Decree No. 13/2008 (XI.18.) of the Governor of the Magyar Nemzeti Bank on the scope of information to be supplied for the central bank information system and on the method and deadline of data supply

Having regard to the authorization by Article 60 (1) i) of Act LVIII of 2001 on the Magyar Nemzeti Bank I hereby decree the following:

Article 1 (1) This Decree shall be applied to the legal entities performing economic (production, service, manufacturing, business) activity without legal personality in respect of their economic activity (hereinafter jointly referred to as data suppliers).

Article 2 (1) Data suppliers shall submit the information specified in *Annex 1* of this Decree to the Magyar Nemzeti Bank (hereinafter referred to as "MNB") in accordance with the method, frequency and deadline laid down therein.

(2) Credit institutions and such branch establishments in Hungary of financial organizations with headquarters in member states of the European Economic Area (hereinafter called EEA branches) shall supply the information specified under codes 20A and F20A in the decree of Ministry of Finance laying down provisions concerning the scope of the information to be provided by credit institutions to the Hungarian Financial Supervisory Authority through the electronic data reporting system of MNB (EBEAD) as well subject to the frequency and within the deadlines prescribed therein.

Article 3 (1) Tables relating to the information to be supplied and the instructions on how to fill them in– with the exception of those specified in in paragraph (2) – are included in *Annex 2* of this Decree.

(2) Tables relating to the information specified in Article 2 (2) of this Decree and the instructions on how to fill them in are specified in the decree mentioned therein.

(3) The MNB shall publish the technical guidelines (as defined in *Annex 3* of this Decree) required for the supply of information on its website at the time of this Decree's entering into force.

Article 4 (1) This Decree shall enter in force on January 1, 2009.

(2) Simultenously with this Decree entering into force

a) Decree No. 3/2007 (II. 21.) on the scope of information to be supplied for the central bank information system for the purpose of the compilation of balance-of-payment statistics and on the method and deadline of data supply and

b) Decree No. 14/2007 (XI. 29.) of the Governor of the Magyar Nemzeti Bank on the scope of information to be supplied for the central bank information system and on the method and deadline of data supply

shall be repealed, with the disclosure that the data requirements for 2008 as reference period shall be met in accordance with the provisions contained therein.

András Simor m.p.
Governor of the Magyar Nemzeti Bank

Information required for the central bank information system

Identification code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
D01	Operational daily report on the changes of foreign exchange positions of credit institutions	banks, specialised credit institutions and EEA branches of the like	daily	Electronically (EBEAD)	11:30 a.m. on the working day following the reference day	MNB Statistics
E04	Daily report on forint-denominated securities stocks	clearing houses performing central depository activities in accordance with the Act on the Capital Market, central depositories and EEA branches of the like	daily	electronically (EBEAD)	9 a.m. on the working day following the reference day	MNB Statistics
E06	DVP securities account transfer and primary market transactions	clearing houses in accordance with the Act on the Capital Market and such EEA branches	daily	electronically (EBEAD)	9 a.m. on the working day following the reference day	MNB Statistics
E14	Share futures transactions on the Budapest Stock Exchange	clearing houses in accordance with the Act on the Capital Market and such EEA branches	daily	electronically EBEAD	2 p.m. on the working day following the trading day	MNB Statistics
E20	Securities (issued by residents or non-residents) owned by or deposited with investment enterprises, broken down by owners	investment enterprises and such EEA branches	monthly	electronically (EBEAD)	8th working day of the month following the reference period	MNB Statistics

Identification code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
E21	Securities (issued by residents or non-residents) owned by and deposited with banks and specialised credit institutions, broken down by owners	banks, specialised credit institutions and EEA branches of the like	monthly	electronically (EBEAD)	8th working day of the month following the reference period	MNB Statistics
E23	Securities on consolidated aggregate securities accounts and collateral securities deposit accounts kept by KELER Rt.	clearing houses performing central depository activities in accordance with the Act of the Capital Market, central depositories and EEA branches of the like	monthly	electronically (EBEAD)	the third working day of the month following the reference period	MNB Statistics
E27	ISIN codes and other basic data on securities, issued by KELER Rt.	clearing houses performing central depository activities in accordance with the Act on the Capital Market, central depositories and EEA branches of the like	daily	electronically (EBEAD)	9 a.m. on the working day following the reference day	MNB Statistics
E43	Share option transactions at the Budapest Stock Exchange	clearing houses in accordance with the Act on the Capital Market and such EEA branches	daily	electronically (EBEAD)	2 p.m. on the working day following the trading day	MNB Statistics
E45	Government securities owned by or deposited with the Hungarian State Treasury, broken down by owners	Hungarian State Treasury	monthly	electronically (EBEAD)	8th working day of the month following the reference period	MNB Statistics
E48	Capitalisation and turnover of shares which are traded on BÉT, listing and unlisting of shares	exchanges trading financial assets and such EEA branches	monthly	electronically (EBEAD)	5th working day of the month following the reference period	MNB Statistics
E50	Accumulated interest and accrued interest on government securities and central government debt	Government Debt Management Agency Ltd.	monthly and quarterly	electronically (EBEAD)	25th working day of the month following the reference period	MNB Statistics

Identification code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
E53	Security issues of the Hungarian Government	Government Debt Management Agency Ltd.	weekly	electronically (EBEAD)	9 a.m. on the 2nd working day following the reference period	MNB Statistics
E54	Public debt security issues of Hungarian residents	Hungarian Financial Supervisory Authority	monthly	electronically (EBEAD)	15th working day following the reference period	MNB Statistics
E57	Data of debt securities listed or to be listed on the Stock Exchange	exchanges trading financial assets and such EEA branches	on occasion	electronically (e-mail)	For Table 01 – 11:30 a.m. on the 2nd working day following the arrival of the documentation of new issues from the issuer to the Exchange; For Tables 02 and 03 – 11:30 a.m. on the 1st working day following the receipt of the information by the Stock Exchange (or the generation of the information)	MNB Integrated Risk Management (keodata@mnb.hu)
E58	Interest on Hungarian government securities	Government Debt Management Agency Ltd.	monthly	electronically (EBEAD)	5th working day of the month following the reference period	MNB Statistics
E60	Report on repo-type and other securities transactions	banks, specialised credit institutions, investment firms and EEA branches of the like	monthly	electronically (EBEAD)	5th working day of the month following the reference period	MNB Statistics
E61	Data on mortgage bonds issued in Hungary and abroad	mortgage credit institutions, such type of EEA branch offices	monthly	electronically (EBEAD)	8th working day of the month following the reference period	MNB Statistics
E62	Data on non-government bonds issued in Hungary and abroad	bond issuer municipalities, business organizations with legal entity, Hungarian branch offices of foreign business organizations with legal entity	monthly	electronically (EBEAD)	8th working day of the month following the reference period	MNB Statistics

Identification code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
E63	Public issue and private circulation of shares not listed on the Stock Exchange	Hungarian Financial Supervisory Authority	monthly	electronically (EBEAD)	15th working day following the reference period	MNB Statistics
E64	Information concerning securities issued by credit institutions and investment firms, and price information concerning securities placed in their custody	banks, specialised credit institutions, investment firms and EEA branches of the like	monthly	electronically (EBEAD)	8th working day of the month following the reference period	MNB Statistics

Identification code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
F01	Supervisory Balance Sheet and Profit and Loss Statement (end-of-month closing balance)	banks, specialised credit institutions and EEA branches of the like	monthly and in the case of institutional changes	electronically (EBEAD)	For the first two months of the calendar quarter: 11th working day of the month following the reference period; preliminary data for the last month of the calendar quarter: 11th working day of the month following the reference period; final: 20th working day of the month following the reference period; for institutional changes: 20th working day following the institutional change	MNB Statistics

Identifica tion code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
F02	Statistical balance sheet of insurance companies	insurance companies and similar EEA branches	quarterly	electronically (EBEAD)	13th working day of the month following the reference period	MNB Statistics
F03	Supervisory Balance Sheet and Profit and Loss Statement (end-of-month closing balance)	cooperative credit institutions and such EEA branches	monthly and in the case of institutional changes	electronically (EBEAD)	For the first two months of the calendar quarter: 11th working day of the month following the reference period; preliminary data for the last month of the calendar quarter: 11th working day of the month following the reference period; final: 20th working day of the month following the reference period; for institutional changes: 20th working day following the institutional change	MNB Statistics
F06	Statistical balance sheet of investment funds (current year opening balances)	Investment fund managers, EEA branches of the like	On occasion	electronically (EBEAD)	31 March, 2009	MNB Statisztika
F07	Statistical balance sheet of investment funds	investment fund managers, EEA branches of the like	monthly	electronically (EBEAD)	8th working day of the month following the reference period	MNB Statistics
F08	Supervisory Balance Sheet and Profit and Loss Statement (closing balance of the reference year)	banks, specialised credit institutions and EEA branches of the like	annually	electronically (EBEAD)	31 March of the year following the reference period	MNB Statistics
F09	Supervisory Balance Sheet and Profit and Loss Statement (audited closing balance of the reference year)	banks, specialised credit institutions and EEA branches of the like	annually, and in the case of changes	electronically (EBEAD)	15th working day following the closing General Meeting; in the case of changes (with justification): 11th working day following the change	MNB Statistics

Identification code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
F14	Supervisory Balance Sheet and Profit and Loss Statement (closing balance of the reference year)	cooperative credit institutions and such EEA branches	annually, and in the case of changes	electronically (EBEAD)	15th working day following the closing General Meeting; thereafter, in the case of changes (with justification): 11th working day following the change	MNB Statistics
F19	Quarterly report relating to the Supervisory Balance Sheet	banks, specialised credit institutions and EEA branches of the like	quarterly, and in the case of changes	electronically (EBEAD)	20th working day of the month following the reference period; thereafter, in the case of changes (with justification): 11th working day following the change	MNB Statistics
F20	Balance Sheet report of budgetary institutions broken down by sub-systems (balance sheet)	Hungarian State Treasury	quarterly	electronically (EBEAD)	1st working day following the processing	MNB Statistics
F21	Budget report of social security funds	National Health Insurance Fund, Central Administration of National Pension Insurance	monthly	electronically (EBEAD)	25th working day of the month following the reference period	MNB Statistics
F24	Reports of voluntary mutual health funds and voluntary self-assistance funds	Hungarian Financial Supervisory Authority	quarterly and annually	electronically (EBEAD)	28th day of the second month following the reference period, or, for annual reports, 28 July following the reference year	MNB Statistics
F25	HFSA reports of credit institutions and such EEA branches	Hungarian Financial Supervisory Authority	monthly, quarterly, semi-annually, annually	electronically (EBEAD)	1st working day following the reports' date of receipt by the Hungarian Financial Supervisory Authority	MNB Statistics
F28	Consolidated budget report of local governments	Hungarian State Treasury	quarterly	electronically (EBEAD)	1st working day following the processing	MNB Statistics

Identification code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
F30	Balance Sheet reports of investment enterprises	Hungarian Financial Supervisory Authority	quarterly	electronically (EBEAD)	12th working day of the second month following the reference period	MNB Statistics
F32	Report on the total gross debt of the central government	Government Debt Management Agency Ltd.	monthly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
F33	Quarterly report relating to the Supervisory Balance Sheet	cooperative credit institutions and such EEA branches	quarterly, and in the case of changes	electronically (EBEAD)	20th working day of the month following the reference period, thereafter, in the case of changes: 11th working day after the change	MNB Statistics
F39	Statistical Balance Sheet of non-monetary financial intermediaries	designated economic operators listed in the sector of other financial intermediaries and bodies engaged in activities auxiliary to financial services, as per D) and E), respectively, of point I.A. of Annex 2 hereto	quarterly	electronically (EBEAD)	last working day of the month following the reference period	MNB Statistics
F57	Daily flash report of the Hungarian State Treasury	Hungarian State Treasury	daily	electronically (EBEAD)	11 a.m. on the 1st working day following the reference day	MNB Statistics
F58	Monthly report of the Hungarian State Treasury on the data of the central budget's sub-systems.	Hungarian State Treasury	monthly	electronically (EBEAD)	5th and 15th working days of the month following the reference period	MNB Statistics
F66	Statistical Balance Sheet of money market funds	managers of investment funds classified as money market funds	annually	electronically (EBEAD)	11 January of the year following the reference period	MNB Statistics
F67	Quarterly and yearly reports of insurance companies	Hungarian Financial Supervisory Authority	quarterly and annually	electronically (EBEAD)	12th day of the second month following the reference period, or, for annual reports, 28 July following the reference year	MNB Statistics

Identifica tion code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
F77	Supervisory Balance Sheet and Profit and Loss Statement including the data of branch offices operated abroad (end-of-month closing balance)	banks, specialised credit institutions operating branch office(s) abroad	monthly, and in the case of institutional changes	electronically (EBEAD)	for the first two months of the calendar quarter: 11th working day of the month following the reference period; for the last month of the calendar quarter: 20th working day of the month following the reference period; for institutional changes: 20th working day following the institutional change	MNB Statistics
F78	Supervisory Balance Sheet and Profit and Loss Statement including the data of branch offices operated abroad (end-of-month closing balance)	cooperative credit institutions operating branch office(s) abroad	monthly, and in the case of institutional changes	electronically (EBEAD)	11th working day of the month following the reference period; for the last month of the calendar quarter: 20th working day of the month following the reference period; for institutional changes: 20th working day following the institutional change	MNB Statistics
F79	Supervisory Balance Sheet and Profit and Loss Statement including the data of branch offices operated abroad (closing balance of the reference year)	banks, specialised credit institutions operating branch office(s) abroad	annually	electronically (EBEAD)	31 March of the year following the reference period	MNB Statistics
F80	Supervisory Balance Sheet and Profit and Loss Statement including the data of branch offices operated abroad (audited closing balance of the reference year)	banks, specialised credit institutions operating branch office(s) abroad	annually, and in the case of changes	electronically (EBEAD)	15th working day following the closing General Meeting; thereafter, in the case of changes (with justification): 11th working day following the change	MNB Statistics

