Letter g) of Art. 108 of Law No. 204/2006 on voluntary pension funds, as subsequently amended and supplemented,

pursuant to the provisions of Letters b), f) and h) of Art. 23, Letters j) and o) of Art. 24 of the Government Emergency Ordinance No. 50/2005 on the establishment, organization and operation of the Private Pension System Supervisory Commission, approved as amended and supplemented by Law No. 313/2005, as subsequently amended and supplemented,

in accordance with Letters c) and d) of Art. 2(1), Letter b) of Art. 3(1), Letter c) of Art. 5, Art. 6(1) and (2) and Art. 7(2) of the Government Emergency Ordinance No. 93/2012 on the establishment, organization and operation of the Financial Supervisory Authority, approved as amended and supplemented by Law No. 113/2013, as subsequently amended and supplemented, further to the deliberations of the Financial Supervisory Authority's Board held in the meeting of December 6, 2017,

the Financial Supervisory Authority hereby issues this rule.

Art. I. – Rule no. 25/2015 of the Financial Supervisory Authority on the reporting and transparency obligations in the voluntary pension system, published in the Official Journal of Romania, Part I no. 6 and 6 bis of 6 January 2016, as amended, shall be amended and supplemented as follows:

1. In Article 4, after paragraph (4), a new paragraph (5) shall be inserted, with the following content:

"5. Periodic reports shall be filled in in accordance with the ISO 8601 standard for calendar dates and hours."

2. In Article 27, after paragraph (3), a new paragraph (4) shall be inserted, with the following content:

"(4) The administrator has the obligation to check the reasons for which the annual information letters are returned, to correct the erroneous information in his records, as appropriate, and to retransmit the information letters in case he finds that they have been sent to an erroneous address."

3. Article 36 shall be amended and shall read as follows:

"Article 36. - Annexes 1A, 1B, 1C, 1D, 1E, 1F and 2-19 *) shall form an integral part of this Rule."

4. Annexes no. 1A, 1B, 1C, 1D and 1E shall be amended and replaced by Annexes no. 1, 2, 3, 4 and 5 to this rule.

5. After Annex no. 1E, a new annex shall be inserted, namely annex no. 1F, having the content shown in Annex no. 6 to this rule.

6. Annexes no. 11, 13, 14, 15 and 16 shall be amended and replaced by Annexes no. 7, 8, 9, 10 and 11 to this rule.

7. After Annex no. 18 a new annex shall be inserted, namely annex no. 19, having the content shown in Annex no. 12 to this rule.

8. Annexes no. 1-12 are an integral part of this rule.

Art. II. - This Rule shall be published in the Official Journal of Romania, Part I, and shall enter into force as of April 1, 2018.

Chairman of the Financial Supervisory Authority

Leonardo Badea

Bucharest, December 7, 2017.

No. 32.

ANNEX NO. 1

(ANNEX NO. 1A to Rule no. 25/2015)

Balances of participants' individual accounts on

Order code	Manager code	Pension fund code	Date of assessment of individual account balances	Operation code	Participant's PIN	Participant's surname
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7

Participant's forename	Gross contribution	Date of gross contribution payment	Net contribution	Date of net contribution conversion into fund units	Number of fund units corresponding to net contribution	Total number of fund units (final balance)
Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14

Instructions for filling out Annex no. 1A

- (1) Annex no. 1A shall be filled out by pension fund managers.
- (2) The following guidelines are meant to standardize the reporting process for:

- a) balances of individual accounts for each pension fund participant;
 b) the situation of net contribution conversions into fund units, for each fund participant.
 (3) The fields of Annex no. 1A shall be filled in as follows:

Crt. no.	Field name	Field description
1.	Order code	The order code will have one of the following values: 1 = initial reporting; 5 = corrective reporting
2.	Manager code	The Manager code as recorded in the ASF Registry
3.	Pension fund code	The Pension Fund Code, as recorded in the ASF Registry
4.	Date of assessment of individual account balances	The evaluation date of the individual account balances (date of the last business day of the month for which the report is being prepared).
5.	Operation code	The operation code shall be filled in with: 101 - for transactions resulting from the conversion of the net contribution, irrespective of its value or of its sign; 102 – for adjustment transactions of participant's individual account when previous 101 transactions have brought the account balance to a negative number of fund units; 103 - to report the value of Participant's individual account for which there are no transactions with code 101 and code 102 during the month for which the report was drawn up;

		<p>112 - for individual account adjustment transactions where previous transactions associated with contribution allocation have been erroneously operated in other participant's account. Correction transactions will be reported on both the participant's account for which the wrong conversion (with "-") was performed as well as correction transactions on the participant's account for which the conversion was to be performed (with "+");</p> <p>113 - to report the PIN modification transaction associated with participant's individual account</p> <p>166 - for the case where no individual accounts are managed;</p> <p>199 - to report other fund unit issuance / cancellation transactions as a result of contributions erroneously processing.</p>
6.	Participant's PIN	Participant's Personal Identity Number (PIN). All participants who have an individual account with the pension fund shall be reported.
7.	Participant's surname	Participant's surname according to the legal documents.
8.	Participant's forename	Participant's forename according to the legal documents.
9.	Gross contribution	The amount in lei of participant's gross contribution paid in his name and on his behalf, according to the statement of account, converted monthly by the

		administrator according to participant's / employer's/ pension scheme plan request for each contributing month. Two decimal places shall be used, and the period shall be used as separator.
10.	Date of the gross contribution	The date on which participant's gross contribution was transferred to the collector bank account, according to the statement of account. If the amount of the contribution is not paid in full, but by installments, the date of the gross contribution payment to be taken into account shall be the last date when the amounts needed to complete the full contribution have been transferred according to the account statement.
11.	Net contribution	The amount of participant's net contribution converted into fund units. Two decimal places shall be used, and the period shall be used as separator.
12.	Date of net contribution conversion into fund units	Date on which the participant's net contribution was converted into fund units.
13.	Number of fund units corresponding to the net contribution	Number of fund units resulting from the net contribution conversion operation. Six decimal places shall be used, and the period shall be applied as separator
14.	Total number of fund units (final balance)	The total number of fund units existing in participant's individual account on the last business day of the month for which the report is drawn up. Six decimal

		places shall be used, and the period shall be applied as separator
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Initial reporting (code 1)

(4) Methodology for the electronic transmission of Annex no. 1A.

a) The file obtained is named according to the following syntax:

YYYYMMDD_TRANZACTII_CONTRIBUTII_1_FFF_EEE.xml.p7s

where:

- YYYYMMDD is the date of the last business day of the month for which the report is being drawn up;

- FFF is the pension fund code registered in the ASF Registry;

- EEE is the reporting entity's code registered in the ASF Registry

b) The file defined according to letter a) of section (4) shall be signed electronically, with the extended electronic signature of the responsible persons provided under art. 5.

c) The file defined according to letter a) of section (4), signed electronically, shall be loaded into SIR in the dedicated folder "TRANZACTII_CONTRIBUTII".

