

**Statute
of the Ministry of Finance of the Slovak Republic**

(approved by Government Resolution of the SR No. 216/2016, as amended by Government Resolution of the SR No. 331/2019 and as amended by Government Resolution of the SR No. 595/2020)

**Article 1
Basic provisions**

- (1) The Statute of the Ministry of Finance of the Slovak Republic (hereinafter referred to as the “Statute”) defines in more detail the competence and tasks of the Ministry of Finance of the Slovak Republic (hereinafter referred to as the “Ministry”) on the basis of laws, establishes the principles of its activities, the principles of its internal organisation and the relations of the Ministry with other ministries, other central government bodies, other bodies and organisations, legal entities and natural persons.
- (2) The principles of operation and organisation of the Ministry set out in the Statute are binding for the issuing of the Rules of Organisation of the Ministry.
- (3) The Ministry is a state-budget funded organisation, which is connected to the state budget by its revenue and expenditure.¹⁾
- (4) The Ministry is a legal entity acting in its own name in legal relations.
- (5) The Ministry is a service office.²⁾
- (6) The Ministry is based in Bratislava.

**Article 2
Competence of the Ministry**

- (1) The status and competence of the Ministry is laid down in a special regulation.³⁾
- (2) Within the scope of its competence, the Ministry establishes state-budget funded organisations and state contributory organisations and establishes other legal entities.

**Article 3
Main tasks of the Ministry**

The Ministry, within the scope of its defined competence in the field of

a) finance,

1. ensures the formulation and implementation of fiscal policy, including the budgeting of the aggregate balance of the general government budget, and the formulation and implementation of the state budget,

1) Act No. 523/2004 Coll. on budgetary rules of general government and on the amendment to certain acts, as amended.

2) Article 15 (1) (a) of Act No. 55/2017 Coll. on civil service and on the amendment to certain acts.

3) Article 7 of Act No. 575/2001 Coll. on the organisation of activities of the Government and organisation of the central government, as amended.

2. manages and guides the preparation of the draft general government budget, in particular the draft national budget, based on the stability programme,⁴⁾
3. submits the draft general government budget, including the draft systemisation according to special regulations⁵⁾ for approval to the Government of the Slovak Republic (hereinafter referred to as the "Government"),
4. publishes state budget data no later than 60 days after the entry into force of the State Budget Act,
5. administers the General Treasury Administration, a chapter of the state budget (hereinafter referred to as the "chapter"),
6. performs tasks related to the conception and implementation of general government wage policy within the scope of its competence and systemisation in accordance with special regulations,⁵⁾
7. methodically guides and directs general government and local government entities in the application of special regulations⁶⁾ governing the budgetary management of general government and local government entities,
8. establishes the generic classification, the organisational classification and the economic classification of the budgetary classification and ensures that it is kept up to date,
9. develops methodology and provides methodological guidance to the relevant entities in the application of programme budgeting,
10. carries out a regular assessment of developments in the implementation of revenue and expenditure of the general government budget during the financial year,
11. ensures the provision of subsidies in accordance with the State Budget Act for the relevant financial year, in accordance with a special regulation,⁷⁾
12. determines the method of compulsory annual accounting of subsidies from the state budget,
13. decides on the use of the state financial assets held by the Ministry, unless this will result in a reduction of the assets,
14. decides on the use of the reserve for European Union funds and contributions to the European Union,⁸⁾
15. grants consent to the establishment of a state-budget funded organisation and a state contributory organisation,⁹⁾
16. ensures the establishment of uniform accounting, accounting and financial reporting and the exercise of state administration in the field of uniform state accounting and uniform accounting reporting,
17. ensures the development of the accounting development concept,
18. ensures the performance of state administration in the field of statutory audit and the development of a concept for the development of auditing,

4) Articles 3 and 4 of Council Regulation (EC) No. 1466/97 of 7 July 1997 on the strengthening of the surveillance of budgetary positions and the surveillance and coordination of economic policies (Special Edition OJ, Chap 10/Volume 1, OJ EC L 209, 2. 8. 1997) as amended.

5) Act No. 73/1998 Coll. on the civil service of members of the Police Force, the Slovak Information Service, the Prison and Court Guard Corps and the Railway Police as amended.

Act No. 315/2001 Coll. on the Fire and Rescue Corps as amended.