Identifica tion code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
F81	Supervisory Balance Sheet and Profit and Loss Statement including the data of branch offices operated abroad (audited closing balance of the reference year)	cooperative credit institutions operating branch office(s) abroad	annually, and in the case of changes	electronically (EBEAD)	15th working day following the closing General Meeting; thereafter, in the case of changes (with justification): 11th working day following the change	MNB Statistics
F82	Reclassification adjustments relating to report F01	banks, specialised credit institutions and EEA branches of the like	monthly	electronically (EBEAD)	for the first two months of the calendar quarter: 11th working day of the month following the reference period; for the last month of the calendar quarter: preliminary: 11th working day of the month following the reference period; final: 20th working day of the month following the reference period	MNB Statistics
F83	Reclassification adjustments relating to report F03	cooperative credit institutions, such EEA branches	monthly	electronically (EBEAD)	for the first two months of the calendar quarter: 11th working day of the month following the reference period; for the last month of the calendar quarter: preliminary: 11th working day of the month following the reference period; final: 20th working day of the month following the reference period	MNB Statistics
F84	Reclassification adjustments relating to report F09	banks, specialised credit institutions and EEA branches of the like	annually, and in the case of changes	electronically (EBEAD)	15th working day following the closing General Meeting, thereafter, in the case of changes (with justification): 11th working day following the change	MNB Statistics

Identifica tion code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
F85	Reclassification adjustments relating to report F14	cooperative credit institutions, such EEA branches	annually, and in the case of changes	electronically (EBEAD)	15th working day following the closing General Meeting, thereafter, in the case of changes (with justification): 11th working day following the change	MNB Statistics
F86	Reclassification adjustments relating to report F19	banks, specialised credit institutions and EEA branches of the like	quarterly, and in the case of changes	electronically (EBEAD)	20th working day of the month following the reference period, thereafter, in the case of changes: 11th working day following the change	MNB Statistics
F87	Reclassification adjustments relating to report F33	cooperative credit institutions, such EEA branches	quarterly, and in the case of changes	electronically (EBEAD)	20th working day of the month following the reference period, thereafter, in the case of changes: 11th working day following the change	MNB Statistics
F97	Key financial data of companies owned by the central government or local governments, and of public utility companies	designated economic operators controlled by the central government or local governments, and public utility companies – other than financial institutions	quarterly	electronically (EBEAD)	last working day of the month following the reference period	MNB Statistics
F98	Balance Sheet of corporations preparing detailed annual reports	Ministry of Justice and Law Enforcement	annually	electronically electronic media	31 December of the year following the reference period	MNB Statistics
H01	Claims from non-financial corporations	banks, specialised credit institutions, such EEA branches with Balance Sheet totals exceeding HUF 100 billion	quarterly	electronically (EBEAD)	20th working day of the month following the reference period	MNB Statistics
H09	Claims from non-financial corporations	credit cooperatives with Balance Sheet totals exceeding HUF 6 billion	quarterly	electronically (EBEAD)	20th working day of the month following the reference period	MNB Statistics

Identification code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
H34	Composition of loans extended to households	banks, specialised credit institutions, such EEA branches with Balance Sheet totals exceeding HUF 100 billion	quarterly	electronically (EBEAD)	20th working day of the month following the reference period	MNB Statistics
K01	Report on the interest rates of the deposits and loans of non-financial corporations	designated credit institutions, such EEA branches	based on individual order, monthly	electronically (EBEAD)	9th working day of the month following the reference period	MNB Statistics
K02	Daily report on the interest rates of interbank forint loans and interbank forint deposits	banks, specialised credit institutions and EEA branches of the like	daily	electronically (EBEAD)	10 a.m. on the 1st working day following the reference day	MNB Statistics
K03	Report on the interest rates and annualised percentage rates on the deposits and loans of households and non-profit institutions serving households	designated credit institutions, such EEA branches	based on individual order, monthly	electronically (EBEAD)	9th working day of the month following the reference period	MNB Statistics
K12	Daily report on the interest rates of interbank overnight forint loans and forint deposits	banks, specialised credit institutions and EEA branches of the like	daily	electronically (EBEAD)	8 a.m. on the first working day following reference day	MNB Statistics
K13	Report on the interest rates on deposits and loans of non-financial corporations and households	banks – except for clearing houses in accordance with the Act on the Capital Market – specialised credit institutions, credit cooperatives and such EEA branches	annually	electronically (EBEAD)	28 February of the year following the reference period	MNB Statistics
K14	Daily report on interest rate derivative transactions	banks, specialised credit institutions and EEA branches of the like	daily	electronically (EBEAD)	11:30 a.m. on the first working day following the reference day	MNB Statistics

Identification code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
L09	Daily report on the gross stock of certain claims from and liabilities to residents, in accordance with the books	designated banks, specialised credit institutions and EEA branches of the like	based on individual order, daily	electronically (EBEAD)	for the first time after the order: 5 p.m. on the 1st working day following the reference day; from the second day on following the order: 12 p.m. on the 1st working day following the reference day	MNB Statistics
P01	Report on the stock of banknotes and coins	banks, specialised credit institutions, credit cooperatives with Balance Sheet totals exceeding HUF 6 billion, such EEA branches	monthly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
P04	Number of bank accounts	banks, specialised credit institutions performing payment services, credit cooperatives performing payment services, Hungarian State Treasury, such EEA branches	annually	electronically (EBEAD)	last working day of the month following the reference period	MNB Statistics
P05	Credit and debit turnover of forint and foreign currency payments	banks, specialised credit institutions performing payment services, Hungarian State Treasury, such EEA branches	quarterly, semi-annually in respect of the internal data on the correspondents of Magyar Takarékszövetkezeti Bank	electronically (EBEAD)	last working day of the month following the reference period	MNB Statistics
P07	Bank card acquirer business	credit institutions, financial enterprises, EEA branches of the like, legal persons other than financial institutions operating their own ATM or POS equipment with cash withdrawal facilities	semi-annually	electronically (EBEAD)	last working day of the month following the reference period	MNB Statistics

Identification code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
P26	Report on cash processing activity	Institutions disposing of licence for cash processing activity	quarterly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
P27	Bank card issuer business	credit institutions, financial enterprises, such EEA branches	semi-annually	electronically (EBEAD)	last working day of the month following the reference period	MNB Statistics
P34	Fraud in the bank card business	credit institutions, financial enterprises, such EEA branches	semi-annually	electronically (EBEAD)	last working day of the fourth month following the reference period	MNB Statistics
P37	Monthly report on the transaction (settlement) account balances of credit institutions having accounts with correspondent banks	banks keeping credit institutional accounts, such EEA branches	monthly	electronically (EBEAD)	10 a.m. on the 1st working day of the month following the reference period	MNB Statistics
P38	Payment transaction statistics	credit institutional clearing houses	monthly	electronically (GiroXMail, or EBEAD)	10th working day of the month following the reference period	MNB Payments and Securities Settlements
P39	Payment system statistics	credit institutional clearing houses	monthly	electronically (GiroXMail, or EBEAD)	10th working day of the month following the reference period	MNB Payments and Securities Settlements
P40	ICS (Interbank Clearing System statistics)	credit institutional clearing houses	monthly	electronically (GiroXMail, or EBEAD)	5th working day of the month following the reference period	MNB Payments and Securities Settlements
P41	Overseer statistics	clearing houses in accordance with the Act on the Capital Market, clearing houses performing central depository activities in accordance with the Act on the Capital Market, central depositories, central counterparties as per the Act on the Capital Market and EEA branches of the like	monthly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
P42	Electronic money	credit institutions and similar EEA branches	semi-annually	electronically (EBEAD)	last working day of the month following the reference period	MNB Statistics
P44	Securities settlement systems statistics	clearing houses performing central depository activities in accordance with the Act on the Capital Market, central depositories and EEA branches of the like	annually	electronically (EBEAD)	31 March of the year following the reference period	MNB Statistics

Identifica tion code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
P45	Fraud in financial transactions	banks, specialised credit institutions and EEA branches of the like	quarterly	electronically (EBEAD)	last working day of the month following the reference period	MNB Statistics
P46	Data supply on purchases through mobile phone	mobile phone service providers	quarterly	electronically (EBEAD)	last working day of the month following the reference period	MNB Statistics
P47	Postal payment transactions	bodies providing postal money transmission services, postal money order services, postal cash account services in accordance with Act CI of 2003 on Postal Services	semi-annually	electronically (EBEAD)	last working day of the month following the reference period	MNB Statistics
P48	Money transmission transactions	organisations engaged in activities related to money transmission transactions as per Act CXII of 2001 on Credit Institutions and Financial Enterprises (hereinafter the Hpt.)	semi-annually	electronically (EBEAD)	last working day of the month following the reference period	MNB Statistics
P49	Central counterparty (CCP) statistics	central counterparties as defined by Tpt., clearing houses settling the transactions backed by central counterparties in accordance with the Tpt., and EEA branches of the like	annually	electronically (EBEAD)	28 February of the year following the reference period	MNB Statistics
P50	Other information related to cash processing activities	Institutions disposing of licence for cash processing activity	annually	electronically (EBEAD)	28 February of the year following the reference period	MNB Statistics

Identification code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
R01	Registry information on non-resident partners of reporting institutions involved in capital investment	business entities obligated to submit data supplies R02, R03, R12, R13 or R29	upon submission of data supplies R02, R03, R12, R13 or R29, thereafter in the case of changes	electronically (EBEAD)	with respect to reports R02, R03, R12 or R13: the 9th working day of the month following their respective reference period; with respect to report R29: 20 June of the year following the report's reference period	MNB Statistics
R02	Monthly data supply on capital investments – non-financial corporations, insurance corporations, pension funds, central government, local governments, social security funds and non-profit institutions serving households	designated business entities classified in point I.A. of Annex 2 hereto as A) non-financial corporations, F) insurance corporations and pension funds, G) central government, H) local governments, I) social security funds and K) non-profit institutions serving households	based on individual order, monthly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
R03	Monthly data supply on capital investments – other monetary financial institutions, other financial intermediaries and financial auxiliaries	designated business entities classified in point I.A. of Annex 2 hereto as C) other monetary financial institutions, D) other financial intermediaries and E) financial auxiliaries	based on individual order, monthly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics

Identifica tion code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
R04	Securities investments	designated business entities other than investment enterprises, banks, specialised credit institutions, EEA branches of the like and the Hungarian State Treasury	based on individual order, monthly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
R05	Monthly data supply on financial derivatives	designated business entities	based on individual order, monthly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
R06	Monthly data supply on other investments – non-financial corporations, insurance corporations, pension funds and non-profit institutions serving households	designated business entities classified in point I.A. of Annex 2 hereto as A) non-financial corporations, F) insurance corporations and pension funds and K) non-profit institutions serving households	based on individual order, monthly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
R07	Monthly data supply on other investments – other monetary institutions	designated business entities classified in point I.A. of Annex 2 hereto as C) other monetary financial institutions	based on individual order, monthly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
R08	Monthly data supply on other investments – other financial intermediaries and financial auxiliaries	designated business entities classified in point I.A. of Annex 2 hereto as D) other financial intermediaries and E) financial auxiliaries	based on individual order, monthly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics

Identifica tion code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
R09	Monthly data supply on other investments – central government, local governments and social security funds	designated business entities classified in point I.A. of Annex 2 hereto as G) central government, H) local governments and I) social security funds	based on individual order, monthly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
R10	Syndicated loans	designated credit institutions, such EEA branches	based on individual order, monthly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
R11	Monthly data supply on unrequited transfers and non-produced non-financial assets	designated business entities	based on individual order, monthly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics

Identification code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
R12	Quarterly data supply on capital investments – non-financial corporations, insurance corporations, pension funds, central government, local governments, social security funds and non-profit institutions serving households	business entities not designated for data supply R02, classified in point I.A. of Annex 2 hereto as A) non-financial corporations, F) insurance corporations and pension funds, G) central government, H) local governments, I) social security funds and K) non-profit institutions serving households, which, or in the case of which - on the first or on the last day of the reference quarter the amount of equity of foreign investors in the reporting institution is not less than HUF 1 billion or less than minus HUF 1 billion, or - have a direct equity interest of at least 10% in the subscribed capital of one or more foreign enterprises, and the total value of these interests or the value of assets transferred to a foreign branch is not less than HUF 100 million, or - on the first or on the last day of the reference quarter, the total value of claims or debts related to foreign direct capital investors, foreign direct capital investments, foreign branches or other members of the enterprise group, other than the ownership relations, is not less than HUF 250 million, or - the acquisition or sale of resident equity interest of at least 10% vis-à-vis non-residents is not less than HUF 250 million during the reference period	quarterly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics

Identifica tion code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
R13	Quarterly data supply on capital investments – other monetary financial institutions, other financial intermediaries and financial auxiliaries	Business entities not designated for data supply R03, classified in point I.A. of Annex 2 hereto as C) other monetary financial institutions, D) other financial intermediaries and E) financial auxiliaries, which, or in the case of which - on the first or on the last day of the reference quarter the amount of the equity of foreign investors in the reporting institution is not less than HUF 1 billion, or - have a direct equity interest of at least 10% in the subscribed capital of one or more foreign enterprises, and the total value of these interests or the value of assets transferred to a foreign branch is not less than HUF 100 million, or - the acquisition or sale of resident equity interest of at least 10% vis-à-vis non-residents is not less than HUF 250 million during the reference period	quarterly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics

Identifica tion code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
R14	Quarterly data supply on financial derivatives	business entities not designated for data supply R05, in the case of which in the financial derivative contracts vis-à-vis non-resident partners, - the amount of the transactions (revenues and expenditure) settled during the reference quarter is not less than HUF 250 million, or - on the first or on the last day of the reference quarter the total market value of the financial derivative positions (claims and debts) is not less than HUF 50 million	quarterly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
R15	Quarterly data supply on other investments – non-financial corporations, insurance corporations, pension funds and non-profit institutions serving households	business entities not designated for data supply R06, classified in point I.A. of Annex 2 hereto as A) non-financial corporations, F) insurance corporations and pension funds and K) non-profit institutions serving households, in the case of which the total assets and liabilities included in the data supply on the first or last day of the reference quarter is not less than HUF 250 million	quarterly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics

Identification code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
R16	Quarterly data supply on other investments – other monetary financial institutions	business entities not designated for data supply R07, classified in Annex point I.A. of 2 hereto as C) other monetary financial institutions, in the case of which the total assets and liabilities included in the data supply on the first or last day of the reference quarter is not less than HUF 250 million	quarterly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
R17	Quarterly data supply on other investments – other financial intermediaries and financial auxiliaries	business entities not designated for data supply R08, classified in point I.A. of Annex 2 hereto as D) other financial intermediaries and E) financial auxiliaries, in the case of which the total assets and liabilities included in the data supply on the first or last day of the reference quarter is not less than HUF 250 million	quarterly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics

Identifica tion code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
R18	Quarterly data supply on unrequited transfers and non-produced non-financial assets – non-financial corporations, insurance corporations and pension funds, other monetary financial institutions, other financial intermediaries and financial auxiliaries	business entities not designated for data supply R11, classified in point I.A. of Annex 2 hereto as A) non-financial corporations, F) insurance corporations and pension funds, C) other monetary financial institutions, D) other financial intermediaries and E) financial auxiliaries, in the case of which the quarterly total amount of credit and debit transactions included in the data supply is not less than HUF 100 million	quarterly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
R19	Informative balance sheet data of non-financial corporations	business entities not designated for data supply F97, classified in point I.A. of Annex 2 hereto as A) non-financial corporations, obligated to submit some other balance-of-payment (R-type) statistical data supply as defined by this Annex	quarterly	electronically (EBEAD)	last working day of the month following the reference period	MNB Statistics

Identifica tion code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
R20	Maturity breakdown of long term liabilities – non-financial corporations, insurance corporations and pension funds, non-profit institutions serving households, other financial intermediaries and financial auxiliaries	business entities with debts with a maturity of more than one year, obligated to submit data supplies R06, R08, R15 or R17	quarterly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
R21	Maturity breakdown of assets and liabilities with a maturity of more than one year – other monetary financial institutions	business entities with assets or liabilities with a maturity of more than one year, obligated to submit data supplies R07, R10 or R16	quarterly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
R22	Maturity breakdown of long term debt – central government, local governments and social security funds	business entities with debts with a maturity of more than one year, obligated to submit data supply R09	quarterly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
R24	Quarterly data supply on the debts – vis-à-vis non-residents with a maturity of more than one year – of the central government, business entities controlled by the central government, and business entities not controlled by the central government but whose long term debts vis-à-vis non-residents are guaranteed by the central government	budgetary organisations and business entities controlled by the central government with debts with a maturity of more than one year vis-à-vis non-residents, and business entities not controlled by the central government but whose long term debts vis-à-vis non-residents are guaranteed by the central government	quarterly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
R25	Guarantees undertaken by the State	Hungarian State Treasury	quarterly	electronically (EBEAD)	51th working day of the second month following the reference period	MNB Statistics
R26	Stocks and flows of receivables and liabilities vis-à-vis non-residents on VAT accounts in euro	Tax and Financial Control Administration	quarterly	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics

Identifica tion code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
R27	Real estate investments of resident natural persons abroad	real estate agencies making contracts on behalf of natural person, resident clients for the purchase of real estates abroad in a total contract amount of not less than HUF 500 million during the reference period	annually	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics
R28	Annual data supply on the debts – vis-à-vis non-residents with a maturity of more than one year – of the central government, data suppliers controlled by the central government, and business entities not controlled by the central government but whose long term debts vis-à-vis non-residents are guaranteed by the central government	budgetary organisations and business entities controlled by the central government with debts with a maturity of more than one year vis-à-vis non-residents, and business entities not controlled by the central government but whose long term debts vis-à-vis non-residents are guaranteed by the central government	annually	electronically (EBEAD)	10th working day of the month following the reference period	MNB Statistics

Identification code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
R29	Annual data supply on capital investments	business entities, which - have foreign investors, and on the last day of the financial year of the reference period/previous period the amount of the total equity of foreign investors in the reporting institution is not less than HUF 250 million, or less than HUF minus 250 million, or the amount of total dividends due to foreign investors in the profit and loss statement is not less than HUF 250 million, or - on the last day of the financial year of the reference period/previous period have at least 10% in the subscribed capital of one or more foreign enterprises, or have a foreign branch, and the total value of these interests or the value of assets transferred to a foreign branch is not less than HUF 10 million	annually	electronically (EBEAD)	30 June of the year following the reference period	MNB Statistics
R38	Credit and debit transactions of resident, non-bank clients due to their payment turnover (in forint and foreign currency) to non-residents	banks, specialised credit institutions and EEA branches of the like	quarterly	electronically (EBEAD)	last working day of the month following the reference period	MNB Statistics
W08	Report on crisis and emergency situations and on their prevention	clearing houses as defined by the Tpt., credit institutional clearing houses, clearing houses performing central depository activities as per the Tpt., central depositories, central counterparties as per the Tpt., and EEA branches of the like	on occasion	electronically (GiroXMail, or EBEAD) and on paper	5th working day following the conclusion of inquiry, but no later than the 20th working day following the event	MNB Payments and Securities Settlements

Identifica tion code	Description	Scope of data suppliers	Data supply			
			frequency	method	deadline	recipient
W09	Extraordinary events	central counterparty as defined by the Tpt., such EEA branches	on occasion	electronically (encrypted e-mail, or EBEAD)	5th working day following the conclusion of inquiry, but no later than the 20th working day following the event	MNB Payments and Securities Settlements
W11	Report on disturbances in banking operations	banks, specialised credit institutions and EEA branches of the like	on occasion	electronically (GiroXMail, or EBEAD) and on paper	5th working day following the conclusion of inquiry, but no later than the 20th working day following the event	MNB Payments and Securities Settlements
W12	Report on major fraud cases	banks, specialised credit institutions and EEA branches of the like	on occasion	electronically (GiroXMail, or EBEAD) and on paper	within 2 weeks following the conclusion of inquiry	MNB Payments and Securities Settlements
W13	Stress tests	central counterparty as defined by the Tpt., such EEA branches	monthly	electronically (encrypted e-mail, or EBEAD)	10th working day of the month following the reference period	MNB Payments and Securities Settlements

I. GENERAL PROVISIONS CONCERNING THE SUPPLY OF INFORMATION

With respect to the definitions used in the tables relating to the information to be supplied (hereinafter referred to as „tables") and in the instructions for their completion (hereinafter „completion instructions"), the provisions of accounting and other regulations applicable to the data suppliers shall apply, unless otherwise provided in this Decree.

Where, according to Annex 1 of this Decree, EEA branches are also required to disclose some specific information, for the purpose of application of the completion instructions the type of financial institution referred to therein shall also mean the EEA branch of the same type in respect of data supply.

The abbreviations used in this Annex shall apply to the tables and the completion instructions.

A. Sector definitions

1. Changes in sector definitions

Considering the sector definitions no change has happened in comparison with previous years.

2. Sectors

Data collection is built around the following sectors:

Sector code   **Sector**

Residents:
A)	**Non-financial corporations**
B)	**Central Bank**
C)	**Other monetary financial institutions**
D)	**Other financial intermediaries**
E)	**Financial auxiliaries**
F)	**Insurance corporations and pension funds**
G)	**Central government**
H)	**Local governments**
I)	**Social security funds**
J)	**Households**
K)	**Non-profit institutions serving households**

Non-residents:
L)	**Rest of the world**

3. Separation of residents and non-residents

Resident: All natural persons, legal entities and organisations with no legal entity having the centre of economic interest in the economic area of the Republic of Hungary. Accordingly, residents are:

1. any natural person who, irrespective of nationality, has been normally residing or intends to reside in the territory of the Republic of Hungary for at least one year, excluding the non-Hungarian members and employees of foreign diplomatic and consular representations operating in Hungary and their family members, as well as persons staying in the country for education purposes or medical treatment;

2. Hungarian diplomatic and consular representations operating in foreign countries, the Hungarian members or employees of these organisations, and their family members;

3. any legal entity and organisations with no legal entity having a registered office or business premises or conducting economic activity in the territory of the Republic of Hungary, including free zones and transit areas.

Non-resident: any natural person, legal entity or organisation with no legal entity, which is not classified as resident. In addition, any business organisation whose tax number ends with 51, code of business form is 931 (13th

to 15th digits of the unified statistical code) and is not incorporated by the Hungarian Court of Registration, is also classified as non-resident.

4. Description of resident sectors

Some organisations carry out several activities simultaneously. Sector classification is always based upon the main activity of the organisation concerned.

A) Non-financial corporations
The sector of non-financial corporations includes those business entities whose main activity is the production of goods for market sale, or the provision of non-financial services. According to form of business conduct this sector includes (with the exception of those providing financial intermediation services):
- business organisations with legal entity, except those to be listed under the central government for economic reasons, in accordance with Annex 3 (1) hereto, as per the list published on the MNB website,
- co-operatives (other than credit co-operatives),
- other enterprises with legal entity,
- enterprises with no legal entity,
- non-profit institutions serving and financed by business organisations.

B) Central Bank
This sector includes the Magyar Nemzeti Bank.

C) Other monetary financial institutions
This sector typically comprises financial institutions collecting deposits.
This includes banks, other than the Central Bank, specialised credit institutions, credit co-operatives and money market funds within the category of investment funds. Money market funds include investment funds with investment units similar to bank deposits in terms of liquidity, investing mostly in money market instruments, securities embodying transferable debt relationship with a maximum remaining maturity of one year, or in assets with return similar to the interest of money market instruments. (Money market instruments: as defined in the Capital Market Act, "the Tpt.")

D) Other financial intermediaries
This sector consists of financial intermediaries not engaged in the collection of deposits, but whose main activity includes the collection of a considerable quantity of other funds, which they use on the money and capital market. For example, this sector includes the majority of financial enterprises, investment funds other than money market funds, investment fund management companies, venture capital companies and funds, as well as securities investment firms and securities dealers (within the category of investment enterprises).

E) Financial auxiliaries
Institutions whose main profile is to provide auxiliary financial services closely related to some financial intermediary activity. These institutions, however, do not collect a significant amount of funds, but bring together lenders and borrowers in a way that it does not have a significant impact on their balance sheets. In addition, this sector includes financial institutions with a main activity of providing guarantees to financial intermediary operations.
This includes, among others, the stock exchange, the central counterparty, deposit insurance funds, institutional protection funds and investment protection funds, other institutions engaged in auxiliary financial services and securities commission agents (within the category of investment enterprises).

F) Insurance corporations and pension funds
This sector covers insurance corporations, insurance associations, private pension funds, voluntary mutual pension funds, health funds and mutual aid funds.

G) Central government
The central government consists of the central budget, the institutions of the central budget, the separate state funds, and those business associations, which are to be listed under central government for economic reasons, in

accordance with Annex 3 (1) hereto, as per the separate list published on the MNB website. This sector also includes non-profit institutions primarily financed and controlled by the central government.

H) Local governments
Local governments include the county and local municipalities and their institutions, as well as local minority governments and their institutions. In addition, the sector includes non-profit institutions primarily financed and controlled by the local governments.

I) Social security funds
This sector includes the Pension Insurance Fund, the Health Insurance Fund, and their institutions.

J) Households
The household sector consists of natural persons and private entrepreneurs. Private entrepreneurs include those with an entrepreneur licence and other types of private entrepreneurs (private primary agricultural producers, agricultural smallholders, craftsmen, private merchants, etc.).

K) Non-profit institutions serving households
Of all non-profit institutions only those serving households form a separate sector according to international macro-statistical methodology. Non-profit institutions financed and controlled by business organisations are classified under non-financial corporations. Non-profit institutions financed and controlled by budgetary institutions are subordinated to the central government or local governments.
The category of non-profit institutions serving households includes non-profit organisations receiving their sources mostly from households or not controlled by the government or any economic association. These institutions may be trade unions, employee representative bodies, political parties, churches, religious institutions, associations and most of the foundations.

5. How to identify the proper sector

The respective sector to which a certain client belongs shall be identified as follows:

5.1 It shall be assessed whether the client has a standard statistical code and in the case of investment funds, whether the client has a licence number from the Hungarian Financial Supervisory Authority (HFSA), or a technical reference number from the MNB. If so, the provisions of subparagraph 5.2, if not, the provisions specified in subparagraph 5.4 of this point should be followed.

5.2 If the client has a standard statistical code, HFSA licence number or MNB technical reference number, it shall be checked whether they occur in any of the lists prepared by the MNB. The lists specify those institutions whose classification to sector does not require application of their business form code, i.e. the 13th to 15th digits of their standard statistical code. If the client appears in any of the lists, he should be classified into the relevant sector. If the client does not appear in any list the provisions of 5.3 of this point shall apply.
The MNB has prepared a list of organisations belonging to the following sectors: B) Central Bank, C) Other monetary financial institutions, D) Other financial intermediaries, E) Financial auxiliaries and F) Insurance corporations and pension funds.
The MNB has also compiled a list of non-profit institutions to be classified under sectors A) Non-financial corporations, G) Central Government or H) Local governments.
In addition, a list has been prepared on the business organisations that are to be listed under the sector G) Central government.
Should the client not appear in any of the above lists, the procedure specified in subparagraph 5.3 of this point shall be applied.
The lists described above and specified in Annex 3 (1) hereto contain the name, reference number (the first eight digits of the standard statistical code) of the organisations concerned and the sector where they are classified to. The lists shall be consolidated into one file, and published on the official website of the MNB. The MNB shall update the list on a monthly basis on the penultimate working day of the month, and this updated list should be used for the generation of all data supplies that are to be submitted in the month following the update.

5.3 If the client has a standard statistical code and is not indicated in any of the lists, the specific client should be classified into the appropriate sector on the basis of its statistical code according to the algorithm described in point I.A.6 of this Annex. If the client cannot be listed in any sector on the basis of this algorithm, the instructions of subparagraph 5.4 of this point shall be followed.

5.4 If the client to be classified does not have any standard statistical code (which is typically the case for private individuals and non-residents) or it is not possible to identify the appropriate sector on the basis of the standard statistical code, the appropriate sector shall be assigned according to the information described in points I.A. 3 and 4 of this Annex (that is, by separating residents and non-residents and based on the description of the resident sectors).

6. Using the standard statistical code for identification of the sector of the market participants

6.1 The Standard Statistical Code (SSC)

The use of the Standard Statistical Code (SSC) is defined in the CSO Bulletin 9001/2002 (SK 3.) of the President of the Central Statistical Office on the Components and nomenclatures of the Standard Statistical Code issued in accordance with Article (6) (1) f) of Act XLVI of 1993 on Statistics.