(5) Annex no. 1A shall be filled in on a monthly basis and transmitted to ASF within 7 business days of the month following that for which the reporting was performed. The period for which the reporting is performed is the previous calendar month.

(6) SIR shall automatically process the data provided in annex no. 1A.

(7) SIR shall automatically send messages to the responsible persons referred to in Art. 5, persons who have the obligation to analyze these messages in order to solve any errors or warnings.

Corrective reporting (code 5)

(8) Any modification of an initial report or any report submitted after the deadline established for submission shall be considered as corrective reporting.

(9) The corrective reporting for Annex no. 1A shall necessarily contain two files signed electronically with the extended electronic signature of the responsible persons provided under art. 5, as follows:

a) an XML file with the correct (rectified) values, named according to the syntax:

YYYYMMDD_TRANZACTII_CONTRIBUTII_5_FFF_EEE.xml.p7s

b) an RTF file containing a detailed explanatory note on the corrected values and the reasons that generated the erroneous reporting, the reasons that led to the transmission of the report after the expiry of the deadline for submission respectively, named according to the syntax:

YYYYMMDD_TRANZACTII_CONTRIBUTII_5_FFF_EEE.rtf.p7s

(10) The absence of any file referred to in section (9) results in the rejection of the corrective report.

(11) The corrective report for Annex no. 1A is loaded into SIR in the dedicated folder "TRANZACTII_CONTRIBUTII".

ANNEX NO. 2

(Annex no. 1B to Rule no. 25/2015)

Statement of "IN"-type transfers for the month of year

Order code	Manager code (IN)	Code of the Fund to which the participant was transferred (IN)	Year	Month	Code of the Fund from where the participant was transferred (OUT) (TI)	Operation code	PIN
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Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
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Value of the transferred personal asset (TI)	Date of cash availability collection (TI)	Date of cash availability conversion (TI)	Number of fund units allocated (TI)	NAVPS converted (TI)	Date of NAVPS conversion (TI)	The total number of fund units of the pension fund on the conversion date (TI)
Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14	Col. 15

Instructions for filling out Annex no. 1B

- (1) Annex no. 1B shall be filled in by pension fund managers.
- (2) The following guidelines are intended to standardize the reporting process for "IN"-type transfers.
- (3) The fields of Annex no. 1B shall be filled in as follows:

Crt. no.	Field name	Field description
1	Order code	The order code will have one of the following values: 1 = initial reporting; 5 = corrective reporting
2	Manager code(IN)	The Manager code of the fund to which the participant was transferred, as recorded in the ASF Registry

3	Code of the fund to which the participant was transferred (IN)	Code of the pension fund to which the participant was transferred (participant's new pension fund) as recorded in the ASF Registry
4	Year	Reporting year
5	Month	Month for which the reporting is performed
6	Code of the fund from where the participant was transferred (OUT) (TI)	Code of the pension fund from which the participant was transferred (participant's former pension fund), as recorded in the ASF Registry
7	Operation code	<p>The operation code shall be filled in with:</p> <p>200 - for the fund units issuance transaction determined by the transfer of participant's personal asset from another voluntary pension fund;</p> <p>202 - for fund units issuance transaction determined by the receipt of an asset due as beneficiary by a participant of the same voluntary pension fund as a result of his death</p> <p>203 - for fund units issuance transaction determined by the receipt of the assets resulting from the bringing together of PINs between different voluntary pension funds;</p> <p>205 - for fund units issuance transaction determined by the receipt of assets late payment penalties;</p> <p>220 - for fund units issuance transaction</p>

		<p>determined by the receipt of participant's personal asset from another voluntary pension fund, as a result of the merger between the two funds;</p> <p>266 - for situations where there are no "IN" transfers;</p> <p>299 - to report other fund units issuance transactions.</p>
8	PIN	Participant's personal identity code shall be filled in for all operations. For code 202 beneficiary's PIN will be filled in. For code 203 the new PIN will be filled in.
9	Value of the transferred personal asset (TI)	The value of participant's transferred personal asset, according to the bank statement. Two decimal places shall be used and the period shall be applied as separator.
10	Cash availability collection (TI)	Date of the statement of account corresponding to the collection of cash representing the transferred net personal assets.
11	Date of conversion for transferred cash availabilities (TI)	The date when participant's personal asset has been converted to fund units;
12	Number of allocated fund units (TI)	Number of fund units allocated as a result of participant's net assets conversion. Six decimal places shall be used.

13	NAVPS conversion (TI)	NAVPS used to convert participant's net personal asset. Six decimal places shall be used.
14	NAVPS conversion date (TI)	NAVPS date used for the conversion of participant's net assets.
15	Total number of fund units within the fund at the date of conversion (TI)	The total number of fund units within the pension fund on the date when the transferred amounts were converted (after the conversion was made). Use 6 decimal places.

Initial reporting (code 1)

(4) Methodology for the electronic transmission of Annex no. 1B.

a) The file obtained is named according to the following syntax:

YYYYMM_TRANZACTII_TRANSFER_IN_1_FFF_EEE.xml.p7s

where:

- YYYYMM represents the year and the month respectively for which the report was drawn up;

- FFF is the pension fund code registered in the ASF Registry;

- EEE is the reporting entity's code registered in the ASF Registry

b) The file defined according to letter a) of section (4) shall be signed electronically, with the extended electronic signature of the responsible persons provided under art. 5.

c) The file defined according to letter a) of section (4), signed electronically, shall be loaded into SIR in the dedicated folder "TRANZACTII_TRANSFER_IN".

(5) Annex no. 1B shall be filled out on a monthly basis and transmitted to ASF within 7 business days of the month following that for which the reporting was performed. The period for which the reporting is performed is the previous calendar month.

(6) SIR shall automatically process the data provided in annex no. 1B.

(7) SIR shall automatically send messages to the responsible persons referred to in Art. 5, persons who have the obligation to analyze these messages in order to solve any errors or warnings.

Corrective reporting (code 5)

(8) Any modification of an initial report or any report submitted after the deadline established for submission shall be considered as corrective reporting.

(9) The corrective reporting for Annex no. 1B shall necessarily contain two files signed electronically with the extended electronic signature of the responsible persons provided under art. 5, as follows:

a) an XML file with the correct (rectified) values, named according to the syntax:

YYYYMM_TRANZACTII_TRANSFER_IN_5_FFF_EEE.xml.p7s

b) an RTF file containing a detailed explanatory note on the corrected values and the reasons that generated the erroneous reporting, the reasons that led to the transmission of the report after the expiry of the deadline for submission respectively, named according to the syntax:

YYYYMM_TRANZACTII_TRANSFER_IN_5_FFF_EEE.rtf.p7s

(10) The absence of any file referred to in section (9) results in the rejection of the corrective report.

(11) The corrective report for Annex no. 1B is loaded into SIR in the dedicated folder "TRANZACTII_TRANSFER_IN".