Act No. 281/2015 Coll. on the civil service of professional soldiers and on the amendment to certain acts, as amended.

Act No. 35/2019 Coll. on the Financial Administration and on the amendment to certain acts.

6) Act No. 523/2004 Coll. as amended.

Act No. 564/2004 Coll. on the budgetary allocation of income tax revenue to local government and on the amendment to certain acts, as amended.

Act No. 583/2004 Coll. on budgetary rules of local government and on the amendment to certain acts, as amended.

7) Edict of the Ministry of Finance of the Slovak Republic of 9 December 2005 No. MF/26825/2005-441 on the provision of subsidies within the competence of the Ministry of Finance of the Slovak Republic (Communication No. 583/2005 Coll.).

8) Article 10 (3) of Act No. 523/2004 Coll. as amended.

9) Article 21 (8) of Act No. 523/2004 Coll. as amended by Act No. 584/2005 Coll.

19. guides the preparation of the final accounts of the chapters and the final accounts of the state funds, determines their content and the deadlines for their submission,
20. submits to the Government a draft state final account, including a proposal for the use of the state budget surplus for the relevant financial year,
21. submits to the Government a draft summary annual report for the financial year in question,
22. compiles monthly, quarterly and annual public finance statistics according to international statistical standards (ESA 2010, GFS 2014), draws up notification tables on the state of public finances and their budget according to the ESA 2010 methodology and according to Eurostat and European Commission guidelines in accordance with Council Regulation (EC) No. 479/2009 of 25 May 2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community,
23. prepares the summary financial statements, the consolidated financial statements of the Ministry as administrator of two chapters, the consolidated annual report of the Ministry and the consolidated financial statements of the central government,
24. coordinates the process of drawing up and auditing the consolidated financial statements of the chapters,
25. develops, implements, monitors and evaluates projects funded by European Union programmes, official development cooperation, multilateral and bilateral aid and technical cooperation,
26. acts as certifying authority for the Structural Funds, the Cohesion Fund, the European Fisheries Fund, the EEA Financial Mechanism, the Norwegian Financial Mechanism and the European Maritime and Fisheries Fund,
27. coordinates and ensures the financial management of the Transition Fund, the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Fisheries Fund, the European Maritime and Fisheries Fund, the EEA Financial Mechanism and the Norwegian Financial Mechanism,
28. performs notification of generally binding legal regulations transposing legal acts of the European Union,
29. coordinates and ensures the management of the European Union's own resources in the Slovak Republic,
30. coordinates and guides actors in the implementation of financial instruments financed by the European Structural and Investment Funds,¹¹⁾
31. provides development and support for the implementation of the Slovak Stability Programme, the National Reform Programme of the Slovak Republic, and monitoring of the success and impact of reforms,
32. provides development of macroeconomic and fiscal projections,
33. ensures that regular evaluations of the effectiveness of public spending are carried out,
34. ensures the development of financial market policy in the areas of banking,¹²⁾ insurance,¹³⁾ capital market,¹⁴⁾ consumer protection in the provision of financial services, building savings,¹⁵⁾ foreign exchange,¹⁶⁾ gambling,¹⁷⁾

10) Article 7 of Act No. 528/2008 Coll. on aid and support from European Community funds, as amended.

11) Article 6 of Act No. 323/2015 Coll. on financial instruments financed by the European Structural and Investment Funds and on the amendment to certain acts.

12) Act No. 483/2001 Coll. on banks and on the amendment to certain acts, as amended.

13) Act No. 39/2015 Coll. on insurance and on the amendment to certain acts, as amended.

14) Act No. 566/2001 Coll. on securities and investment services and on the amendment to certain acts (Securities Act), as amended.

15) Act of the Slovak National Council No. 310/1992 Coll. on building savings as amended.