The first eight digits of the SSC is the reference number, the unique identification code of the institutions, on the basis of which it may be identified whether the relevant institution is indicated in the list of exceptions or not. Digits 9–12 of the SCC represent the branch of trade of the institution according to its main activity. These four digits are identical with the four-digit TEÁOR (ISIC) classification. The TEÁOR number is not used for sectoral classification, since the MNB specifies the financial institutions under sectors B) through F) in separate lists. Digits 13 to 15 of the SSC represent the code defining the type of business form. This code helps determining the appropriate sector.

Digits 16 to 17 of the SSC represent the region (county) code. It has no role in the sectoral classification.

6.2 Using SSC to assist in identifying the sector of those market participants, which have no standard statistical code, and do not appear in any of the lists

6.2.1 The following organisations shall be classified under A) Non-financial corporations:
a) Digits 13–14 of the SSC are: 11, 12, 13, 21, 22, 54, 61, 71, 72, 73, 92
b) Digits 13–15 of the SSC are: 571, 591, 592

6.2.2 The following organisations shall be classified under G) Central government:
a)   b) Digits 13–14 of the SSC are: 31, 34, 35
b)   b) Digits 13–15 of the SSC are: 561, 562, 911, 912

6.2.3 The following organisations shall be classified under H) Local governments:
Digits 13–14 of the SSC are: 32, 36, 95

6.2.4 The following organisations shall be classified under I) Social security funds:
a) Digits 13–14 of the SSC are: 33
b) Digits 13–15 of the SSC are: 913, 914

6.2.5 The following organisations shall be classified under J) Households:
a) Digits 13–14 of the SSC are: 23
b) Digits 13–15 of the SSC are: 811

6.2.6 The following organisations not appearing on the lists shall be classified under K) Non-profit institutions serving households:
a) Digits 13–14 of the SSC are: 51, 52, 53, 55, 69
b) Digits 13–15 of the SSC are: 569, 599

6.2.7 The following organisations shall be classified under L) Rest of the world:
Digits 13–15 of the SSC are: 931 (their tax number ends with 51), 941

B.   Information technology guidelines (general description)

The IT guidelines were designed to provide data suppliers with all information necessary to enable them to submit the required data to the MNB in electronic form.

1. General information regarding the contents

1.1 Data collection consists of one or more tables, the tables are composed of rows and the rows contain cells.

- In case of an original (marked "E") data supply, data suppliers must submit a single file containing all data of a certain data collection unit that pertain to a specific reference period.

- If the file contains an amended (marked "M") report, the full report shall be submitted in all cases, i.e. the submitted amended report shall contain data supply relating to all of the tables linked to the specific report. When amending, the given report shall be submitted in full with the amended values.

- If the data supplier has no information for the specified period, in other words the whole report (all of its tables) would contain "no", the report file may be submitted with the value of the "Document type" field marked "N".

- The data supplier may indicate that it has no data available for an entire table, that is, a "negative" report may be submitted on the specific table. The system will then assume that the data of each cell within the table are "not available".

- The system will assume that the un-submitted rows of the table (and cells of un-submitted rows not containing data) are blank, which means that it stores zero in relation to numerical data, and records zero data in respect of character and date data.

- If a field that contains a numerical data is zero and no decimals are indicated, the specific fields may be left blank or a zero may be entered. Where decimals are required, the zero value shall be indicated with the decimals as appropriate.

- If the number of decimal places are pre-determined, an indication of less decimals than what is required shall be considered an error, and if more decimals are indicated than required the system will fix it by rounding to the correct decimal places.

1.2. In electronic files, in addition to the information contained in the relevant data fields, identification data are also included. These identification field codes contain information for the processing system indicating:
- - the data collection cycle from which the data are received,
- - the period/date to which the data pertain (date of the reference period),
- - the data supplier from whom the data are received,
- - the date at which the data supplier prepared the data supply (date of completion),
- - whether the document is an original, an amendment or "negative",
- the row in which they are displayed in the table.

1.3 The reference period shall be indicated using the following date codes:

200	0–9	if supplied annually
200 F	1 or 2	if supplied semi-annually
200 N	1–4	if supplied quarterly
200	01–12	if supplied monthly
200 H	01–52	if supplied weekly
200	01–31	if supplied daily
200	...	one-off *
200	...	on occasion *

*Shall be coded on the basis of the actual reference period of data collection.

2. Fundamental rules of submission of data supply via EBEAD

2.1 Conditions for the use of the EBEAD system:
- computer connected to the internet directly or through proxy server,
- WEB browser able to communicate through HTTPS protocol,
- Microsoft Excel software or computer programme able to retrieve Microsoft Excel files,
- e-mail account,
- HTTPS communication protocol,
- successful user test,

- meeting the additional requirements under subsections 2.2.1 or 2.2.2, depending on the login method.

2.2 Log on to the EBEAD system requires using a digital certificate or username and password.

2.2.1 Additional requirements for the certificate-based authentication process:
- tools ensuring certificate-based authentication,
  a certificate with enhanced security installed on the applied WEB browser and issued by a certified authentication provider, which is capable of accepting OCSP-based queries.

2.2.2 Additional requirements for username and password-based identification:
- mailing data required for registration with MNB by way of the postal service,
- validation of registration by way of electronic means indicating the username and password selected by the user.

2.3 In respect of statistical returns transmitted via the EBEAD system, the person required to sign pursuant to Article 9 (2) of Act XLVI of 1993 on Statistics, shall be the officer assigned to be a contact person for the MNB, and in the absence of such person, the chief executive/managing director of the organisation.

2.4 Additional information concerning the use of EBEAD, especially the steps of accessing the system, the supported file formats, rules concerning the name and structure of files, and a description of the module's functions are contained in the technical guidelines published on the official MNB website in accordance with point 3 of Annex 3 hereto.

C. How to proceed on a bank holiday

Pursuant to Article 215 (1) (2) of Act CXII of 1996 on Credit Institutions and Financial Enterprises (Hpt.), in their reports submitted to the Hungarian Financial Supervisory Authority as well as to the MNB, credit institutions are required to clearly indicate whether the banking holiday implies a) an accounting holiday, b) a cash-desk holiday, or c) an accounting and cash-desk holiday combined.

If case b) applies, that is, when the bank holiday implies a cash-desk holiday only, all data supplies must be submitted in respect of that date as the reference date, and all reports due on that day must be submitted as well.

If case a) or c) applies, that is, when the bank holiday also means an accounting holiday, daily data supply requirements shall be met as follows:

- If the reference period falls on a bank holiday and any transaction is completed on that day, the relevant data supply requirements shall be met in all cases.
- If the reference period falls on a bank holiday but no transaction is completed on that day, the data supply sent for that day shall be negative.
- If the deadline for data supply falls on a bank holiday and thus the data supplier would be unable to send the data on that day, the data supplier shall make arrangements to transmit the specific data supply to the MNB by 10 p.m. on the preceding day.

If the deadline of the data supply requirement falls on an accounting holiday in case of monthly, quarterly, semi-annual or annual data supplies, data pertaining to the periods set forth in Annex 1 hereto shall be submitted by the deadline defined therein, regardless of the intermittence of banking operations.

D. Accompanying letter attached to data supplies

1. In the case of data supplies related to the balance of payments (starting with code R) – except negative data supplies - the table with the following data shall be completed and sent as the first table of the data supply:

FRONT PAGE Table

Serial No.	Description	Data A)
01	Data supply completed by (name):	
02	phone number:	
03	e-mail address:	
04	Name of person required to sign pursuant to Article 9 (2) of Act XLVI of 1993 on Statistics: name of the officer assigned to be a contact person for the MNB, in the absence of such person, the chief executive/managing director of the organisation:	
05	phone number:	
06	e-mail address:	
07	Date of completion:	

E. Negative data supply, procedures for the revision of reports

Negative data supply must be sent if there is no any data to report related to the reference period and if there is no different instruction of this Decree. The negative data supply must be sent with the frequency and deadline determined in Annex 1 of this Decree and it must be fullfill the reguirements of the technical guidelines listed in point I.B.1.1. and point 3 of Annex 3 of this Decree available in MNB website.

If a data supplier files a revision report for any reason, the person assigned to process the data in question as specified in the technical guidelines published on the official MNB website in accordance with point 6 of Annex 3 hereto, shall also be immediately notified – apart from the R-type data supplies - of such revisions in writing – by means of the postal service, fax or electronic mail. The oversight competence of the central bank conferred under Article 29 of the MNB Act shall cover these amendments as well. The data provider shall reply to any inquiry made by the MNB to investigate the reason for such revisions in writing, indicating the cause for the amendment originally conveyed.

F.   Guidelines for the supply of statistical information

In order to ensure correct statistical information:
- all linear requirements must be met (e.g. for those data supplies which require all of the balance sheet information, the two sides of the balance sheet must be in balance, the total of the parts must be equal to the grand total);
- a data supplier's data with the same contents but various frequencies must be consistent with each other;
- statistical information supplied must be comprehensive.

G. Common rules of the balance-of-payment (R type) data supply

1. Application of estimates

If data necessary for the submission of the data supply by the required deadline are not available to the data supplier in due time, the data supplier shall file preliminary data based on estimates. If not indicated otherwise in the completion instructions pertaining to the tables of specific data supplies, as soon as the data are finalised, the data supplier shall submit an amendment report to the MNB.

2. Request for the modification of the deadline of data supply
If data necessary for the submission of the data supply by the required deadline are not available to the data supplier even in the form of an estimate, the data supplier shall submit a written request for the extension of the deadline to the Statistics Division of the MNB, at least one working day before the expiration of the deadline for the data supply.

3. Time scope of the data supply obligation

The MNB shall notify in writing the data supplier designated by it on the data supply obligation in respect of the data supply by designation (data supplies R02, R03, R04, R05, R06, R07, R08, R09, R10, R11).

Data supply with threshold value (data supplies R12, R13, R14, R15, R16, R17, R18, R27, R29) shall be performed as from the reference period for which the conditions set out in Annex 1 hereto for the range of data suppliers relating to the specific data supply are first met, no negative data supply must be performed before this time. The data supply obligation remains in force continuously from the beginning of this reference period irrespective of the fact that such conditions may no longer exist in respect of a subsequent reference period.

4. Definition of the reference period

Unless otherwise provided in the completion instructions relating to the tables of the specific data supplies, reference period means in the case of monthly data supplies the calendar month, in the case of quarterly data supplies the calendar quarter, and in the case of yearly data supplies the calendar year.
In the event that the financial month of the data supplier is not equivalent to the calendar month in respect of bookkeeping, the report should be made according to the financial month the end of which is closer to the end of the relevant calendar month. The required data supply frequency and deadline shall be observed nonetheless.

5. Transactions to be included in the data supply

Unless otherwise provided in the completion instructions relating to the tables of the specific data supplies, all data suppliers must complete the data supply in respect of their own transactions on the basis of their accounting registers and statements as well as their business documents kept in compliance with the Hungarian accounting regulations. The data included in the data supply must not be combined with data of any other data suppliers; data may only refer to the operation of the independent business entity indicated by the reference number of the data supplier.

The only exceptions are investment fund managers, which, in addition to their own transactions, are responsible for reporting the assets and liabilities of the funds under their management vis-à-vis non-residents.

6. Breakdown by countries

Breakdown by countries means the countries or international organisations against which the claim or debt of the data supplier exists. When supplying this data, the country codes set forth in point 4.2 of Annex 3 hereto and published in the technical guidelines on the official website of the MNB, shall be applied.

If the non-resident party is an international organisation or international institution (e.g. World Bank, EIB, EBRD, IMF, ECB), it should not be reported under the country code relating to the residence but under the code relating to the organisation or institution as per the technical guidelines referred to above.

H. Glossary of terms

1. **Glossary of terms used in the tables and completion instructions of the Operational daily report on the changes of foreign exchange positions of credit institutions (D01) data supply**

1. **Spot position:** general positions generated by data providers' spot conversions, including the spot leg and termin leg of swap transactions unless they are included in the net futures positions
2. **Sold currency:** the ISO code of the sold currency; in the case of new swap transactions, the currency of the sell-side of the spot leg
3. **Sold amount:** the amount of the sold currency; in the case of new swap transactions, the amount of the sell-side of the spot leg
4. **Value date:** the value date of the transaction; in the case of new swap transactions, the value date of the spot leg of the transaction
5. **Trade date:** day of the deal
6. **Option fee:** option fee of (call or put) options sold/written by the data supplier
7. **Aggregate long position:** as defined by Article 41 (1) of Government Decree No. 244/2000 (XII.24.) on the Rules of establishing the capital requirement for positions and risks, foreign currency exchange rate risks and large risks recorded in the trading book, and the detailed rules of keeping the trading book (in what follows Government Decree No. 244/2000 (XII.24.)).
8. **Total open positions:** as defined by Article 41 (3) of Government Decree No. 244/2000 (XII.24.)
9. **Aggregate short positions:** as defined by Article 41 (2) of Government Decree No. 244/2000 (XII.24.)
10. **Regulatory capital:** as defined by Annex 5 to the Hpt.
11. **Cancellation/modification:** if the transaction is the cancellation or modification of an earlier one
12. **Purchased currency:** ISO code of the purchased currency; in the case of new swap transactions, the purchased currency of the spot leg
13. **Purchased amount:** amount of the purchased currency; in the case of new swap transactions, the purchased amount of the spot leg

2. Glossary of terms used in the tables and completion instructions of the Securities statistical (E type) data supply

1. **ISIN code:** the 12-character individual securities identifier in accordance with the ISO 6166 standard
2. **Reference day:** date of the settlement operation of the transaction
    – for securities registered at KELER Zrt.: "settlement date" as defined by the regulations of KELER Zrt.
    – For securities not registered at KELER Zrt.: date of the accounting settlement
3. **Reporting custodian:** reporting custodians include all resident investment corporations, banks, specialised credit institutions and the Hungarian State Treasury. (Investment corporations and the Hungarian State Treasury prepare an E20 and an E45 report, respectively, while banks and specialised credit institutions shall submit an E21 report. The structure of each report is identical). The list of reporting custodians is contained by the technical guidelines as per point 12 of Annex 3 of this Decree available on the official website of the MNB (www.mnb.hu) and can be found on the home page of the Hungarian Financial Supervisory Authority (www.pszaf.hu) as well.
4. **Securities in custody:** securities held by the data supplier on securities accounts, or securities deposited with the data supplier for securities custody management, safekeeping or trusteeship, even if the data supplier on its part has placed the specific security on someone else's securities account, or deposited it with someone else for safekeeping
5. **Register number of the isuer**: the KSH registration number of the issuer institution that is the first 8 digits of the tax number.
6. **Series of securities:** term determined in Tpt.