Annex no. 3

(Annex no. 1C to Rule no. 25/2015)

Statement of "OUT" transfers and the use of participants' personal assets

for the month of year

Order code	Manager code (OUT)	Code of the fund from where the participant was transferred (OUT)	Year	Month	Code of the fund to which the participant was transferred (IN) (TO)	Operation code	PIN	Date of request	Date of fund units conversion into liquidity	Number of canceled fund units (TO)	NAVPS conversion (TO)	Date of NAVPS conversion (TO)	Transaction penalty retained from the Participant (TO)
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14

Contribution to the Health Insurance System (CASS)	Tax on income	Bank fees	Fees related to the money order	Total amount of bank fees, taxes and bank commissions/postal fees incurred by the participant (TO)	Guaranteed minimum value (TO)	Total amount paid to the participant, of which: (TO)	Amount paid from the fund (TO)	Amount paid from the provision (TO)	Date of personal asset transfer to DIP account	Personal asset payment method (bank account or money order)	Date of transfer to participant's bank account or to post office bank account	Date of money order
Col. 15	Col. 16	Col. 17	Col. 18	Col. 19 = 15 + 16 + 17 + 18	Col. 20	Col. 21	Col. 22	Col. 23	Col. 24	Col. 25	Col. 26	Col. 27

Instructions for filling out the Annex no. 1C

(1) Annex no. 1C shall be filled out by pension fund managers.

(2) The following guidelines are intended to standardize the process of "OUT" transfers reporting and the use of participants' personal assets.

(3) The fields of Annex no. 1C shall be filled in as follows:

Crt. no.	Field name	Field description
1	Order code	The order code will have one of the following values: 1 = initial reporting; 5 = corrective reporting
2	Manager code (OUT)	Manager's code, as recorded in the ASF Registry
3	Code of the fund from where the participant was transferred (OUT)	Fund Code, as recorded in the ASF Registry
4	Year	Reporting year
5	Month	Month for which the reporting is drawn up
6	Code of the Fund to which the participant was transferred (IN) (TO)	Code of the new pension fund to which the participant was transferred, as entered in the ASF Registry

7	Operation code	<p>The operation code is filled in with:</p> <p>301 - for the fund units cancellation transaction determined by participant's transfer to a different voluntary pension fund (transfer on demand);</p> <p>303 - for the fund unit cancellation transaction determined by the transfer of benefits under the same voluntary pension fund (the deceased and the beneficiary are registered in the same fund)</p> <p>304 - for the fund units cancellation transaction determined by the correction of PINs (external consolidations of PINs belonging to the same person in different voluntary pension funds);</p> <p>306 - for the fund units cancellation transaction determined by the payment of pension rights through unique payment;</p> <p>307 - for the fund units cancellation transaction determined by the payment of invalidity rights through unique payment;</p> <p>308 - for the cancellation of fund units determined by the payment of death rights;</p> <p>311 - for the fund units cancellation transaction determined by participant's administrative transfer to the absorbing voluntary pension fund as a result of the merger of voluntary</p>
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		<p>pension funds (applies to participants who have not submitted requests for transfer from the absorbed voluntary pension fund to other funds, during the merger period);</p> <p>313 - for the fund units cancellation transaction determined by the failure to claim the rights due as beneficiary within the general prescription period;</p> <p>320 - for the fund units cancellation transaction determined by participant's transfer to another fund as a result of the merger process;</p> <p>321 - for the fund units cancellation transaction determined by the payment of pension rights by installments;</p> <p>322 - for the fund units cancellation transaction determined by the payment of disability rights by installments;</p> <p>323 - for the fund units cancellation transaction determined by the payment of death rights by installments;</p> <p>324 – for recording a positive difference in the balance due to the participant / beneficiary determined by a return of the money order or of the bank transfer;</p> <p>366 - for the situation where there are no "OUT" transfers;</p>
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		399 - to report other fund units cancellation transactions.
8	(PIN)	Participant's personal identity code shall be filled in for all operations. For code 303, the deceased's PIN will be filled in, and for code 308 the beneficiary's PIN will be filled in. For 304 the former PIN will be filled in.
9	Date of request	Date of receipt of the complete documentation for the asset payment request.
10	Date of fund units conversion into cash	Date on which the participant's fund units were converted into cash
11	Number of canceled fund units (TO)	Number of cancelled fund units (TO). Six decimal places shall be used
12	NAVPS conversion (TO)	The NAVPS value used to calculate participant's personal asset. Six decimal places shall be used
13	NAVPS data conversion (TO)	NAVPS date used to calculate participant's personal asset.
14	Transfer penalty retained to the participant (TO)	The amount in lei of the transfer penalty. Two decimal places shall be used and the period shall be applied as separator.
15	Contribution to the Health Insurance System (CASS)	Fill in the personal asset payment situations, as the case may be, according to the legal provisions in force. Two decimal places shall be used and the period shall be applied as

		separator.
16	Tax on income	Fill in the personal asset payment situations, as the case may be, according to the legal provisions in force. Two decimal places shall be used and the period shall be applied as separator.
17	Bank fees	Fill in the personal asset payment situations, as the case may be. Two decimal places shall be used and the period shall be applied as separator.
18	Fees related to the money order	Fill in the personal asset payment situations, as the case may be. Two decimal places shall be used and the period shall be applied as separator.
19	The total amount of fees, taxes and bank commissions/postal fees incurred by the participant	The total amount of fees, taxes and bank commissions /postal fees . Two decimal places shall be used and the period shall be applied as separator.
20	Guaranteed minimum value (TO)	Guaranteed minimum value. Two decimal places shall be used and the period shall be applied as separator.
21	Total amount paid to the participant, of	The amount in lei of the transferred amount. Two decimal places shall be used and the period shall be applied as separator.

	which: (TO)	
22	Amount paid out of the fund (TO)	The amount in lei of the amount paid from the voluntary pension fund account on participant's account or to post services supplier's account, according to the statement of account, diminished with the equivalent of the postal fees in case of payments made by money order. Two decimal places shall be used and the period shall be applied as separator.
23	Amount paid from the provision (TO)	The amount in lei of the amount transferred - from the technical provision constituted by the manager - from the technical provision account of the current pension fund manager to the DIP account, respectively to the transfer account of the new voluntary pension fund, according to the statement of account. Two decimal places shall be used and the period shall be applied as separator.
24	Date of personal asset transfer to DIP account	The date of the personal asset's transfer to the DIP account as per the statement of account. To be filled in for invalidity, death and for the obtaining of the pension right.
25	Method of personal asset payment (bank account or money order)	Method of personal asset payment (bank account or money order). For the bank account use "C", and use "M" for the money order. To be filled in for invalidity, death and for the

		obtaining of the pension right.
26	Date of transfer into the participant 's bank account or into the post office bank account	The date of transfer to participant's bank account or to the post office bank account. To be filled in for invalidity, death and for the obtaining of the pension right.
27	Date of money order	The date of the money order is the date of invoice issued by the post office operator, certifying the date of money order operation by the participant / beneficiary.