35. develops a concept for capital market development, commercial insurance and consumer protection on the financial market,
 36. develops concepts in the areas of building savings, foreign exchange and gambling,
 37. draws up an opinion on the draft concession contract concluded with the concessionaire by a general government entity other than a municipality, a higher territorial unit and a state-budget funded organisation and a contributory organisation established by them¹⁸⁾ and an opinion on the draft concession contract concluded with the concessionaire by a general government entity which is a municipality, a higher territorial unit and a legal entity established and incorporated by them,¹⁹⁾
 38. performs tasks related to the exercise of shareholder rights in organisations set up to stabilise the situation in the economic and monetary union (the European Stability Mechanism and the European Financial Stability Facility),
 39. manages supra-ministerial public finance management systems,
 40. improves the quality of the data base and the transparency of public finance information through statutory audit of consolidated financial statements at central government level,
 41. ensures the streamlining of the performance of economic and support activities of the state through the unification and optimisation of processes, modification of methodologies, implementation of the Central Economic System and the establishment of a central methodological and procedural authority,
 42. monitors and analyses the financial indicators of state-owned enterprises in order to propose measures to improve the efficiency of their management,
- b) taxes, duties and customs,²⁰⁾ develops
1. the strategy for tax and fee policy,
 2. the strategy for customs policy and customs area,
 3. the strategy of Financial Administration development,
 4. draft international treaties,
- c) financial control, internal audit and government audit,²¹⁾
1. coordinates the planning and implementation of government audits,
 2. cooperates with other state bodies, bodies of the European Union, bodies of other states and international organisations in the field of financial control, internal audit and government audit,
 3. ensures the tasks of the audit authority under special regulations of the European Union,
 4. performs tasks of the Central Harmonisation Unit for the public internal control system,
 5. assesses the quality of financial control, internal audit and government audit,
 6. fulfils other tasks according to a special regulation,²¹⁾
- d) general government property in the public benefit and non-business sphere
1. provides for the policy and management of general government property in the public benefit and non-business sphere,

16) Act of the National Council of the Slovak Republic No.202/1995 Coll., Foreign Exchange Act and act amending Act of the National Council of the Slovak Republic No. 372/1990 Coll. on offences, as amended, as amended.

17) Act No. 30/2019 Coll. on gambling and on the amendment to certain acts.

18) Article 19 (15) of Act No. 523/2004 Coll. as amended.

19) Article 17a (5) of Act No. 583/2004 Coll. as amended by Act No. 611/2005 Coll.

20) Article 3 of Act No. 35/2019 Coll. on the Financial Administration and on the amendment to certain acts.

21) Act No. 357/2015 Coll. on financial control and audit and on the amendment to certain acts.

2. methodically guides and manages general government entities in the public benefit and non-business sphere in the application of special regulations²²⁾ governing the management of general government property in the public benefit and non-business sphere,
 3. grants consent and prior approval for the disposal of state property, including the state's claims,
 4. submits proposals to the Government for the withdrawal of the administration of immovable state property and for the resolution of disputes over the administration of state property,
 5. decides on the appointment of a trustee for the state's claims or liabilities, on a dispute arising out of a contract for the recovery of the state's claims between the trustee and the person entrusted, and on the determination of jurisdiction for the temporary administration of the state's property,
 6. assesses the legitimacy of citizens' requests for redress of property wrongs and provides financial compensation in the field of out-of-court rehabilitation,²³⁾ including reimbursement of the necessary costs associated with the preparation of an expert opinion and activities related to the reimbursement of the purchase price,
 7. methodically guides general government entities, legal entities and natural persons in the application of regulations in the field of ownership of flats and non-residential premises,²⁴⁾
- e) prices and price control, with the exception of prices and price control of goods provided for by special laws,
1. ensures the design and implementation of pricing policy,
 2. develops a pricing policy concept,
 3. coordinates the exercise of price control in accordance with a special regulation,²⁵⁾
 4. develops a price control methodology,
- f) state supervision, carries out
1. state supervision over social insurance, old-age pension savings, management of the Social Insurance Agency within the scope of competences defined by special laws,²⁶⁾
 2. state supervision over the activities of the Export-Import Bank of the Slovak Republic (hereinafter referred to as "Eximbanka"), over compliance with the conditions for the provision of state premiums in building savings and state contributions in mortgage loans,
- g) European affairs,
1. at the level of the Council of the European Union and the Eurogroup and their committees and working groups, within the scope of its competence, ensures the development of framework positions of the Slovak Republic,
 2. monitors economic developments in the Member States of the European Union in the context of coordination of economic, fiscal and financial policies, with an emphasis on countries that have received financial assistance under adjustment programmes,

22) Act of the Slovak National Council No. 138/1991 Coll. on the property of municipalities as amended.