7. **Date of financial settlement:** settlement value date of issued stocks
8. **Stock in nominal value:** stock in turnover in nominal value at the end of the reference month.
9. **Difference between nominal value and issuing value:** the nominal value of the government bonds in turnover at the end of the reference month decreased by their issuing value taken into consideration the actual selling price of all of the issuances (auction, listing, network disposal).
10. **Stock of the accumulated interest:** issuing price on the stock in turnover different from the nominal value and the accumulated interest coming from the nominal interest bearing.

11. **Net payment interest expenses booked:** balance between interest expenses and revenues for the reference period on the basis of budget payments booked in relation to issues, exchanges and interest payments, regardless of the fact whether they were due to the accumulation of nominal interest or exchange rate differences

12. **Accrued interest expenses:** the amount of interest paid/payable on individual government securities during the reference month

13. **ISMA convention:** internal rate of return calculated on the basis of the recommendation of the International Securities Market Association (ISMA)

14. **Equity-type securities:** equity securities include shares, investment units issued by investment funds, certificates and warrants

15. **Debt securities:** term determined in Tpt. Under international terminology debt-typed securities are bonds, treasury notes, savings bonds, mortgage bonds and depository notes.

3. Glossary of terms used in the tables and completion instructions of the Interest statistical (K type) data supply

1. **Actual interest rate:** the actual (as opposed to the announced) interest rate applied on the stocks on the last day of the reference month For deposits with tiered interest, in the table indicating end-of-month outstandings, the interest rate that corresponds to the tier of the outstandings should be applied to the appropriate tier.

2. **Amortising swap:** an interest rate swap in which the notional principal amount decreases over the life of the instrument.

3. **Annualised agreed rate:** projection of the interest rate for the year, defined as an annual percentage
Two formulas may be applied for the calculation of annualised agreed rates.
For the calculation of the annualised agreed rate, the following present value formula may be applied, which could be used for all deposit and loan structures. Using the formula, movement of funds generated at the initial time of the transaction will be made equal to the present value of subsequent cash flows. The annualised agreed rate is the internal rate of return, where the present values of the cash flows correspond to one another.
a) From the point of view of the formulas, the regularity of interest capitalisation is the determining factor. (Capitalisation of interest can be applied only to deposits. In the following, the term capitalisation of interest will be used for determining interest, and paying interest.)
If interest capitalisation and principal repayment are done at regular intervals, there are three main cases for the relationship between capitalisation of interest and repayment of principal.

- Both interest capitalisation and principal repayment are done at the same intervals, with the same regularity.
- Interest capitalisation is more frequent than principal repayment. (Including the repayment of the principal as a lump sum at maturity.)
- Principal repayment is more frequent than interest capitalisation.

b) Interest capitalisation and principal repayment are not performed at regular intervals.
In a), when interest capitalisation occurs at least as often as principal repayment (case a/1, a/2), the two formulas produce identical results, and in this case formula 2 can be applied as well.
In case a/3, as well as in b), *only formula 1 may be applied.* (Including, for example, cases involving subsidised interest rates, when the periods of receiving interest subsidies and making interest payments are different.

  1. Formula

$$\sum_{k=1}^{m} \frac{A_k}{(1+i)^{t_k}} = \sum_{k'=1}^{m'} \frac{A'_k}{(1+i)^{t'_k}}$$

A_k: the amount of the loan instalment or deposit „k", in this case the formula can be applied even if the loan is taken out in a single amount, or a deposit is placed in one amount. In this case the deposited amount, or the loan borrowed, will be given in the left side of the formula.
  A'_k: the loan instalment amount „k"', or the repaid deposit amount (including interest),
  m: number of loans taken and deposits placed,
  m': number of loan instalments, repaid deposits,
  t_k: time of loan taken, deposits placed „k", expressed in years or year fractions,

t'_k: time of loan instalments, repaid deposits „k"', expressed in years or year fractions,

i: 1/100th of the annualised agreed rate.

The starting period for calculating the annualised agreed rate for outstanding amounts should be the observation date of the outstandings, and not the date the loan or deposit contracts were concluded.

For the calculation of the annualised agreed rate, the following formula may be used only for deposit or loan types where, for deposits, interest capitalisation, and for loans, interest payments and principal repayment are done at regular intervals, and interest capitalisation (interest payment) occurs at least as often as principal repayment. Included here is the repayment of principal in a lump sum at maturity.

This formula may be applied to overnight and current account deposits, as well as overdrafts, as long as interest capitalisation for deposits and interest determination for loans is done at regular intervals.

2. Formula

$$X = \left(1 + \frac{r_{sz}}{N}\right)^N - 1$$

X: annualised agreed rate

r_{sz}: agreed (contractual) interest rate

N: number of interest capitalisations within one year, for ex., 2 for semi-annual interest capitalisation, 4 for quarterly interest payments, etc.

Neither the agreed interest rate, nor the annualised agreed rate includes subsequently applied charges such as penalty interest, delay interest, or additional costs (for ex., one-off costs charged, commitment fees). The only exception being overdrafts, in which case the data supplier may set a limit; if such limit is exceeded, the bank charges the customer penalty interest. If the penalty is materialised in charges that are to be paid separately, it is not necessary to include them when calculating the annualised agreed rate. However, if the penalty interest is part of the interest rate, a higher interest rate incorporating penalty interest should be applied for exceeded overdraft limits, when calculating the annualised agreed rate.

For variable interest rate contracts, the last known interest rate should be applied in the formula for calculating the total interest period.

In the case of variable rate loans whose rate of interest is pegged to the base rate prevailing on the day of the disbursement (hence it is not known when the contract is concluded), the contractual interest rate shall mean the base rate prevailing on the day of the conclusion of the contract, when calculating the annualised agreed rate.

When the annualised rate of interest is calculated, fraction years shall be provided up to 4 places of decimals. The number of interest periods shall be based on a year comprised of 365 days.

4. **Forward rate agreement:** the parties define in the contract the interest paid or received on a certain amount, and the related cash payments commence at a future date.

5. **Swap transactions:** these transactions may involve one foreign currency (interest rate swap), or several foreign currencies (currency swap)

- Interest rate swap: two parties swap a regular cash flow of interest payments denominated in a certain foreign currency This swap may be a fix and a variable interest cash-flow swap, or the exchange of two liabilities with a variable interest rate.

- Currency swap: the exchange of the interest cash flow of two different currencies for a specified period of time, when the principal is exchanged at the end of the term at a predetermined exchange rate. In contrast with FX swaps, currency swaps also include the swap of interest cash flows, while FX swaps include only the two-time exchange of the nominal principal value at two different dates at usually two different exchange rates. This report should not include FX swaps. Foreign exchange swaps are the transactions where no change of capital but the parties change interest flows indexed to reference interests denominated in different foreign exchanges or related to different foreign exchanges on the basis of nominal amount.

6. **Interest rate fixation:** fixing the interest rate for a predetermined amount of time

7. **Liquidated transaction:** transaction what is closed before its maturity by netting or another transaction with inverse direction.

8. **Reference interest:** interest rate used extensively to what the changing interest of the agreements are indexed.

9. **Bad loans:** as defined by Decree 14/2001 (III.9.) of the Minister of Finance on the Classification and valuation of outstanding debt, investments, off-balance sheet items and collaterals.

10. **Short-term maturity:** the original maturity of the instrument is equal to or less than 1 year

11. **Agreed rate:** the interest rate specified in the contract between the organisation and the client.

   If the interest rate charged to the customer on the loan is not known when the contract is concluded, the agreed rate will be identical with the interest rate applied to the first disbursement of the loan.

   In the case of variable rate loans whose rate of interest is pegged to the base rate prevailing on the day of the disbursement (hence it is not known when the contract is concluded), the agreed interest rate shall be identical with the actual base rate prevailing on the day of the conclusion of the contract.

   For term deposits bearing a tiered interest rate based on maturity, if the maturity of the deposit is known at contract date, then the agreed rate will be identical with the weighted average of the interest rates of the respective tiers. If at contract date it is not known what deposit term the customer shall select, the agreed rate will be identical with the interest rate corresponding to the shortest term.

   For term deposits bearing a tiered interest rate based on maturity the agreed rate will be identical with the weighted average interest rate, since the deposited amount is always known at contract date, along with the interest rates corresponding to the tier amounts.

12. **New contracts:** include all new financial agreements between the data supplier and its customers, which
    - are the first to specify the interest rates of deposits and loans,
    - are new agreements pertaining to existing loans and deposits,

    Prolonged contracts and re-priced contracts are considered as new contracts from a reporting perspective, except those prolonged or re-priced contracts, which

    - take place automatically – on the basis of the original contract, without the participation of the client where neither the terms and conditions, nor the interest rate are re-negotiated. (For example, continuously fixed deposits, if the term of the deposit is not changed by the customer), or
    - a fixed interest rate deposit or loan contract automatically changes to a variable interest rate contract, or vice versa – if this change was stipulated in the original contract.

    In addition, new deposit contracts concluded in the reference months are considered new contracts even if they expire in the reference month, or the client terminates the deposit in the reference month.

    Moreover, new contracts include cases in which the data supplier regularly adds new funds to the client's deposit account from its current account on the basis of a one-off contract with the client.

    If the client may add new funds to its fixed deposit account with optional frequency, each such payment shall be reported as a new contract.

    If the credit line is increased, it shall also be reported as a new contract.

    In the case of loans, the total amount specified in the original contract (credit line) shall be reported as a new contract even if the loan is disbursed in instalments.

    Where the credit line is raised, only the credit line increment is to be reported.

    If the interest rate charged to the customer on the loan is not known when the contract is concluded, the amount of the new contract will be identical with the total credit line at the time of the first disbursement.

13. **Variable interest:** a variable interest rate is applied when the credit institution reserves the right in the contract to change the interest rate unilaterally, in a manner not disclosed in advance.

4. Glossary of terms used in the tables and completion instructions of the statistical data supply on payments (P type)

I. Data supplies related to bankcards (P07, P27, P34)

   General terms used in relation to bankcards:

1. **Domestic transaction turnover of domestically issued cards:** of all the transactions performed with the cards issued by the data supplier credit institution, this report shall contain all transactions concluded in Hungary

2. **Non-residential transaction turnover of domestically issued cards:** of all the transactions performed with the cards issued by the data supplier credit institution, this report shall contain all transactions concluded in any country other than Hungary

3. **Cards with cash function:** a card that enables its holder to withdraw and deposit cash at ATMs and POS terminals installed in banks, post offices and at merchant outlets

   Cards with payment function: a card that enables its holder to buy goods and services, and is equipped with at least one of the following functions: debit function, delayed debit function, credit function, pre-paid function. A card may have more than one of these functions. Accordingly, payment cards may be categorised as follows:

   - Cards with debit function; included cards functioning as debit cards but linked to a credit line.
   - Cards with credit function

- Cards with delayed debit (charge) function
- Cards with Pre-paid function
- Cards with debit and/or delayed debit function
- Cards with credit and/or delayed debit function
- Other multi-purpose cards not included in the latter two categories.

The last three sub-categories shall be reported only if the data cannot be separated according to a debit, credit, delayed debit or pre-paid function.

For example: for the cards debit and / or delayed debit function, in certain cases data can be separated according to their use as a card with debit function, and as a card with delayed debit function. In these cases the multi-purpose but physically identical card shall not be reported under the combined (i.e. debit and / or delayed debit function) sub-category, but under the categories of both card with debit function and card with delayed debit function, separated from those, in different rows.

4. **Cards with a combined cash and payment function:** a single card equipped with the cash and payment functions described above

5. **Cards with debit function:** a card linked to the card holder's bank account to enable the card holder, under the conditions laid down in the agreement between the card holder and the issuer, to withdraw cash and to buy goods and services up to the amount available on the account. All transactions are automatically debited to the card holder's bank account. Some debit cards may also be linked to a bank account with a credit line attached. All cards with debit function (regardless of how many other functions they may have) shall be reported under this category. If the card is also equipped with a delayed debit function, and the payment data cannot be clearly separated according to the two functions, it shall be reported under the cards with debit and/or delayed debit functions.

6. **Cards with debit function linked to a credit line:** it is a sub-category of debit cards; it covers debit cards which are linked to a credit line rather than to a bank account, and the card holder may withdraw cash or purchase goods up to the limit of the credit line. Whenever a purchase is made, the holder's credit line is debited by the amount of the transaction, with no interest-free loan period applied.

7. **Cards with Credit function:** a card issued for a credit limit predetermined in a contract between the card holder and the bank to enable the card holder to withdraw cash and to buy goods and services up to the amount of the credit limit. At the end of the billing period (usually one month) card holders have an option to either pay the debt specified in the credit card statement in full by the specified due date, or pay the minimum required amount only. Card payments are interest free as long as the debt is paid back in full at the due date. If the minimum required amount is paid rather than the total amount of debt, interest will be charged on either the total amount of debt, or its outstanding part. For the remaining transactions interest will be charged as of their value dates. Generally, all cash withdrawals are charged an interest as of the date of the transaction. All cards with a credit function (regardless of how many other functions they may have) shall be reported under this category. If the card is also equipped with a delayed debit function, and the payment data cannot be clearly separated according to the two functions, it shall be reported under the cards with credit and/or delayed debit functions.

8. **Cards with delayed debit (charge) function**: a card issued for a credit limit predetermined by a contract between the card holder and the issuer. This card enables the card holder to withdraw cash and to buy goods and services. At the end of the billing period the card holder is required to settle its debt in full. All cards with a delayed debit function (regardless of how many other functions it may have) shall be reported under this category. If the card also features credit function and payment data cannot be clearly separated according to the two functions, it shall be reported under the cards with credit and/or delayed debit functions. The same applies when the card is equipped with a debit function also, and the payment data cannot be clearly separated according to the specific functions. In such cases the card shall be reported under the cards with debit and / or delayed debit functions.

9. **Cards with pre-paid function:** the card is linked to a pre-paid amount, which the issuer keeps on a bank account. It enables the card holder to withdraw cash and to buy goods and / or services up to the amount available on the account. This category also includes constructions where the account to which the card is linked is reloadable and those where this option is not available (meaning that the card shall expire when the amount paid up in advance is spent). On the other hand, this category does not include the cards where the pre-paid sum is stored on the card itself; these shall be reported under cards with electronic money function.