Initial reporting (code 1)

(4) Methodology for the electronic transmission of Annex no. 1C.

a) The file obtained is named according to the following syntax:

YYYYMM_TRANZACTII_TRANSFER_OUT_1_FFF_EEE.xml.p7s

where:

- YYYYMM represents the year and the month respectively for which the report was drawn up;
- FFF is the pension fund code registered in the ASF Registry;
- EEE is the reporting entity's code registered in the ASF Registry

b) The file defined according to letter a) of section (4) shall be signed electronically, with the extended electronic signature of the responsible persons provided under art. 5.

c) The file defined according to letter a) of section (4), signed electronically, shall be loaded into SIR in the dedicated folder "TRANZACTII_TRANSFER_OUT".

(5) Annex no. 1C shall be filled out on a monthly basis and transmitted to ASF within 7 business days of the month following that for which the reporting was performed. The period for which the reporting is performed is the previous calendar month.

(6) SIR shall automatically process the data provided in annex no. 1c.

(7) SIR shall automatically send messages to the responsible persons referred to in Art. 5, persons who have the obligation to analyze these messages in order to solve any errors or warnings.

Corrective reporting (code 5)

(8) Any modification of an initial report or any report submitted after the deadline established for submission shall be considered as corrective reporting.

(9) The corrective reporting for Annex no. 1C shall necessarily contain two files signed electronically with the extended electronic signature of the responsible persons provided under art. 5, as follows:

a) an XML file with the correct (rectified) values, named according to the syntax:

YYYYMM_TRANZACTII_TRANSFER_OUT_5_FFF_EEE.xml.p7s

b) an RTF file containing a detailed explanatory note on the corrected values and the reasons that generated the erroneous reporting, the reasons that led to the transmission of the report after the expiry of the deadline for submission respectively, named according to the syntax:

YYYYMM_TRANZACTII_TRANSFER_OUT_5_FFF_EEE.rtf.p7s

(10) The absence of any file referred to in section (9) results in the rejection of the corrective report.

(11) The corrective report for Annex no. 1C is loaded into SIR in the dedicated folder "TRANZACTII_TRANSFER_OUT".

Instructions for filling in the Annex no. 1D

(1) Annex no. 1D shall be filled out by pension fund managers.

(2) The following guidelines are intended to standardize the process of reporting the structure of the number of participants, depending on the obtaining and cessation of the quality of participant, as well as its division by gender.

(3) The fields of Annex no. 1D shall be filled in as follows:

Crt. no.	Field name	Field description
	Order Code	The order code will have one of the following values: 1 = initial reporting; 5 = corrective reporting
1	Category code	Categories of participants by groups of age.
2	Persons who have acquired the status of participant during the month - Signed Accession Act	Persons who have acquired the status of participant during the month following the signing of an individual document of accession to a voluntary pension fund.
3	Persons who have acquired the status of participant during the month - Act of accession validated by the recording institutions	Fill in with 0 for the funds in Pillar 3.
4	Persons who have acquired the status of participant during the month - Transfer within the fund from another pension fund	Persons who have acquired the status of participant during the month as a result of requesting the transfer within the pension fund from another pension fund. Account shall be taken of persons who have submitted a transfer request to the manager of

		the pension fund from where the transfer has been requested and have acquired the status of participant in the new voluntary pension fund.
5	Persons who have acquired the status of participant during the month - Other situations	Persons who have acquired the status of participant during the month through other exceptional situations not previously provided.
6	Persons for whom the quality of participant stopped during the month – Disbursement of asset as a result of obtaining the pension right	Persons for whom the quality of participant stopped during the month – disbursement of asset as a result of obtaining the pension right.
7	Persons for whom the status of participant ceased during the month - Death	Persons for whom the status of participant ceased during the month - Death.
8	Persons for whom the status of participant ceased during the month - Invalidity retirement	Persons for whom the status of participant ceased during the month - Invalidity retirement.
9	Persons for whom the status of participant ceased during the month - Transfer from one fund to another	Persons for whom the status of participant ceased during the month as a result of transferring to another pension fund. Account shall be taken of persons who have submitted a transfer request to the manager of the pension fund from where the transfer has been requested and have acquired the quality of participant in the new voluntary pension fund.

10	Persons for whom the status of participant ceased during the month – Legal Judgment / Manager’s Decision on units cancellation	Persons for whom the status of participant ceased during the month following a court order or following the decision of the dissolution administrator.
11	Persons for whom the status of participant ceased during the month – Failure to claim within the prescription deadline	Persons for whom the participant's status ceased during the month as a result of the fund units cancellation transaction determined by the failure to claim the rights due to beneficiaries within the general prescription deadline.
12	Persons for whom the status of participant ceased during the month - Other situations	Persons for whom the status of participant ceased during the month through other exceptional situations not previously provided.
13	Final balance of participants on the last calendar day of the month	Final balance of participants on the last calendar day of the month = Initial balance + Persons who have acquired the status of participant during the month - Persons for whom the status of participant ceased during the month.
14	Men	Number of male persons who are included in the final balance of participants on the last calendar day of the month. The age group classification is made taking into account the age at the date when the report is drawn up.
15	Women	Number of female participants included in the final balance of participants on the last calendar day of the month. The age group classification is made taking

		into account the age at the date when the report is drawn up.
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Initial reporting (code 1)

(4) Methodology for the electronic transmission of Annex no. 1D.

a) The file obtained is named according to the following syntax:

YYYYMM_STRUCTUREA_PARTICIPANTI_1_FFF_EEE.xml.p7s

where:

- YYYYMM represents the year and the month respectively for which the report was drawn up;
- FFF is the pension fund code registered in the ASF Registry;
- EEE is the reporting entity's code registered in the ASF Registry

b) The file defined according to letter a) of section (4) shall be signed electronically, with the extended electronic signature of the responsible persons provided under art. 5.

c) The file defined according to letter a) of section (4), signed electronically, shall be loaded into SIR in the dedicated folder "STRUCTURA_PARTICIPANTI".

(5) Annex no. 1D shall be filled in on a monthly basis and transmitted to ASF within 2 business days of the month following that for which the reporting was performed. The period for which the reporting is performed is the previous calendar month.

(6) SIR shall automatically process the data provided in annex no. 1D.

(7) SIR shall automatically send messages to the responsible persons referred to in Art. 5, persons who have the obligation to analyze these messages in order to solve any errors or warnings.

Corrective reporting (code 5)

(8) Any modification of an initial report or any report submitted after the deadline established for submission shall be considered as corrective reporting.

(9) The corrective reporting for Annex no. 1D shall necessarily contain two files signed electronically with the extended electronic signature of the responsible persons provided under art. 5, as follows:

a) an XML file with the correct (rectified) values, named according to the syntax:

YYYYMM_STRUCTUREA_PARTICIPANTI_5_FFF_EEE.xml.p7s

b) an RTF file containing a detailed explanatory note on the corrected values and the reasons that generated the erroneous reporting, i.e. the reasons that led to the transmission of the report after the expiry of the deadline for submission, named according to the syntax:

YYYYMM_STRUCTUREA_PARTICIPANTI_5_FFF_EEE.rtf.p7s

(10) The absence of any file referred to in section (9) results in the rejection of the corrective report.