Act of the National Council of the Slovak Republic No. 278/1993 Coll. on state property administration as amended. Act No. 446/2001 Coll. on the property of higher territorial units as amended.

Act No. 176/2004 Coll. on the disposal of property of public institutions and on the amendment to Act of the National Council of the Slovak Republic No. 259/1993 Coll. on the Slovak Forestry Chamber as amended by Act No. 464/2002 Coll. as amended. Act No. 66/2009 Coll. on certain measures in the property-rights arrangement of land under buildings that have passed from the ownership of the state to municipalities and higher territorial units and on the amendment to certain acts.

Act No. 374/2014 Coll. on state's claims and on the amendment to certain acts, as amended.

23) Act No. 87/1991 Coll. on out-of-court rehabilitation, as amended.

Act of the Slovak National Council No. 319/1991 Coll. on the alleviation of certain property and other wrongs and on the competence of government bodies of the Slovak Republic in the field of out-of-court rehabilitation, as amended.

24) Act of the National Council of the Slovak Republic No. 182/1993 Coll. on the ownership of flats and non-residential premises, as amended.

25) Act of the National Council of the Slovak Republic No. 18/1996 Coll. on prices, as amended.

26) Act No. 461/2003 on social insurance, as amended.

Act No. 43/2004 Coll. on old-age pension savings and on the amendment to certain acts, as amended.

3. represents Slovakia in the European Financial Stability Facility and the European Stability Mechanism,
4. in ensuring the development of framework positions of the Slovak Republic in the Council of the European Union, it performs tasks within the scope of its competence,
5. in the preparation of draft acts and other generally binding legal regulations and the harmonisation of legal regulations, it carries out tasks within the scope of the Ministry's competence in relation to European Union legislation.

Article 4 **Additional tasks of the Ministry**

Furthermore, the Ministry performs tasks

- a) in relation to the general government budget and the state budget,¹⁾
- b) in the management of state property, including the state's claims,²⁷⁾
- c) in the preparation and implementation of the reform of the tax and customs administration and the unification of the collection of taxes, duties and insurance levies,
- d) as a pricing authority under a special regulation,²⁵⁾
- e) in the field of recovery of claims of the state arising from the implementation of restitution claims under special regulations,²⁸⁾
- f) in the field of investment promotion and protection in the conclusion of bilateral investment agreements and investment disputes (arbitrations) arising from their violation,
- g) in the negotiation of free trade agreements at European Union level with third countries,
- h) in the field of protection of classified information,²⁹⁾
- i) in disclosing information,³⁰⁾
- j) in the field of defence³¹⁾ and security of the state,³²⁾
- k) in the field of international relations, including the affairs of the European Union, the Organisation for Economic Co-operation and Development (OECD) and the Council of Europe,
- l) arising from membership and in the exercise of shareholder rights and obligations in relation to international financial institutions,
- m) in relation to credit rating agencies,³³⁾
- n) in defining and controlling the management processes of the State Treasury system and coordinating its development,
- o) in the management of the national debt,

²⁷⁾ Act of the National Council of the Slovak Republic No. 278/1993 Coll. as amended. Act No. 374/2014 Coll. as amended.

²⁸⁾ Act of the Slovak National Council No. 319/1991 Coll. as amended.

Act of the Slovak National Council No. 330/1991 Coll. on land arrangements, land ownership arrangements, land offices, land fund and land communities, as amended.

²⁹⁾ Act No. 215/2004 Coll. on the protection of classified information and on the amendment to certain acts as amended.

³⁰⁾ Act No. 211/2000 Coll. on free access to information and on the amendment to certain acts (Act on Information Freedom), as amended.

³¹⁾ Act No. 319/2002 Coll. on the defence of Finance of the Slovak Republic, as amended.

³²⁾ E.g. Constitutional Act No. 227/2002 Coll. on state security at the time of war, state of war, state of siege and state of emergency, as amended, Act No. 387/2002 Coll. on state management in crisis situations out of the time of war and state of war, as amended, Act No. 110/2004 Coll. on the functioning of the Security Council of the Slovak Republic in peacetime, as amended.

³³⁾ Article 2b (1) (l) of Act No. 291/2002 Coll. on the State Treasury and on the amendment to certain acts, as amended.