10. **Cards with debit and/or delayed debit functions:** a single card with debit and/or delayed debit function. This category shall be reported only if the relevant payment data cannot be separated according to cards with a debit function, and cards with a delayed debit function. If the payment data can be clearly separated for these two functions, the single card shall be reported in two places: under the cards with a debit function, and under the cards with a delayed debit function.

This construction applies when the card holder manifestly uses the card in question to debit the account maintained by the credit institution, however, it cannot be clearly determined from the contract between the card holder and the issuer that

- the account debited is the card holder's current account that may or may not feature overdraft credit (meaning that it is a card with debit function), or
- the account debited is a credit line made available to the card holder, and the amount debited has to be paid at the end of the billing period (meaning that it is a card with delayed debit function).

11. **Cards with credit and/or delayed debit functions:** a single card equipped with a credit and/or delayed debit function. This category shall be reported only if the relevant payment data cannot be separated according to cards with a credit function, and cards with a delayed debit function. If the payment data can be clearly separated for these two functions, the single card shall be reported in two places: under the cards with a credit function, and under the cards with a delayed debit function.

This construction applies when the card in question is clearly linked to a credit line, however, it cannot be clearly determined from the contract between the card holder and the issuer that

- the card holder is required to pay its debt in full at the end of the billing period (meaning that it is a card with a delayed debit function), or
- the card holder is required to pay only a predetermined portion of its debt (meaning that it is a card with a credit function); however, the card holder has an option to pay its debt in full even in this case).

12. **Other multi-purpose cards:** a multi-purpose card with functions other than debit and/or delayed debit, or credit and/or delayed debit. For example, a card with credit, debit and delayed debit functions, or credit and debit functions. This category shall be reported only if the relevant payment data cannot be separated according to cards with a credit feature, cards with a delayed debit feature, and cards with a debit feature.

13. **Cards with electronic money function:** a card designed for storing electronic money, regardless of whether or not the card holder has loaded the card at least once before, or whether any electronic money is stored on the card on the last working day of the reference period. Cards which are technically suitable for storing e-money, however, there are no e-money payments linked to them, shall not be reported under this category. Cards which do not store electronic amounts, however, provide access to pre-paid amounts kept elsewhere (e.g. on a bank account), shall not be reported under this category, either.

14. **Business/corporate card:** cards issued for the employees of companies and other organisations

15. **Privat card:** a card issued to private customers

16. **Co-branded card:** an economic alliance between the card issuer and another corporation, where the partner's logo appears next to the issuer's logo on the face of the card. For cards bearing an international logo, the international card company's permission is required to market the card as a co-branded product.

17. **GBC-branded card:** a card that bears the GBC logo next to that of the issuer's or any international logo.

General terms used in relation to bankcard fraud:

1. **Fraudulent activity:** fraud discovered in the network of the data supplier's issuer or acquirer in the reference period, which is booked as a loss written off in the same reference period in the books of a participant of the sector, or its final settlement is prolonged to a subsequent reference period.

2. **Loss written off:** a report detailing the losses written off in relation to card fraud in the issuer or acquirer network of the data supplier, arising in the current or a previous reference period, broken down by the individual participants bearing the loss.

3. **Loss in on-us turnover:** losses occurred in the network of the data supplier in relation to the use of its own cards

4. **Domestic interbank fraud:** in the issuer sector: losses occurred in the network of other domestic banks in relation to the use of the data supplier's cards. In the acquirer sector: losses occurred in the network of the acquirer bank in relation to the use of cards issued by other domestic banks.

Terms used by card companies:

5. **Cross-border fraud:** in the issuer sector: losses occurred in relation to the use of the data supplier's cards outside of Hungary. In the acquirer sector: losses occurred in the network of the acquirer bank in relation to the use of foreign-issued cards.

6. **Lost / Stolen cards:** the report shall contain events of fraud and written off losses, which were caused by cards lost by or stolen from, the card holder

7. **Card not received:** fraud and losses caused by cards that the issuer sent to the card holders by way of the postal service, however, they were not duly received by the card holders, but obtained by others who used them for illegal transactions

8. **Fraudulent application:** the report contains cases where the applicant supplied false information in its application for a card, and used the card thus received for illegal transactions
9. **Counterfeit cards:** all cases of card forgery, for example, illegal use of duplicated cards ("skimming"), changing the personal data on valid cards
10. **Card not present:** cases of fraud where unauthorised persons conduct illegal transactions using the data from a card (regardless of the fact whether such data relate to lost, stolen or counterfeit cards), by way of making purchases over the phone, mail or the internet, when the card is not presented in its physical form for the transaction
11. **Other:** cases of fraud not classified in any of the five categories above. This category shall not include cases of overdraft by the card holder, or the fraudulent acts committed by the cardholder himself. In this latter case the amount shall be reported under the loss category to which the loss may be classified on the basis of the client's report. Nevertheless, the item should not be included among the losses in either case (regardless of the fact whether the losses may or may not be reclaimed from the client), because these cases should be reported under the category of lending losses rather than bankcard losses.
12. **Card skimming:** data required for the use of the card (e.g. data on the magnetic stripe or chip, PIN) obtained illegally at ATM and POS terminals for the purpose of manufacturing counterfeit cards for the purpose of conducting illegal transactions
13. **Card trapping:** physical card along with PIN code obtained during the performance of an ATM transaction. The card is then used for illegal cash withdrawals.
14. **Transaction reversal fraud:** the card holder performs a successful cash withdrawal transaction, and alters the operation of the ATM in such a way that the ATM deems the transaction unsuccessful and deletes it, while the cash is paid, either partially or in full, to the card holder
15. **Cash trapping:** the card holder does not receive cash during an ATM cash withdrawal transaction, even though the printed voucher indicates that the cash was paid in full. When the card holder leaves the scene assuming that the ATM malfunctioned, the card abusers show up and obtain the cash they manipulated to get stuck in the ATM.

II. Electronic money data supply (P42)

16. **Electronic money:** as defined in the Hpt.
17. **Electronic money instrument:** as defined in the Hpt.
18. **Card-based electronic money system:** the device storing the electronic money is a card, generally a chip card. It is also known as an electronic purse.
19. **Network-based electronic money system:** the device storing the electronic money is a special software installed on a PC. It is also known as digital money.

5. Glossary of terms used in balance-of-payment (R type) statistical data supplies

1. **Items adjusting the book value (real estate): the** specified depreciation amount for the reference year, as well as impairment loss, reversal of impairment loss, amount charged to reference year as a value adjustment (marked, as appropriate, with plus/minus signs) and value enhancement investments
2. **Own or transferred foreign real estate:** contract value of foreign real estate acquired or transferred by the data supplier to be provided in the accounting currency of the reporting agent
3. **Debt relief:** an agreement between the creditor and the debtor, in which the creditor relieves the debtor from the payment of its existing debt, in part, or in full, due to the latter's insolvency
4. **Loans guaranteed by the state:** guarantees undertaken by the state occur when the public sector (Ministry of Finance) undertakes a guarantee for the repayment of (the principal and / or interest on) a debt borrowed by the resident creditor from a non-resident entity.
5. **Transactions causing changes in stock (real estate):** total amount of transactions affecting a real estate in the reference year (purchase and sale, swaps, real estate brought into a business, real estate handed over for the purpose of being brought into a business, handover-takeover without compensation paid, transfer, etc.)
6. **Name and reference number of affected resident company:** name and reference number of the resident company in which a share was acquired by the data supplier from a non-resident party, or transferred to a non-resident party
7. **Other non-resident group member:** an economic participant within the same enterprise group as the data supplier, but without a direct share relationship with the data supplier. (That is, all members of an enterprise

group which may not be classified as direct capital investors or capital investment). An enterprise group consists of companies under the direct or indirect ownership or control of the same (final) investor

8. **Other changes (excluding data supplies on derivatives):** any changes in the stock of assets and liabilities, other than transactions. Reasons for the change include: debt write-off, claim relief, reclassification of claims, incorrect report, price difference between the nominal value and the commercial (market) value for the purchase and sale of claims, debt relief, revaluation due to price and exchange rate changes

9. **Other changes (interests):** any change in the pro rata temporis stock of interest due and payable, other than transactions, including the write-off of interest claims and interest relief Interest capitalisation should not be reported here.

10. **Loans with a unique identification:** for other investments, they comprise syndicated and publicly guaranteed loans, loans taken from the World Bank and the borrowings of data suppliers in a majority state ownership, for which the provision of unique identification information is mandatory in the specific table

11. **Original currency:** the currency in which the claim or debt is denominated or repayable (which could differ from the contractual currency)

12. **Non-produced, non-financial assets:** patents, inventions, copyrights, franchise, trademarks, mining rights, etc.

13. **Credit or debt identification:** unique identification data specifying the long-term borrowings – with government guarantees or extended by the World Bank – of reporting institutions in majority state ownership, in the records of the reporting institution

14. **Long-term (over a year) assets and liabilities:** all assets and liabilities with a maturity over one year shall be reported here

15. **Accrued interest due and payable at the end of the reference period:** the closing balance of accrued interest due and payable in the reference period, increasing the stock, regardless of whether they were accrued in the books, or settled (in full or in part) financially within the specific reference period

16. **Interest arrear:** amount of accrued, due, but not paid interest

17. **Trade credit:** customer claim or supplier debt vis-à-vis non-residents arising from the export or import of goods and services, and the related prepayments or advance payments

18. **Stand-by loans:** it is common practice for investment loans that the bank exercises financial control over the investment and ensures the fulfilment of the loan's target by disbursing the loan under the condition of due performance by the borrower. In this sense a stand-by loan is a commitment on the part of the bank, to be advanced if the specified conditions are met.

19. **Syndicated loan:** a loan extended with the joint participation of residents and non-residents

20. **Debt write-off:** removal of bad debts from the books of the creditor, in accordance with the accounting rules

21. **Foreign direct investment in indirect (ownership) relation:** a non-resident company being a majority-owned subsidiary of a foreign direct capital investment with controlling interest by the data supplier (in which the data supplier has a direct ownership interest of over 50%), or its majority-owned subsidiary, taking the subsequent companies in the ownership chain into consideration as long as a majority ownership exists. Any foreign capital investment in indirect (ownership) relation is another member of the enterprise group simultaneously.

22. **Country of the foreign real estate:** the location (country) of the foreign real estate

23. **Foreign direct investment:** a non-resident company, in which the data supplier has at least a 10% or higher direct ownership

24. **Foreign direct investor:** a non-resident investor (natural person, legal entity or organisation without a legal entity) holding at least a 10% or higher direct ownership in the data supplier's company

25. **Undrawn amount:** contract amount available at the end of the reference period that is yet to be drawn In the case of loans reported in recent years in data supply R28, current undrawn amount = undrawn amount in the previous annual report + new contract amount - amounts drawn - cancellation.

26. **Net transaction:** difference between the increase and decrease in financial assets excluding other changes

27. **Increase of claim for dividend:** in the case of a claim related to a foreign direct capital investment, the proportional part due to the data supplier from the dividend approved by the foreign company in the reference period shall be reported here, while in the case of a claim related to a foreign direct capital investor, the interim dividend paid by the data supplier to the capital investor in the reference period shall be indicated.

28. **Decrease of claims related to dividend (other transactions and tax deducted):** in the case of claims related to a foreign direct capital investment, the amount of dividend and the dividend tax deducted on such dividend paid by the foreign company to the data supplier in the reference period; in the case of a claim related to a foreign direct capital investor, the interim dividend repaid by the capital investor to the data

supplier, or the removal from the books of the claim arising from the interim dividend after the approval of the statement shall be indicated here.

29. **Increase in dividend liabilities:** in the case of liabilities related to a foreign direct capital investment, the interim dividend paid by the foreign company to the data supplier in the reference period shall be stated here; in the case of liabilities related to a foreign direct capital investor, the dividend approved by the data supplier in the reference period which is due to the foreign investor shall be reported here.

30. **Decrease of liabilities of dividends (other transactions and tax deducted):** in case of liabilities related to a foreign direct capital investor, the amount of capital return tax deducted on the dividend paid by the data supplier to the foreign direct capital investor in the reference period; in the case of liabilities related to a foreign direct capital investment, the interim dividend repaid by the data supplier or the removal from the books of the liabilities arising from the interim dividend after the approval of the statement shall be indicated here.

31. **CSO registration number of the partner, issuer, custodian:** the CSO registration number of the resident company or organisation (the first eight digits of its tax number). For investment funds, it is the technical reference number provided by the MNB to KELER Zrt. With respect to a new investment fund, "FB000000" shall replace the MNB reference number until the latter is generated. For non-residents without a CSO code or a fictitious code jointly registered by the MNB and KELER Zrt., the "00000001" eight-digit code shall be entered in this field. For resident private individuals it is the „00000004" eight-digit code.

32. **Financial derivative position:** the stock of open derivative transactions at the beginning or at the end of the reference period, evaluated by contract and calculated at market value If the value of the open financial derivative transaction is negative, the data supplier will have a net debt to, if the value is positive, the data supplier will have a net claim against the non-resident partner.

33. **Financial derivative transaction:** payments and settlements related to the conclusion and closing of contracts, and the payment of all debts and claims due to these transactions during their term, excluding fees and commissions

34. **Roll-over loan:** closing of a specific position (loan transaction) at maturity, and its simultaneous renewal for additional periods

35. **Short-term assets and liabilities:** assets and liabilities with a maturity under one year shall be reported here

36. **Revolving credits:** a borrowing against the revolving credit facility decreases the facility, however, any amount paid back during the term of the facility may be re-disbursed to the borrower up to the amount of the credit limit

37. **Contract currency:** the currency specified in the loan contract, in which the credit facility is denominated

38. **Contract amount:** the value of the credit facility specified in the loan contract (commitment)

39. **Net income from non-residents generated by foreign real estate in the reference year:** balance of income and operating costs for the reference year generated by foreign real estate through a lease to a non-resident or non-residents (e.g. real estate maintenance costs, local real estate taxes)

40. **Multicurrency loan:** in the case of a multicurrency loan, the contractual amount is defined in one currency, however, the debtor has an option to receive the loan in several contractual currencies (which could even be more than one currency at once), and it can switch the currency for the entire borrowing or a portion of it during its term.