(11) The corrective report for Annex no.1D is loaded into SIR in the dedicated folder "STRUCTURA_PARTICIPANTI".

ANNEX No. 5

(Annex no. 1E to Rule no. 25/2015)

Statement of the collector account of the voluntary pension fund for the month of year

Order code	Manager code	Fund Code	Year	Month	Initial balance at the beginning of the period	Amount of cash collected in the reporting month	Amount of cash converted into fund units in the reporting month
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8

Amount of commissions deducted from participants' gross contributions	Amount of cash unconverted and returned	Final balance at end of period	Of which:		Prescribed amounts
			Sums within the legal conversion period	Sums older than 4 days from the date they were collected	
Col. 9	Col. 10	Col. 11 = 6 + 7 - 8 - 9 - 10	Col. 12	Col. 13	Col. 14

Instructions for filling out Annex no. 1E

- (1) Annex no. 1E shall be filled out by pension fund managers.
- (2) The following instructions are intended to standardize the collector account reporting process.
- (3) The fields of Annex no. 1E shall be filled in as follows

Crt. no.	Field name	Field description
1	Order code	The order code will have one of the following values: 1 = initial reporting; 5 = corrective reporting
2	Manager code	Manager code as recorded in the ASF Registry
3	Fund Code	Pension Fund Code, as recorded in the ASF Registry
4	Year	Reporting year
5	Month	Month for which the reporting is performed
6	Initial balance	The initial balance of the collector account at the beginning of

	at the beginning of the period	the period, according to the supporting documents. Two decimal places shall be used and the period shall be applied as separator.
7	The amount of cash collected in the reporting month	The amount of cash collected in the reporting month, according to the supporting documents. Two decimal places shall be used and the period shall be applied as separator.
8	Amount of cash converted into fund units in the reporting month	The amount of cash converted into fund units in the reporting month, according to the supporting documents. Two decimal places shall be used and the period shall be applied as separator.
9	The amount of commissions deducted from participants' gross contributions	The amount of commissions deducted from participants' gross contributions, according to the supporting documents. Two decimal places shall be used and the period shall be applied as separator.
10	Amount of cash unconverted and returned	The amount of cash erroneously and unduly transferred to the pension fund, according to the supporting documents. Two decimal places shall be used and the period shall be applied as separator.
11	Final balance at end of	Final balance of the collector account at the end of the period, according to the supporting documents. Two decimal places

	period	shall be used and the period shall be applied as separator.
12	Sums within the legal conversion period	Sums within the legal conversion period. Two decimal places shall be used and the period shall be applied as separator.
13	Amounts older than 4 days from the date they were collected	Amounts older than 4 days from the date they were collected, according to the supporting documents. Two decimal places shall be used and the period shall be applied as separator. In case there are amounts of cash remaining to be converted, older than 4 days from the date of their collection, the manager is required to prepare and transmit to ASF an explanatory note detailing at least information on: a) the age of these amounts; b) the steps taken by the manager regarding the identification of the payer / payers; c) the reasons that determined the non-refund. The Explanatory Note shall be sent electronically, in pdf format, signed with extended electronic signature.
14	Amounts prescribed	Prescribed amounts for which the manager can prove that he / she has informed the participants / beneficiaries whose personal assets have been prescribed and that they have not previously requested any payment of these amounts for three years from the date of information

Initial reporting (code 1)

(4) Methodology for the electronic transmission of Annex no. 1E.

a) The file obtained is named according to the following syntax:

YYYYMM_CONT_COLECTOR_1_FFF_EEE.xml.p7s

where:

- YYYYMM represents the year and the month respectively for which the report was drawn up;
- FFF is the pension fund code registered in the ASF Registry;
- EEE is the reporting entity's code registered in the ASF Registry

b) The file defined according to letter a) of section (4) shall be signed electronically, with the extended electronic signature of the responsible persons provided under art. 5.

c) The file defined according to letter a) of section (4), signed electronically, shall be loaded into SIR in the dedicated folder "CONT_COLECTOR ".

5. Methodology for the electronic transmission of the explanatory note.

a) The file obtained is named according to the following syntax:

YYYYMM_CONT_COLECTOR_1_FFF_EEE.xml.p7s

where:

- YYYYMM represents the year and the month respectively for which note report was drawn up;
- FFF is the pension fund code registered in the ASF Registry;
- EEE is the reporting entity's code registered in the ASF Registry

b) The file defined according to letter a) shall be signed electronically, with the extended electronic signature of the responsible persons provided under art. 5.

c) The file defined according to letter a), signed electronically, shall be loaded into SIR (Information Reporting System) in the dedicated folder "CONT_COLECTOR ".

d) The files defined according to letter a) to c) of section 4 shall be transmitted concomitantly.

(6) Annex no. 1E shall be filled out on a monthly basis and transmitted to ASF within 7 business days of the month following that for which the reporting was performed. The period for which the reporting is performed is the previous calendar month.

(7) SIR shall automatically process the data provided in annex no. 1E

(8) SIR shall automatically send messages to the responsible persons referred to in Art. 5, persons who have the obligation to analyze these messages in order to solve any errors or warnings.

Corrective reporting (code 5)

(9) Any modification of an initial report or any report submitted after the deadline established for submission shall be considered as corrective reporting.

(10) The corrective reporting for Annex no. 1E shall necessarily contain two files signed electronically with the extended electronic signature of the responsible persons provided under art. 5, as follows:

a) an XML file with the correct (rectified) values, named according to the syntax:

YYYYMM_CONT_COLECTOR_5_FFF_EEE.xml.p7s

b) an RTF file containing a detailed explanatory note on the corrected values and the reasons that generated the erroneous reporting, the reasons that led to the transmission of the report after the expiry of the deadline for submission respectively, named according to the syntax:

YYYYMM_CONT_COLECTOR_5_FFF_EEE.rtf.p7s

(11) The absence of any file referred to in section (10) results in the rejection of the corrective report.

(12) The corrective report for Annex no. 1E is loaded into SIR in the dedicated folder "CONT_COLECTOR".