- p) in relation to Eximbanka according to a special regulation,³⁴⁾
- q) in performing the functions of a founder in a state-owned enterprise and in exercising the rights and obligations of a shareholder or partner in legal entities with state participation falling within the competence of the Ministry,
- r) in the field of public-private partnerships (PPP),
- s) in relation to beneficiaries of financial contributions from operational programmes,
- t) in the field of use of electronic cash registers,
- u) laid down by laws and other generally binding legal regulations.

Principles of operation and organisation of the Ministry

Article 5

- (1) The minister of finance of the Slovak Republic (hereinafter referred to as the “minister”) manages the Ministry and is responsible for its activities.

In the minister’s absence, the state secretary shall act for the minister within the scope of their rights and duties. The minister may in other cases also authorise the state secretary to represent the minister within the scope of their rights and duties. There are two state secretaries in the Ministry; the minister shall determine in which matters and in what order the state secretaries represent the minister.

- (3) The general secretary of the service office is the most senior civil servant in the service office; this shall not apply in relation to a senior employee in a public function.³⁶⁾
- (4) There are the following levels of management in the Ministry
- a) minister,
 - b) state secretary and general secretary of the service office,
 - c) general director of section,
 - d) department director,
 - e) unit head.

Article 6

- (1) The Ministry is organised into sections. Sections are subdivided into departments and a department may be subdivided into units. The minister may establish a separate department or a separate unit or another organisational unit of the Ministry.
- (2) A section is the main organisational level of management and decision-making, carrying out the tasks of the Ministry according to the defined fields of activities. A section is an organisational unit in which an integrated and complex area of conceptual, technical, methodological, administrative and control activities is grouped.

³⁴⁾ Act No. 80/1997 Coll. on the Export-Import Bank of the Slovak Republic, as amended.

³⁶⁾ Article 17 (1) of Act No. 55/2017 Coll.

- (3) Sections are managed by general directors; departments are managed by directors and units are managed by heads. Where the minister establishes another organisational unit within the Ministry, they may determine a different level of management from that referred to in Article 5(4).
- (4) The internal organisational structure of the Ministry, the scope of competence and the definition of the fields of activity of the organisational units, the interrelationships of the organisational units, and the scope of powers and responsibilities of the Ministry's senior staff are regulated by the Ministry's Rules of Organisation.

Article 7

- (1) In performing its tasks, the Ministry is guided by the Constitution of the Slovak Republic, constitutional laws, legally binding acts of the European Union, international treaties binding on the Slovak Republic, laws and other generally binding legal regulations, government resolutions, the Statute of the Ministry and the Rules of Organisation of the Ministry, internal governing acts of the Ministry and service regulations.³⁷⁾
- (2) The Ministry applies such organisational principles, forms and methods of operation as are directed towards the rationalisation and high efficiency of its activities, in particular, it
 - a) ensures a professional approach to problem solving as well as a systematic follow-up of tasks,
 - b) applies a quality management system,
 - c) cooperates closely with ministries and other central government bodies, with which it exchanges information and documents and discusses with them measures that concern them,
 - d) uses the suggestions and experience of public authorities as well as public suggestions,
 - e) uses the knowledge of scientific institutions, research institutes, professional organisations and involves them, in particular, in work on conceptual and legislative issues,
 - f) cooperates with business entities or their representative organisations in matters that concern them,
 - g) makes effective use of the Ministry's technical, communication and information infrastructure and forms of teamwork.
- (3) The minister establishes expert advisory bodies to the minister, coordination groups, steering committees and project councils, commissions and working groups to process proposals for conceptual materials and to ensure the implementation of the Ministry's tasks of a fundamental nature.

Article 8

Relations of the Ministry to other ministries, other central government authorities, other bodies and organisations, legal entities and natural persons

- (1) In relation to other ministries, other central government authorities, state bodies, state-budget funded organisations and state contributory organisations, the Ministry

³⁷⁾ Article 22 of Act No. 55/2017 Coll.