41. **Principal arrear:** amount of accrued, due, but not paid principal

42. **Cancellation:** the parties agree to cancel a part of the contractual amount, thereby decreasing the undrawn amount of the debt

43. **Transaction market value:** contractual value of a transaction

44. **Transactions:** any action carried out with the non-resident partner as a result of which the claims and debts arising from the transaction increase and decrease, regardless of whether an actual transfer of money is associated with it, and which is not classified as other changes

45. **Items in transit:** items deriving from the difference between a decrease or increase in a financial asset and its payment

46. **Final investor:** an investor in an ultimate controling parent position above all other members within an enterprise group, over whom no other investor exercises shareholder control A final investor can only be a non-resident direct capital investor, or another enterprise group member

II. TABLES ASSOCIATED WITH THE DATA SUPPLY AND THEIR COMPLETION INSTRUCTIONS

MNB identification code: **D01**

Operational daily report on the changes of the foreign exchange positions of credit institutions

01. Foreign stock data

Value date: _ _ _ _ _ _ _ _   Type of stock: **K** (foreign)

(Data in thousands, without any decimals)

Line code	ISO code	Nostro accounts	Interbank loans		Other loans		Receivables from securities	Other assets	Currency in cash	Loro accounts		Interbank deposits		Other deposits		Liabilities from securities	Other liabilities
			Short	Long	Short	Long				Bank	Other	Short	Long	Short	Long		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q
01	USD																
02	CHF																
03	CAD																
04	GBP																
…	…																

02. Domestic stock data

Value date: _ _ _ _ _ _ _ _   Type of stock: **B (**domestic)

(Data in thousands, without any decimals)

Line code	ISO code	Nostro accounts	Interbank loans		Other loans		Receivables from securities	Other assets	Loro accounts		Interbank deposits		Other deposits		Liabilities from securities	Other liabilities
			Short	Long	Short	Long			Bank	Other	Short	Long	Short	Long		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
01	USD															
02	CHF															
03	CAD															
04	GBP															
…	…															

Operational daily report on the changes of the foreign exchange positions of credit institutions

<u>**03.Open positions**</u>   (foreign stocks + domestic stocks)

Value date: _ _ _ _ _ _ _ _

(data in HUF million, without any decimals)

Line code	ISO code	Net accounts (nostro, loro, cash)	Net interbank loans/ deposits	Net other loans/ deposits	Net other assets / liabilities	Net open position in balance sheet	Spot position	Net futures position	Position of irrevocable guarantees	Position of future revenues / expenses	Position of options	Balance sheet + off-balance sheet net open position
		a	b	c	d	e	f	g	h	i	j	k	l
01	USD											
02	CHF											
03	CAD											
04	GBP											
…	…											

<u>**04.Total open positions**</u>   (foreign stocks + domestic stocks)

Value date: _ _ _ _ _ _ _ _

(data in HUF million, without any decimals)

Line code	Definition	Balance sheet net open position	Balance sheet + off-balance sheet net open position
		a	b
01	Aggregate long position		
02	Aggregate short position		
03	Total open position		
04	Supervisory capital		

Operational daily report on the changes of the foreign exchange positions of credit institutions

05.Transaction data

(Data in thousands, with 6 decimals)

Line code	Trade date	Value date	Transaction type	ISO code of purchased currency	Purchased amount	ISO code of sold currency	Sold amount	Swap termin value date	Swap termin purchased amount	Swap termin sold amount	Interbank / other customer	Foreign/ domestic	Partner identification	OTC / Stock Exchange	Option fee	Cancellation /modificatio n	Delivery of forward and futures transactions /calling of options	Internal, consolidated transactions, items recorded on one side	Technical transactions
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s
01																			
02																			
03																			
04																			
…																			

MNB identification code: **D01**

<p align="center">**Completion instructions for the report**</p>

<p align="center">**Operational daily report on the changes
of foreign exchange positions of credit institutions**</p>

I. General instructions and information

1. The following information shall be contained in the report

The report must contain foreign currency stock data as of the day preceding the date of reporting as value date, and as a default, turnover data for the same value date as trading date. Data suppliers registered abroad with a Hungarian branch shall report the transactions effectively performed by them (even though due to its legal status such data supplier made the transaction on behalf of its non-residential head office). The report should not contain any transactions effectively performed by the non-residential head office.

2. Data reporting

When data are provided, the currencies listed in point 4.1 of Annex 3 hereto and published in the technical guidelines available on the MNB home page, need to be displayed separately, while the stock and turnover data of the currencies not contained in the list and gold must be converted into HUF and reported under the EGY (other currencies) ISO code.

Exchange rates defined in Article 8 of Government Decree No. 244/2000 (XII. 24.) on the Rules of establishing the capital requirement for positions and risks, foreign currency exchange rate risks and large risks recorded in the trading book, and the detailed rules of keeping the trading book (hereinafter Government Decree No. 244/2000 (XII. 24.) must be used in all cases for the HUF conversion. For stock and open position data please use the exchange rates at the value date, while for trading data the exchange rate at the trading date must be used.

In Tables 01 and 02 data must be reported in figures rounded to thousands without any decimals. Data in Tables 03 and 04 must be reported in HUF millions, rounded, without decimals. The transaction figures of Table 05: Turnovers (including option fees) must be reported in thousands with 6 decimal accuracy.

3. For the description of the terms used in the tables and these completion instructions, please see point I.H.1. of this Annex.

II. Detailed information for the completion of the tables

Correlations between the tables and the aspects of individual control as per point 5 of Annex 3 hereto and the contents of each column of the tables and the methodological guidelines as per point 9 of Annex 3 hereto are available in the technical guidelines published on the MNB website.
The codes to be used for the completion of the tables as per point 4.4 of Annex 3 hereto are listed in the technical guidelines available on the MNB website.

Table 01: Foreign stock data, and Table 02: Domestic stock data

1. Table 01 must contain assets and liabilities vis-à-vis non-residents, while Table 02 must contain assets and liabilities vis-à-vis residents. The exact definition of the resident and non-resident categories is provided in point I.A.3. of this Annex.

2. Unless otherwise provided in these completion instructions, when tables are prepared the evaluation principles stipulated for the preparation of the supervisory balance sheet must be applied. Correlations between the lines of the supervisory balance sheet and the stock data of the operational daily report as per point 5 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

3. HUF stocks should not be included in stock data.

4. Stock data must reflect value date balances. Accordingly, data suppliers which use the method of non-value date accounting must adjust their respective balance sheet items with the recorded stock of the transactions that result in off-balance sheet open foreign currency positions.

5. Data suppliers which keep their foreign currency profit/loss accounts in foreign currencies on an intra-month basis may also record their foreign currency profit/loss accounts as foreign currency balance sheet items, provided that such items are recorded in foreign currencies.

Table 03: Open positions

1. When balance sheet and off-balance sheet FX open positions are calculated, data on open foreign currency positions must be provided for each currency type and indicated in separate rows.
Article 40 of Government Decree No. 244/2000 (XII 24) shall apply to the calculation of the open positions, with the addition that the open position of spot transactions must also be calculated. Spot positions must be reported among the off-balance sheet net open positions, separated from the net futures positions.

Table 04: Total open positions

1. The table contains data on balance sheet and balance sheet + off-balance sheet net open positions in separate columns.

2. Values of total open position must be recorded with the correct positive/negative sign.

3. To allow for balance sheet data calculation the data included in column f of Table 03 (Open positions) must be used. Values in the balance sheet + off-balance sheet net open position must be consistent with data in column 1 of Table 03 (Open positions).

4. In the row of regulatory capital values must be identical in both columns of the table. As the Hungarian branches of non-residential companies do not have their own registered capital, they must report a value of 0 in the relevant data rows of D01.

Table 05: Transaction data

1. The table must contain all transactions (spot, forward, futures, swap and options) concluded in foreign currency/foreign currency or foreign currency/HUF on the business day prior to the submission of the report, including internal non-treasury conversions. Cash/foreign currency, cash/cash and cash/HUF transactions should not be included.
If data provision fails to include some of the transactions concluded on the business day prior to the submission of the report (e.g. those recorded after the submission of the report), the data supplier must include such data in its report on the following day. At the same time, an explanation must be provided for the delay in reporting the relevant transactions. For transactions marked with a separate

modifier code as described below under point 6 in connection with this Table, no explanation is needed for the retrospective value date of the reported transaction.

2. When data are prepared for data provision, each transaction must be indicated in a separate row, except for the cases below.

a) In the case of transactions with a transaction value below HUF 5 million each, data providers must record them in a consolidated manner. Consolidation must be used for identical transaction types, foreign currency pairs, maturities and transaction places (e.g. stock exchange and OTC) and if the codes under the "Cancellation/modification", "Delivery of forward and futures transaction/calling of options" and "Technical transactions" columns are identical. In this case, columns k, l and m of the table, containing data on counterparties, may be left blank.

b) In the case of internal non-treasury conversions with a transaction value equal to or above HUF 5 million each, data providers have an option to record consolidated data. Consolidation may be used for identical transaction types, foreign currency pairs, maturities and transaction places (e.g. stock exchange and OTC) and if the codes under the "Cancellation/modification", "Delivery of forward and futures transaction/calling of options" and "Technical transactions" columns are identical. In this case, columns k, l and m of the table, containing data on counterparties, may be left blank. Completion of columns k, l and m of the table, containing data on counterparties, is not mandatory even if each transaction is recorded separately.

3. In extraordinary cases, when a data supplier cannot match the purchase-side with the sale-side of transactions, and if one side displays data in HUF, the specific data supplier may proceed as follows: while recording the amount in HUF and the currency type on the relevant side, they must indicate that another type of currency (not HUF) is specified on the other side. Its amount must be recorded in HUF thousands, its ISO code being DEV (standing for foreign currency). When reported, such transactions must be marked with separate codes.

4. Reporting forward and futures transactions: transactions performed by data suppliers must be reported at the contractual price and as part of the daily data reporting on the day following the day of the conclusion of the contract. In the case of settlement by delivery (i.e. not by off-setting), cash-flow must be reported as a spot conversion marked with a separate code. Such conversion must be included in the data reporting pertaining to the date of the conclusion of the relevant spot contract.

5. Reporting options: transactions performed by data suppliers must be reported at the contractual price and as part of the daily data reporting on the day following the day of the conclusion of the contract. In the case of calling an option concluded earlier, cash-flow must be reported as a spot conversion marked with a separate code. Such conversion must be included in the data reporting pertaining to the date of the conclusion of the relevant spot contract.

6. Data reporting must include any subsequent cancellation or modification of the transactions reported earlier. When transactions are cancelled, the original transactions must be reported again, each marked with a cancellation code. When transactions are modified, the original transactions must be reported again, each marked with the same cancellation code. In addition, the new modified transaction, also marked with a separate code, must be included again in the data reporting.

7. If an error is disclosed with respect to transactions already reported (such as a prior data reporting error), such transactions must be corrected as needed by means of cancellation or modification transactions.

8. Data suppliers which include their respective foreign currency profit/loss accounts in data reporting must also include within their transaction data the conversions applied for the conversion of the profit/loss items reported as stock data into HUF, marking each conversion with a separate code. Columns k, l and m of the table, containing data on counterparties, must be left blank. If the item recorded in the profit/loss account is not included in the report, conversion should not be reported for the foreign currency balance sheet item booked vis-à-vis it.

9. Technical transactions not indicated above should not be included in the report. In case they are, the use of the technical code is mandatory. Columns k, l and m of the table, containing data on counterparties, must be left blank.

Daily report on securities holdings

Data in HUF or foreign currency, in full amounts without any rounding

Table 01

Serial num	Institution			Type of security	Securities code (ISIN code)	Short name of security	Own/Third-party	ISO code of currency	Total stocks	Blocked stocks total	Non-resident
	type	code	name								
	a	b	c	d	e	f	g	h	i	j	k
0001											
0002											
0003											
...											
...											

MNB identification code: **E04**

**Completion instructions for the report
Daily report on forint-denominated securities stocks**

I. General instructions

1. The report must be submitted on government bonds, treasury bills, MNB bonds and other securities holdings (securities issued in Hungary and abroad alike) in forint or the currency of issue for securities issued in foreign currency.

2. The report must contain the actual security balances for each type of securities, as booked on the securities accounts.

3. The balances of securities stock maturing on the reference day should not be included in the report.

4. The balances of so-called "buffer" accounts of investment units do not need to be included in the report.

5. If a submitted report contains faulty data, the <u>full report has to be submitted again</u> after the correction has been made.

6. The exact definition of resident and non-resident categories is provided in point I.A.3, and a glossary of terms used in the tables and in these completion instructions is located in point I.H.2 of this Annex.

II. Detailed instructions for the completion of the tables
Table 01:

Data must be reported in nominal value, in full amounts, rounded to integer.

The codes to be used for the definition of the denomination as per point 4.1 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

The codes to be used in columns a, d and g as per point 4.5 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

i) Total portfolio: the total securities portfolio purchased or managed by the individual institutions.
(Securities denominated in the currencies of the EMU states must be reported as if they were denominated in euro, and the balances have to be calculated on the basis of the exchange rate of euro member currencies linked to the euro)

Exchange rates are listed in the technical guidelines - as per point 4.1 of Annex 3 of this Decree - available on the MNB website.

Verificatory rules to send correct reports are listed in point 5 of Annex 3 of this Decree (technical guidelines) available on the MNB website.

DVP securities account transfer and primary market transactionsi

Serial number	Value date	ISIN-code	Short name of security	Type of security	Denomination of the security	TC transaction type	OTC source	Securities			Ref. number of the security provider	Ref. number of the security obtainer	Type of extension	Repurchase date	Repurchase price (HUF)	Nominal value (HUF)	Purchase price (HUF)	Price (%)	Interest rate (%)
								code	series	character									
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	
001																			
002																			
...																			
…																			
nnn																			

MNB identification code: **E06**

Completion instructions for the report

DVP securities account transfer and primary market transactions

I. General instructions

1. Of the gross-based DVP settlements, the report contains the transactions of DVP securities account transfer and primary market transactions.

2. Of the items contained in the table, the value date, the ISIN code, the short name of securities, the type of transaction (OTC type), the repurchase date (for repo or passive repo), the nominal value (HUF), the purchase price (HUF) and exchange rate must be reported on the basis of the "Settlement ticket".