Annex no. 6

(Annex no. 1F to Rule no. 25/2015)

Report on payments by installments for the month of..... year

Order code	Manager code	Pension fund code	Year	Month	Operation code	PIN
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7

Gross monthly installment	Contribution to Health Insurance System (CASS)	Tax on income	Bank fees	Fees related to the money order	The total amount of fees, taxes and bank commissions/postal fees incurred by the participant (TO)	Net monthly installment
Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13 = 9 + 10 + 11 + 12	Col. 14 = 8 - 13

Current installment number	Total number of installments to be paid	Total payment amount	Balance of payments made	Balance to be paid	Installment payment method (bank account or money order)	Date of transfer to participant's bank account
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						or to the bank account of the post office
Col. 15	Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	Col. 21

Date of money order	Date of request	Residual installment value
Col. 22	Col. 23	Col. 24

Instructions for filling out the Annex no. 1F

1. Annex no. 1F shall be filled in by the fund managers of voluntary pension funds.
2. The following instructions are intended to standardize the reporting process for personal asset payment by installments.
3. The fields of annex no. 1F shall be filled in as follows:

Crt. no.	Field name	Field description
1	Order code	The order code will have one of the following values: 1 = initial reporting; 5 = corrective reporting
2	Manager code (OUT)	Manager code as recorded in the ASF Registry
3	Code of the fund from where the payment by installments is made	Fund Code, as recorded in the ASF Registry

4	Year	Reporting year
5	Month	Month for which the reporting is drawn up
6	Operation code	<p>The operation code is filled in with:</p> <p>601 – for the payment of an equal monthly installment</p> <p>602 - for the payment of the residual installment</p> <p>603 - for the single payment made at participant's / beneficiary's request</p> <p>612 - to record a positive difference to the balance due to the participant / beneficiary determined by a return of the money order or of the bank transfer</p> <p>613 - for operations due to the failure to claim the rights due to a person as beneficiary within the general prescription deadline</p> <p>614 - for operations determined by participant's / beneficiary's administrative transfer to the absorbing voluntary pension fund as a result of the merger of two voluntary pension funds</p> <p>615 - for operations determined by the PINs correction</p> <p>699 - for any other operations.</p>
7	PIN	Participant's personal identity code shall be filled in for all operations.

8	Gross monthly installment	The amount in lei of the transferred gross amount transferred. Two decimal places shall be used and the period shall be applied as separator.
9	Contribution to Health Insurance System (CASS)	To be filled in according to the legal provisions in force. Two decimal places shall be used and the period shall be applied as separator.
10	Tax on income	To be filled in according to the legal provisions in force. Two decimal places shall be used and the period shall be applied as separator.
11	Bank commissions	To be filled in for payment situations by bank transfer, as appropriate. Two decimal places shall be used and the period shall be applied as separator.
12	Fees related to the money order	To be filled in for payment situations by money order, as appropriate. Two decimal places shall be used and the period shall be applied as separator.
13	The total amount of fees, taxes and bank commissions /postal fees incurred by the participant (TO)	The total amount of fees, taxes and bank commissions /postal fees. Two decimal places shall be used and the period shall be applied as separator.
14	Net monthly installment	The amount in lei of the gross amount transferred, less the total amount of fees, taxes and bank commissions /postal fees incurred by

		the participant. Two decimal places shall be used and the period shall be applied as separator.
15	Current installment number	The number of the current installment paid in the reporting month
16	Total number of installments to be paid	Total number of payment installments according to the payment request
17	Total amount to be paid	The total amount to be paid to the participant / beneficiary, updated with potential positive corrections
18	Balance of payments made	Amount of gross monthly installments paid up to this month inclusive. Two decimal places shall be used and the period shall be applied as separator.
19	Balance to be paid	The difference between the total amount to be paid and the balance of the payments made
20	Installment payment method (bank account or money order)	Installment payment method (bank account or money order). For bank account use "C" , and use "M" for money order.
21	Date of transfer to participant's bank account or to the bank account of the post office	Date of personal asset transfer to participant's bank account or to the bank account of the post office, as per the statement of account
22	Date of money order	Date of money order is the date of invoice issue by the postal service operator, certifying the

		date of money order operation to the participant / beneficiary.
2. 3	Date of request	Date of receipt of the complete documentation for the most recent payment request, including the single payment request for the remaining monthly installments
24	Residual installment value	Amount of the residual installment, updated with potential positive corrections

Initial reporting (code 1)

(4) Methodology for the electronic transmission of Annex no. 1F.

a) The file obtained is named according to the following syntax:

YYYYMM_PLATI_ESALONATE_1_FFF_EEE.xml.p7s

where:

- YYYYMM represents the year and the month respectively for which the report was drawn up;

- FFF is the pension fund code registered in the ASF Registry;

- EEE is the reporting entity's code registered in the ASF Registry

b) The file defined according to letter a) of section (4) shall be signed electronically, with the extended electronic signature of the responsible persons provided under art. 5.

c) The file defined according to letter a) of section (4), signed electronically, shall be loaded into SIR in the dedicated folder "PLATI_ESALONATE".

(5) Annex no. 1F shall be filled in on a monthly basis and transmitted to ASF within 7 business days of the month following that for which the reporting was performed. The period for which the reporting is performed is the previous calendar month.

(6) SIR shall automatically process the data provided in annex no. 1F.

(7) SIR shall automatically send messages to the responsible persons referred to in Art. 5, persons who have the obligation to analyze these messages in order to solve any errors or warnings.

Corrective reporting (code 5)

(8) Any modification of an initial report or any report submitted after the deadline established for submission shall be considered as corrective reporting.

(9) The corrective reporting for Annex no. 1F shall necessarily contain two files signed electronically with the extended electronic signature of the responsible persons provided under art. 5, as follows:

a) an XML file with the correct (rectified) values, named according to the syntax:

YYYYMM_PLATI_ESALONATE_5_FFF_EEE.xml.p7s

b) an RTF file containing a detailed explanatory note on the corrected values and the reasons that generated the erroneous reporting, i.e. the reasons that led to the transmission of the report after the expiry of the deadline for submission, named according to the syntax:

YYYYMM_PLATI_ESALONATE_5_FFF_EEE.rtf.p7s

(10) The absence of any file referred to in section (9) results in the rejection of the corrective report.

(11) The corrective report for Annex no. 1F is loaded into SIR in the dedicated folder "PLATI_ESALONATE".

Annex no. 7

(Annex no. 11 to Rule no. 25/2015)

Fund Manager

Manager code.....

Pension fund.....

Fund Code.....

Actuarial report for the year.....

1. Actuarial certificate, which shall include:

a) the calculated amount of the technical provision;

b) actuary's opinion on the adequacy of the technical provision calculated value;

c) actuary's opinion on the observance of the legal provisions in force in the calculation of the technical provision.

2. Presentation of the statistical data used in the calculation and of the issuing sources, which will include:

a) biometric tables:

(i) mortality;

(ii) invalidity;

b) other statistical data used in the calculation.

3. Short description of the guarantees of the private pension scheme for which the calculation was made

4. Presentation of the assets constituting the technical provisions, which will include:

a) a brief description of the evaluation method;

b) the portfolio target structure aimed at by the manager, per type of instrument and market (RO, EEA, third countries);

c) the weight of assets value denominated in a currency different from the national one in the total value of the portfolio:

(i) per individual currency;

(ii) total foreign currency.

Drawn up by

.....

Instructions for filling in the Annex no. 11

1. Annex no. 11 shall be drawn up by the pension funds managers.

2. The following guidelines are intended to standardize the actuarial activity reporting process.

3. The file is named according to the following syntax:

YYYYMMDD_RAPORT_ACTUARIAL_FFF.pdf.p7s,

where:

- YYYYMMDD is the report transmission date;

- FFF is the pension fund code recorded in the ASF Registry

4. The file named YYYYMMDD_RAPORT_ACTUARIAL_FFF.pdf.p7s shall be signed electronically, with the extended electronic signature of the responsible persons provided under Art. 5.