- a) determines the timing and scope of the submission of the draft chapter budget,
- b) distributes the binding indicators approved by the State Budget Act for the relevant financial year and the Government resolution on the draft general government budget for the relevant year to all chapter administrators,
- c) determines the scope of the draft final account of the chapter,
- d) draws up the draft national final account in liaison with chapter administrators,
- e) implements budgetary measures against chapters if the changes concern binding indicators of the state budget and the adjustment of the limit of the number of staff approved by the Government,
- f) coordinates the activities in matters of civil service relations of the service office to which it performs a settling function pursuant to a special regulation,³⁸⁾
- g) performs the function of the settlor in relation to central government bodies as state-budget funded organisations³⁹⁾ and to organisations that are not under the settling competence of another central government body,⁴⁰⁾
- h) grants consent⁹⁾ for the establishment of state-budget funded organisations and state contributory organisations established by a decision of a central government body for the performance of its tasks within the scope of its competence, unless a special regulation provides otherwise,
- i) discusses and comments on the budgetary implications of draft laws and other generally binding legal regulations, strategic, conceptual and other materials submitted by central government bodies for inter-ministerial comment procedure, the deliberations of the Government and advisory bodies of the Government, and the deliberations of the National Council of the Slovak Republic,
- j) administers the Ministry's chapter, manages and controls the state-budget funded organisations under its settling competence,
- k) in cooperation with the Government Office of the Slovak Republic, performs the function of the national coordinator of the Europe 2020 strategy and is responsible in particular for monitoring the consistency of the direction of the strategy in the Slovak Republic with the basic principles and objectives of the economic policy of the Slovak Republic, plays an important role in the field of supervision of compliance with the approved budgetary impacts of the financing of the national measures of the Europe 2020 strategy on public finances, cooperates in the development and support of the National Reform Programme of the Slovak Republic and other national documents of the Europe 2020 strategy, and takes positions on the proposals of the European Union related to the Europe 2020 strategy at the national and pan-European level,
- l) provides macroeconomic and fiscal projections,
- m) manages and guides the preparation of the Stability Programme of the Slovak Republic,
- n) cooperates in the management of sovereign debt and liquidity, in strategy formulation and monitoring, and in the area of expected developments on financial markets,
- o) provides the Ministry of Transport and Construction of the Slovak Republic with information on the total entitlement to the amount of the state premium for building savings, the amount of the state contribution and the state contribution for young people to mortgage loans from the state budget,
- p) carries out central public procurement of contracts for the supply of selected goods and contracts for the provision of selected services,
- q) ensures the preparation and implementation of projects in the area of the reform of the tax and customs administration and the unification of the collection of taxes, duties and insurance levies,

38) Article 21 (7) of Act No. 523/2004 Coll. as amended by Act No. 584/2005 Coll.

39) Article 21 (6) of Act No. 523/2004 Coll. as amended by Act No. 584/2005 Coll.

40) Act of the National Council of the Slovak Republic No. 278/1993 Coll. as amended.

- r) methodically guides the performance of state property management in the public benefit and non-business spheres,
- s) grants consent and prior approval for the disposal of state property, including the state's claims,²⁷⁾
- t) grants consent or prior approval for the disposal of state property in the capacity of settlor,⁴⁰⁾
- u) adjudicates in disputes concerning the management of state property in the capacity of settlor,⁴⁰⁾
- v) grants consent or prior approval for the use of state property as a contribution to the registered capital of a legal person or as a contribution for the establishment of a legal person,⁴⁰⁾
- w) provides methodological guidance in the area of accounting, and accounting and financial reporting for the chapters,
- x) provides methodological guidance on activities related to the State Treasury system,
- y) provides assistance to other government bodies in court and arbitration proceedings in which they represent the Slovak Republic, to the extent determined by Government resolution,
- z) coordinates activities with the Government Audit Office, the Supreme Audit Office of the Slovak Republic, the Government Office of the Slovak Republic, other ministries and other central government bodies and authorised representatives of the European Commission or authorised representatives resulting from international treaties binding on the Slovak Republic in the field of financial control, internal audit and government audit,
- aa) grants the Government Audit Office written consent to establish its offices,
- bb) methodically supervises and directs financial control, internal audit, government audit, price control,
- cc) provides training for the employees of general government bodies in the field of financial control, internal audit and government audit,
- dd) ensures the coordination and management of government audit performance,
- ee) imposes and recovers levies, penalties and fines for breaches of financial discipline,¹⁾
- ff) decides on the imposition of fines under special regulations,⁴¹⁾
- gg) methodically guides the Financial Directorate of the Slovak Republic in the field of uniform application of tax regulations, in the field of uniform application of double taxation treaties and in the field of international taxation and administrative cooperation in the field of taxation,
- hh) carries out tasks relating to the opening and closing of customs crossing points and the change in their nature,²⁰⁾
- ii) cooperates in the preparation of instructions for the meeting of the representatives of the Slovak Republic within the Committee of Permanent Representatives (COREPER) and in the preparation of documents for the European Council,
- jj) participates in the implementation of official development cooperation,
- kk) cooperates in the implementation of financial engineering instruments,
- ll) provides methodological guidance to the Financial Directorate of the Slovak Republic in the area of uniform application of accounting, and accounting and financial reporting,
- mm) provides methodological guidance for the financial management of the Transition Fund, the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Fisheries Fund, the European Maritime and Fisheries Fund, the EEA Financial Mechanism and the Norwegian Financial Mechanism,
- nn) provides methodological guidance for the implementation of financial instruments financed by the European Structural Funds,¹⁰⁾