5. The file YYYYMMDD_RAPORT_ACTUARIAL_FFF.pdf.p7s, signed electronically, will be uploaded to the information reporting system in the dedicated folder "RAPORT_ACTUARIAL".

6. Annex no. 11 shall be drawn up on an annual basis and it shall be transmitted to ASF by January 31 of the year following that for which the reporting is made.

Corrective reporting

7. Any modification of an initial report or any report submitted after the deadline for submission shall be deemed to be a corrective report.

8. The corrective report for Annex no. 11 shall contain two files signed electronically with the extended electronic signature of the responsible persons provided under art. 5, as follows:

a) an editable pdf file with the correct (rectified) content, named according to the syntax:

YYYYMMDD_RAPORT_ACTUARIAL_5_FFF.pdf.p7s;

b) an RTF file containing a detailed explanatory note on the corrected values and the reasons that generated the erroneous report, the reasons that generated the transmission of the report after the expiry of the deadline for submission respectively, named according to the syntax:

YYYYMMDD_RAPORT_ACTUARIAL_5_FFF.rtf.p7s.

9. The absence of any file referred to in section 8 determines the rejection of the corrective report.

10. The corrective report for Annex no. 11 shall be loaded into SIR in the dedicated folder "RAPORT_ACTUARIAL."

Annex no. 8

(Annex no. 13 to Rule no. 25/2015)

Fund manager.

Internal audit plan for the year.

Crt. no.	Theme of the audit mission	Management activity subject to audit	Objectives of the audit mission	Period submitted to internal auditing
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5

Audited Department / Division / Service	Audit mission period	Planned activities	Human resources allocated
Col. 6	Col. 7	Col. 8	Col. 9

Instructions for filling out the Annex no. 13

1. Annex no. 13 shall be drawn up by the person who conducts the internal audit activity of the pension fund manager.
2. The following guidelines are intended to standardize the reporting process of the internal audit activity.

3. Every year, the person conducting the internal audit activity has the obligation to draw up a unique internal audit plan outlining the objectives, deadlines and frequency of the internal audit missions as well as the activities carried out at the level of each pension fund.

4. The file shall be named according to the following syntax:

YYYYMMDD_PLAN_AUDIT_EEE.pdf.p7s,

where:

- YYYYMMDD is the transmission date of the report;

- EEE is the code of the reporting entity recorded in the ASF Registry.

5. The file named YYYYMMDD_PLAN_AUDIT_EEE.pdf.p7s is signed electronically, with the extended electronic signature of the responsible persons provided under art. 5.

6. The file YYYYMMDD_PLAN_AUDIT_EEE.pdf.p7s, signed electronically, is uploaded to the information reporting system in the dedicated folder "PLAN_AUDIT".

7. Annex no. 13 shall be prepared on an annual basis and it shall be transmitted to ASF by January 31 of the year for which the internal audit missions are to be performed.

Annex no. 9

(Annex no. 14 to Rule no. 25/2015)

Fund manager.

Internal audit report for the..... semester of the year.

The internal audit report shall be prepared according to the rule on internal control, internal audit and risk management in the private pension system.

Instructions for filling out Annex no. 14

Initial reporting

1. Annex no. 14 shall be drawn up by the person who conducts the internal audit activity of the voluntary pension funds manager.
2. The following guidelines are intended to standardize the reporting process of the internal audit activity.
3. On a half-yearly basis, the person who conducts the internal audit activity has the obligation to draw up a report on the internal audit missions carried out in order to present his findings and recommendations. The unique report at the level of the voluntary pension manager will present in detail the internal audit missions carried out both at the level of the manager and at the level of each voluntary pension fund, in accordance with the applicable normative acts.
4. The file shall be named according to the following syntax:
YYYYMMDD_RAPORT_AUDIT_1_FFF_EEE.pdf.p7s,

where:

- YYYYMMDD is the report transmission date;
- FFF is the pension fund code recorded in the ASF Registry;
- EEE is the code of the reporting entity recorded in the ASF Registry

5. The file named YYYYMMDD_RAPORT_AUDIT_1_FFF_EEE.pdf.p7s shall be prepared in editable format and signed electronically, with the extended electronic signature of the responsible persons provided under art. 5.

6. The file named YYYYMMDD_RAPORT_AUDIT_1_FFF_EEE.pdf.p7s, signed electronically, shall be uploaded to the information reporting system in the dedicated folder "RAPORT_AUDIT".

7. Annex no. 14 shall be prepared on a half-yearly basis and it shall be transmitted to ASF by the end of August of the current year for the reporting period corresponding to the first semester, respectively by the end of February of the following year for the reporting period corresponding to the second semester.

Corrective reporting

8. Any modification of an initial report or any report submitted after the deadline for submission shall be considered as corrective reporting.

9. The corrective report for Annex no. 14 shall contain two files signed electronically with the extended electronic signature of the responsible persons provided under art. 5, as follows:

a) an editable pdf file with the correct (rectified) content, named according to the syntax:

YYYYMMDD_RAPORT_AUDIT_5_FFF_EEE.pdf.p7s;

b) an RTF file containing a detailed explanatory note on the corrected values and the reasons that generated the erroneous report, the reasons that led to the transmission of the report after the expiry of the deadline for submission respectively, named according to the syntax:

YYYYMMDD_RAPORT_AUDIT_5_FFF_EEE.rtf.p7s.

10. The absence of any file referred to in section 9 determines the rejection of the corrective report.

11. The corrective report for Annex no. 14 shall be loaded into SIR in the dedicated folder " RAPORT_AUDIT".

Annex no. 10

(Annex no. 15 to Rule no. 25/2015)

Fund manager.

Internal control report for semester year

The internal control report shall be drawn up in accordance with the rule on internal control, internal audit and risk management in the private pension scheme.

Instructions for filling out the Annex no. 15

Initial reporting

1. Annex no. 15 shall be drawn up by the person conducting the activity of internal control of the manager.
2. The guidelines hereinafter are intended to standardize the reporting process of the internal control activity.
3. On a half-yearly basis, the person who conducts the internal audit activity has the obligation to draw up a report on the internal audit missions carried out. The unique report at the level of the voluntary pension manager will present in detail the internal audit actions carried out both at the level of the manager and at the level of each voluntary pension fund, in accordance with the applicable normative acts.
4. The file shall be named according to the following syntax:
YYYYMMDD_RAPORT_CONTROL_1_EEE.pdf.p7s,
where:
- YYYYMMDD is the report transmission date;

- EEE is the code of the reporting entity recorded in the ASF Registry

5. The file named YYYYMMDD_RAPORT_CONTROL_1_EEE.pdf.p7s shall be prepared in editable format and signed electronically, with the extended electronic signature of the responsible persons provided under art. 5.

6. The file named YYYYMMDD_RAPORT_CONTROL_1_EEE.pdf.p7s, signed electronically, shall be uploaded to the information reporting system in the dedicated folder "RAPORT_CONTROL".

7. Annex no. 15 shall be prepared on a half-yearly basis and it shall be transmitted to ASF by the end of August of the current year for the reporting period corresponding to the first semester, respectively by the end of February of the following year for the reporting period corresponding to the second semester.

Corrective reporting

8. Any modification of an initial report or any report submitted after the deadline for submission shall be considered as corrective reporting.

9. The corrective report for Annex no. 15 shall contain two files signed electronically with the extended electronic signature of the responsible persons provided under art. 5, as follows:

a) an editable pdf file with the correct (rectified) content, named according to the syntax:

YYYYMMDD_RAPORT_CONTROL_5_EEE.pdf.p7s;

b) an RTF file containing a detailed explanatory note on the corrected values and the reasons that generated the erroneous report, the reasons that led to the transmission of the report after the expiry of the deadline for submission respectively, named according to the syntax:

YYYYMMDD_RAPORT_CONTROL_5_EEE.rtf.p7s.

10. The absence of any file referred to in section 9 determines the rejection of the corrective report.

11. The corrective report for Annex no. 15 shall be loaded into SIR in the dedicated folder " RAPORT_CONTROL".

Annex no. 11

(Annex no. 16 to Rule no. 25/2015)

Fund manager.

Risk report for the. semester of the year

The risk report is drawn up in accordance with the rule on internal control, internal audit and risk management in the private pension scheme.

Instructions for filling out the Annex no. 16

Initial reporting

1. Annex no. 16 shall be prepared by the person who conducts the risk management activity.
2. The following guidelines are intended to standardize the reporting process for the risk management activity.
3. On a half-yearly basis, the person who conducts the risk management activity has the obligation to draw up a unique risk report at the level of the voluntary pension manager including the risk management activities carried out both at the level of the manager and at the level of each voluntary pension fund, in accordance with the applicable normative acts.
4. The file shall be named according to the following syntax:
YYYYMMDD_RAPORT_RISC_1_EEE.pdf.p7s,
where:
- YYYYMMDD is the report transmission date;

- EEE is the code of the reporting entity recorded in the ASF Registry

5. The file named YYYYMMDD_RAPORT_RISC_1_EEE.pdf.p7s shall be prepared in editable format and signed electronically, with the extended electronic signature of the responsible persons provided under art. 5.

6. The file YYYYMMDD_RAPORT_RISC_1_EEE.pdf.p7s, signed electronically, shall be uploaded to the information reporting system in the dedicated folder "RAPORT_RISC".

7. Annex no. 16 shall be prepared on a half-yearly basis and it shall be transmitted to ASF by the end of August of the current year for the reporting period corresponding to the first semester, respectively by the end of February of the following year for the reporting period corresponding to the second semester.

Corrective reporting

8. Any modification of an initial report or any report submitted after the deadline for submission shall be considered as corrective reporting.

9. The corrective report for Annex no. 16 shall contain two files signed electronically with the extended electronic signature of the responsible persons provided under art. 5, as follows:

a) an editable pdf file with the correct (rectified) content, named according to the syntax:

YYYYMMDD_RAPORT_RISC_5_EEE.pdf.p7s;

b) an RTF file containing a detailed explanatory note on the corrected values and the reasons that generated the erroneous report, the reasons that led to the transmission of the report after the expiry of the deadline for submission respectively, named according to the syntax:

YYYYMMDD_RAPORT_RISC_5_EEE.rtf.p7s.

10. The absence of any file referred to in section 9 determines the rejection of the corrective report.

11. The corrective report for Annex no. 16 shall be loaded into SIR in the dedicated folder " RAPORT_RISC".

Annex no. 12

(Annex no. 19 to Rule no. 25/2015)

Report on employees' situation for the. semester of the year

Order Code	Manager code	Reporting date	Department	Compartment / Service	Work hours
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6

Number of hours worked	Number of employees in the previous reporting	Number of new employees	Number of employees for whom the individual employment contract has ceased	Number of employees on the reporting date	Remarks
Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12

Instructions for filling out Annex no. 19

1. Annex no. 19 shall be filled out by pension fund managers.
2. The following guidelines are intended to standardize the reporting process on employees' situation.
3. The fields of annex no. 19 shall be filled in as follows:

Crt. no.	Field name	Field description
1	Order Code	The order code will have one of the following values: 1 = initial reporting; 5 = corrective reporting.
2	Manager code	Manager code as recorded in the ASF Registry
3	Reporting date	Date of the last business day of the semester for which the report is being prepared
4	Department	Name of department to which the employees belong, according to the legal documents
5	Compartment / Service	Name of compartment/service to which the employees belong, according to the legal documents
6	Work hours	Fill in with N for full-time employees and with P for part-time workers.
7	Number of hours worked	Number of hours actually worked / day worked
8	Number of employees in the previous reporting	Number of employees existing on the date of the previous reporting in the respective Compartment / Service
9	Number of new employees	Number of newly employed employees in the Compartment / Service concerned
10	Number of employees for whom the individual employment contract has ceased	Number of persons for whom the collaboration in the respective Compartment / Service has ceased

11	Number of employees on the reporting date	Number of employees existing on the reporting date in the Compartment / Service concerned
12	Remarks	Other remarks, if any

Initial reporting (code 1)

(4) Methodology for the electronic transmission of Annex no. 19.

a) The file obtained is named according to the following syntax:

YYYYMM_SALARIATI_1_EEE.xml.p7s

where:

- YYYYMM represents the year and the month respectively for which the report was drawn up;

- EEE is the reporting entity's code registered in the ASF Registry

b) The file defined according to letter a) of section (4) shall be signed electronically, with the extended electronic signature of the responsible persons provided under art. 5.

c) The file defined according to letter a) of section (4), signed electronically, shall be loaded into SIR in the dedicated folder "SALARIATI".

(5) Annex no. 19 shall be filled out on a half-yearly basis and transmitted to ASF within 7 business days of the month following that for which the reporting was performed. The period for which the reporting is performed is the previous semester.

(6) SIR shall automatically process the data provided in annex no. 19.

(7) SIR shall automatically send messages to the responsible persons referred to in Art. 5, persons who have the obligation to analyze these messages in order to solve any errors or warnings.

Corrective reporting (code 5)

(8) Any modification of an initial report or any report submitted after the deadline established for submission shall be considered as corrective reporting.

(9) The corrective reporting for Annex no. 19 shall necessarily contain two files signed electronically with the extended electronic signature of the responsible persons provided under art. 5, as follows:

a) an XML file with the correct (rectified) values, named according to the syntax:

YYYYMM_SALARIATI_5_EEE.xml.p7s

b) an RTF file containing a detailed explanatory note on the corrected values and the reasons that generated the erroneous reporting, the reasons that led to the transmission of the report after the expiry of the deadline for submission respectively, named according to the syntax:

YYYYMM_SALARIATI_5_EEE.xml.p7s

(10) The absence of any file referred to in section (9) results in the rejection of the corrective report.

(11) The corrective report for Annex no. 19 shall be loaded into SIR, in the dedicated folder "SALARIATI".