41) E.g. Act of the National Council of the Slovak Republic No. 18/1996 Coll. as amended, Act No. 514/2003 Coll. on liability for damage caused in the exercise of public authority, as amended, Act No. 357/2015 Coll.

- oo) ensures the development of methodology in the field of PPP and provides methodological guidance to general government entities in the preparation and implementation of PPP projects,
- pp) promotes education, awareness-raising and transfer of experience in the field of PPPs,
- qq) is a coordinator of impacts on the general government budget according to the Unified Methodology for the Assessment of Selected Impacts and a member of the Permanent Working Committee of the Legislative Council of the Government of the Slovak Republic for the Assessment of Selected Impacts at the Ministry of Economy of the Slovak Republic,
- rr) coordinates the processing and submission of documents for the notification tables from individual components of general government and cooperates with the Statistical Office of the Slovak Republic and the National Bank of Slovakia in the processing of the notification tables in relation to the results from the national accounts.

(2) In relation to other authorities and organisations, legal persons and natural persons, the Ministry

- a) methodically guides the performance of state property management in the public benefit and non-business spheres,
- b) acts as the settlor in relation to bodies and legal entities that are not under the settling competence of another central government body and performs the administration of state property in the public benefit and non-business spheres,⁴⁰⁾
- c) grants consent and prior approval for the disposal of state property, including the state's claims,²⁷⁾
- d) grants consent or prior approval for the disposal of state property in the capacity of settlor,⁴⁰⁾
- e) adjudicates in disputes concerning the management of state property in the capacity of settlor,⁴⁰⁾
- f) provides methodological guidance to public institutions in the management of their assets,⁴²⁾
- g) carries out methodological work on Act of the National Council of the Slovak Republic No. 182/1993 Coll. on the ownership of flats and non-residential premises, as amended,
- h) cooperates with district offices in the return of land ownership,⁴³⁾
- i) cooperates with the administrators of state property in the arrangement of immovable property in the ownership of the state,
- j) cooperates with business entities or their representative associations in the preparation of materials that will have an impact on the business environment,
- k) prepares, in cooperation with central government bodies, a regular review of general government expenditure,
- l) prepares evaluations of investment feasibility studies in cooperation with general government entities,
- m) gives prior consent to the acceptance of a loan or borrowing by a general government entity, which is the Railways of the Slovak Republic, a state-owned enterprise and a business company, if their total amount accepted in the relevant financial year exceeds the amount of EUR 1,000,000,⁴⁴⁾
- n) ensures the provision of subsidies according to a special regulation,⁷⁾

⁴²⁾ Act No. 176/2004 Coll. as amended.

⁴³⁾ Act No. 229/1991 Coll. on the regulation of ownership relations to land and other agricultural property, as amended.

Act No. 503/2003 Coll. on the return of ownership to land and on the amendment to Act of the National Council of the Slovak Republic No.180/1995 Coll. on certain measures for the arrangement of ownership to land, as amended, as amended.

⁴⁴⁾ Article 19 (12) of Act No. 523/2004 Coll. as amended.

- o) may grant relief from penalties or remission of penalties to tax entities,⁴⁵⁾
- p) may decide in disputed cases on the method of taxation⁴⁷⁾ in accordance with double taxation treaties,
- q) may issue measures to prevent irregularities arising from the application of the provisions of a tax regulation or from the application of tax regulations,⁴⁶⁾
- r) authorises the establishment of a free zone in accordance with a special regulation,⁴⁷⁾
- s) provides methodological guidance in the area of accounting, and accounting and financial reporting,
- t) may entrust the performance of government audit to another legal entity that has the professional, staff and material prerequisites for the performance of the government audit,
- u) cooperates with public institutions, scientific institutions, research institutes and professional organisations on research questions of a conceptual and legislative nature.

(3) In relation to municipalities and higher territorial units, the Ministry

- a) prepares and submits draft budgets of local government entities, including multiannual budgets for municipalities and higher territorial units and their state-budget funded organisations and contributory organisations and transport enterprises under the settling competence of municipalities,
- b) provides municipalities and higher territorial units with approved subsidies from the state budget from the budget chapter General Treasury Administration and subsidies from the state budget according to a special regulation, 6)
- c) draws up a proposal for the settlement of the financial relations of the budgets of municipalities and budgets of higher territorial units with the state budget for the relevant financial year,
- d) assesses the development of the budgetary management of municipalities and higher territorial units and their state-budget funded organisations and contributory organisations and analyses the results of local government management,
- e) prepares a draft act on budgetary rules of local government, a draft act on the budgetary allocation of income tax revenue to local government and a draft government order on distribution and transfer of income tax revenue to local government, methodically guides municipalities, higher territorial units and central government bodies in the application of these regulations,
- f) discusses annually with the republic associations of municipalities and with representatives of higher territorial units the draft financial relations between the state budget and the budgets of local government for the following financial year in accordance with a special regulation,⁴⁸⁾
- g) may impose fines in the event of non-compliance with obligations arising from a special regulation⁴⁹⁾ and may temporarily suspend the provision of funds from subsidies from the state budget,
- h) may decide on the introduction and abolition of receivership in the municipality,
- i) comments on the proposed legal regulations from the point of view of their impact on the budgetary management of municipalities and higher territorial units,
- j) provides methodological guidance for the financial and budgetary management of municipalities and higher territorial units and their state-budget funded organisations and contributory organisations,
- k) provides methodological guidance in the area of accounting, and accounting and financial reporting of municipalities and higher territorial units,

⁴⁵⁾ Act No. 563/2009 Coll. on tax administration (Tax Procedure Code) and on the amendment to certain acts, as amended.

⁴⁶⁾ Article 160 (1) and (2) of Act No. 563/2009 Coll.

⁴⁷⁾ Act No. 199/2004 Coll., the Customs Act, and on the amendment to certain acts, as amended.

⁴⁸⁾ Article 3 (5) of Act No. 583/2004 Coll. as amended.

⁴⁹⁾ Act No. 583/2004 Coll. as amended.

- l) imposes fines on municipalities and higher territorial units when the total amount of the debt is exceeded according to a special regulation,⁵⁰⁾
- m) prepares draft amendments to Act of the Slovak National Council No. 138/1991 Coll. on the property of municipalities, as amended, Act No. 446/2001 Coll. on the property of higher territorial units, as amended, Act No. 66/2009 Coll.
on certain measures in the property-rights arrangement of land under buildings that have passed from the ownership of the state to municipalities and higher territorial units and on the amendment to certain acts and methodically guides municipalities, higher territorial units and government authorities in the area of the transfer of state property to local governments and the disposal of property of higher territorial units,
- n) ensures the uniform application of tax regulations by providing methodological guidance to tax administrators,
- o) performs tasks in relation to higher territorial units according to a special regulation,²⁵⁾
- p) ensures the development of methodology in the field of PPP and provides methodological guidance to general government entities in the preparation and implementation of PPP projects,
- q) promotes education, awareness-raising and transfer of experience in the field of PPPs,

Final provisions

Article 9

The Statute of the Ministry of Finance of the Slovak Republic approved by Government Resolution of the Slovak Republic No. 883 of 9 December 2009 on the draft Statute of the Ministry of Finance of the Slovak Republic is hereby repealed.

Article 10

This Statute was approved by the Government of the Slovak Republic by Resolution No. 216 on the draft non-legislative general material Statute of the Ministry of Finance of the Slovak Republic dated 8 June 2016 and entered into force and effect on the date of its approval.

⁵⁰⁾ Article 6 (3) of Constitutional Act No. 493/2011 Coll. on budgetary responsibility.