3. The securities code, the series and character need to be specified on the basis of data supplier's own codes.

4. A glossary of terms used in the tables and in these completion instructions is located in point I.H.2 of this Annex.

II. Detailed instructions for the completion of the table

The foreign currency codes to be used for the definition of the denomination as per point 4.1 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

The codes to be used in columns d, e, f, g and m as per point 4.5 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

o) Repurchase price

The repurchase price needs to be specified only for repo or supply repo transactions.

s) Interest

The interest contents of repo transactions should be specified in terms of percentage, with four digit accuracy.

Verificatory rules to send correct reports are listed in the technical guidelines as per point 5 of Annex 3 of this Decree available on the MNB website.

Stock futures transactions at BSE

Table 01 Daily turnover at the futures market

rial numl	Type of stock futures transactions	Deadline	Resident		Non-resident		Settlement price (points or HUF)
			Buying	Selling	Buying	Selling	
			(contract)		(contract)		
	a	b	c	d	e	f	g
001		1st deadline					
002		2nd deadline					
003							
004							
...							
...							
...							
nnn							

Table 02 Daily open positions (after clearing)

contract

Serial number	Type of stock futures transactions	Deadline	Resident		Non-resident	
			Buying	Selling	Buying	Selling
	a	b	c	d	e	f
001		1st deadline				
002		2nd deadline				
003						
004						
...						
...						
...						
nnn						

Stock futures transactions at BSE

Table 03   positions closed on the business day

contract

Serial number	Type of stock futures transactions	Deadline	Resident		Non-resident	
			Buying	Selling	Buying	Selling
	a	b	c	d	e	f
001		1st deadline				
002		2nd deadline				
003						
004						
...						
...						
...						
nnn						

Table 04 Margin originating on open positions on the business day

HUF

Serial number	Type of stock futures transactions	Deadline	Resident	Non-resident
	a	b	c	d
001		1st deadline		
002		2nd deadline		
003				
004				
005				
...				
...				
...				
nnn				

MNB identification code: **E14**

<div align="center">

Completion instructions for the report

Stock futures transactions at the Budapest Stock Exchange (BSE)

</div>

General instructions

1. Regarding the definition of residents and non-residents, the provisions of point I.A.3 of this Annex shall be applied.

2. The tables contain the aggregate data of residents and non-residents (i.e. data are not broken down according to brokers or clients).

3. Deadlines must be reported with Arabic numbers. For example 200403 means March 2004. Each deadline can be contained in the tables only once.

4. All actually existing instruments must be reported. The name or code of already existing instruments may not change.

5. Correlations within specific tables as per point 5 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

Table 01 Securities according to owners' sectors

(number or thousand currency)

Serial numbe	Securities identifier (ISIN-code)	Name of the security	Code of the observation unit of the portfolio	Total stock	Stock owned but not issued by the reporting institution **	Stock owned but not issued by customers **	Stock of securities owned by resident customers according to sectors**										(L) Stocks of securities owned by non-resident customers**	Stocks of securities owned and issued by the issuer
							(A) Non-financial corporations	Of (C) Co-operataive credit institutions	(D) Other financial intermediaries	(E) Financial auxiliaries	(F) Insurance companies, pension funds	(G) Central government	(H) Local government	(I) Social security funds	(J) Households	(K) Non-profit institutions serving households		
	a	b	c	d=e+f+r	e	f=g+...+q	g	h	i	j	k	l	m	n	o	p	q	r
01																		
02																		
03																		
04																		
05																		
…																		
…																		
…																		
nn																		

The capital letters in brackets indicate sector codes applied by the NHB.

The table should contain equity securities according to the number of securities, while debt securities (bonds) should be indicated in nominal value (thousand currency)

*/ **DB,** Items for equity securities and the currency ISO code of the denomination of the security for debt securities

/ The stock owned by the issuer of the security cannot be included in Columns **e-q. (These stocks must be reported in Column **"r"**.)

Table 02 Non-resident holdings of securities in a breakdown by holding sector

(Pieces or thousand currency)

Serial number	Securities identifier (ISIN code)	Name of security	Code of the observation unit of the portfolio*	Total stock	(A) Non-financial corporations	(C) Other monetary financial institutions	(D) Other financial intermediaries	(E) Financial auxiliaries	(F) Insurance corporations and pension funds	(G) Central government	(H) Local government	(I) Social security funds	(J) Households	(K) Non-profit institutions serving households
	a	b	c	d=e+f+….+m+n	e	f	g	h	i	j	k	l	m	n
01														
02														
03														
04														
05														
…														
…														
…														
nn														

The capital letters in brackets indicate sector codes applied by the MNB.

The table should contain equity securities according to the number of securities, while debt securities (bonds) should be indicated in nominal value (thousand units of foreign currency).

*/ DB (pieces) for equity securities and the currency ISO code of the denomination of the security for debt securities.

Table 03: Country breakdown of non-resident owners of securities

(number or thousand currency)

Serial number	Securities identification code (ISIN code)	Name of the security	Code of the observation unit of the stock*	Country ISO code	Securities stock
	a	b	c	d	e
01					
02					
03					
04					
05					
…					
…					
…					
…					
…					
…					
…					
…					
…					
…					
nn					

The table should contain equity securities according to the number of securities, while debt securities (bonds) should be indicated in nominal value (thousand currency)

*/ **DB,** Items for equity securities and the currency ISO code of the denomination of the security for debt securities.

MNB identification code: **E20**

Table 04 Characteristics of securities reported under Code 111 by the reporting institution

Serial number	Referred Table	Referred Serial number	Name of the security	Securities identification code	Long name of the security	Issuer's name	Issuer's country	Date of issue	Maturity date	Denomination	Demonimiation value	Legal title	Interest rate	Type of interest payment	Interest payment date	Frequency of interest payment	First interest payment date	Capital payment data	Yield/interest /dividend payment data	Special rights relating to the securities
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t
01																				
02																				
03																				
04																				
05																				
…																				
…																				
…																				
nn																				

Table 05 Securities placed by the reporting institution elswhere but not in KELER accounts*

Serial number	Securities identification (ISIN code)	Name of the security	Code of the observation unit of the stock**	Stock of securities (items or thousand currency)	Title code of the placement	Place of securities	Code number of the place of securities
	a	b	c	d	e	f	g
01							
02							
03							
…							
…							
nn							

The table should contain equity securities according to the number of securities, while debt securities (bonds) should be indicated in nominal value (thousand currency)

* Combined securities account. Stock exchange seettlement securities account. Collateral securities deposit account.

**/ DB, Items for equity securities and the currency ISO code of the denomination of the security for debt securities..

Table 06 Securities deposited with the reporting institution by other reporting custody manager

Serial number	Securities identification (ISIN code)	Name of the security	Code of the observation unit of the sstock*	Stock of securities (items or thousand currency)	Title code of depositing	Reporting custody manager	Code number of the reporting custody
	a	b	c	d	e	f	g
01							
02							
03							
…							
…							
nn							

The table should contain equity securities according to the number of securities, while debt securities (bonds) should be indicated in nominal value (thousand currency)

*/ DB, Items for equity securities and the currency ISO code of the denomination of the security for debt securities..

Table 01 Securities according to owners' sectors

(number or thousasnd currency)

Serial numb	Securities identifier (ISIN-code)	Name of the security	Code of the observation unit of the portfolio	Total stock	Stock owned but not issued by the reporting institution**	Stock owned but not issued by customers**	Stock of securities owned by resident customers according to sectors**										(L) Stocks of securities owned by non-resident customers**	Stocks of securities owned and issued by the issuer
							(A) Non-financial corporations	Of (C) Co-operataive credit institutions and money	(D) Other financial intermedia ries	(E) Financial auxiliaries	(F) Insurance companies, pension funds	(G) Central government	(H) Local government	(I) Social security funds	(J) Households	(K) Non-profit institutions serving households		
	a	b	c	d=e+f+r	e	f=g+...+q	g	h	i	j	k	l	m	n	o	p	q	r
01																		
02																		
03																		
04																		
05																		
…																		
…																		
…																		
nn																		

The capital letters in brackets indicate sector codes applied by the NHB.

The table should contain equity securities according to the number of securities, while debt securities (bonds) should be indicated in nominal value (thousand currency)

*/ **DB,** Items for equity securities and the currency ISO code of the denomination of the security for debt securities.
/ The stock owned by the issuer of the security cannot be included in Columns **e-q. (These stocks must be reported in Column **"r"**.)

MNB identification code: **E21**

Table 02 Non-resident holdings of securities in a breakdown by holding sector

(Pieces or thousand currency)

Serial number	Securities identifier (ISIN code)	Name of security	Code of the observation unit of the portfolio*	Total stock	(A) Non-financial corporations	(C) Other monetary financial institutions	(D) Other financial intermediaries	(E) Financial auxiliaries	(F) Insurance corporations and pension funds	(G) Central government	(H) Local government	(I) Social security funds	(J) Households	(K) Non-profit institutions serving households
	a	b	c	d=e+f+….+m+n	e	f	g	h	i	j	k	l	m	n
01														
02														
03														
04														
05														
…														
…														
…														
nn														

The capital letters in brackets indicate sector codes applied by the MNB.

The table should contain equity securities according to the number of securities, while debt securities (bonds) should be indicated in nominal value (thousand units of foreign currency).

*/ DB (pieces) for equity securities and the currency ISO code of the denomination of the security for debt securities.

MNB identification code: **E21**

Table 03: Country breakdown of non-resident owners of securities

(number or thousand currency)

Serial number	Securities identification code (ISIN code)	Name of the security	Code of the observation unit of the stock*	Country ISO code	Securities stock
	a	b	c	d	e
01					
02					
03					
04					
05					
…					
…					
…					
…					
…					
…					
…					
…					
…					
…					
nn					

The table should contain equity securities according to the number of securities, while debt securities (bonds) should be indicated in nominal value (thousand currency)

*/ **DB,** Items for equity securities and the currency ISO code of the denomination of the security for debt securities.

Table 04 Characteristics of securities reported under Code 111 by the reporting institution

Serial number	Referred Table	Referred Serial number	Name of the security	Securities identification code	Long name of the security	Issuer's name	Issuer's country	Date of issue	Maturity date	Denomination	Demonimiation value	Legal title	Interest rate	Type of interest payment	Interest payment date	Frequency of interest payment	First interest payment date	Capital payment data	Yield/interest/dividend payment data	Special rights relating to the securities
er	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t
01																				
02																				
03																				
04																				
05																				
…																				
…																				
…																				
nn																				

Table 05 Securities placed by the reporting institution elswhere but not in KELER accounts*

Serial number	Securities identification (ISIN code)	Name of the security	Code of the observation unit of the stock**	Stock of securities (items or thousand currency)	Title code of the placement	Place of securities	Code number of the place of securities
	a	b	c	d	e	f	g
01							
02							
03							
…							
…							
nn							

The table should contain equity securities according to the number of securities, while debt securities (bonds) should be indicated in nominal value (thousand currency)

* Combined securities account. Stock exchange seettlement securities account. Collateral securities deposit account.

**/ DB, Items for equity securities and the currency ISO code of the denomination of the security for debt securities..

Table 06 Securities deposited with the reporting institution by other reporting custody manager

Serial number	Securities identification (ISIN code)	Name of the security	Code of the observation unit of the sstock*	Stock of securities (items or thousand currency)	Title code of depositing	Reporting custody manager	Code number of the reporting custody manager
	a	b	c	d	e	f	g
01							
02							
03							
…							
…							
nn							

The table should contain equity securities according to the number of securities, while debt securities (bonds) should be indicated in nominal value (thousand currency)

*/ DB, Items for equity securities and the currency ISO code of the denomination of the security for debt securities..

*/ DB, Items for equity securities and the currency ISO code of the denomination of the security for debt securities.

Table 01: Securities according to the owners' sectors

(in thousands)

No.	Reg. no. of the security (ISIN-code)	Name of the security	Code of the observation unit of the stock	Total stock	Stock owned but not issued by the data provider	Total stock owned but not issued by the clients	Stock of securities owned by resident clients broken down by sectors											(L) Stock of securities owned by non-resident clients	Stock of securities owned and issued by the data provider
							(A) Non-financial corporations	Of (C) Co-operataive credit institutions	(D) Other financial intermediaries	(E) Financial auxiliaries	(F) Insurance companies, pension funds	(G) Central government	(H) Local government	(I) Social security funds	(J) Households	(K) Non-profit institutions serving households		
	a	b	c	d=e+f+r	e	f=g+...+q	g	h	i	j	k	l	m	n	o	p	q	r
01																		
02																		
03																		
04																		
05																		
…																		
…																		
…																		
nn																		

The capital letters in brackets indicate sector codes applied by the NHB.

The table should contain equity securities according to the number of securities, while debt securities (bonds) should be indicated in nominal value (thousand currency)

*/ the currency ISO code of the denomination of the security for debt securities.

/ The stock owned by the issuer of the security cannot be included in Columns **e-q. (These stocks must be reported in Column **"r"**.)

MNB identification code: **E45**

Table 04 Characteristics of securities reported under Code 111 by the reporting institution

Serial number	Referred Table	Referred Serial number	Name of the security	Securities identification code	Long name of the security	Issuer's name	Issuer's country	Date of issue	Maturity date	Denomination	Demonimiation value	Legal title	Interest rate	Type of interest payment	Interest payment date	Frequency of interest payment	First interest payment date	Capital payment data	Yield/interest/dividend payment data	Special rights relating to the securities
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t
01																				
02																				
03																				
04																				
05																				
…																				
…																				
…																				
nn																				

Table 05 Securities placed by the reporting institution elswhere but not in KELER accounts*

Serial number	Securities identification (ISIN code)	Name of the security	Code of the observation unit of the stock**	Stock of securities (items or thousand currency)	Title code of the placement	Place of securities	Code number of the place of securities
	a	b	c	d	e	f	g
01							
02							
03							
…							
…							
nn							

Debt securities (bonds) should be indicated in nominal value (thousand currency)

* Combined securities account. Stock exchange seettlement securities account. Collateral securities deposit account.

**/ the currency ISO code of the denomination of the security for debt securities..

Table 06 Securities deposited with the reporting institution by other reporting custody manager

Serial number	Securities identification (ISIN code)	Name of the security	Code of the observation unit of the sstock*	Stock of securities (items or thousand currency)	Title code of depositing	Reporting custody manager	Code number of the reporting custody
	a	b	c	d	e	f	g
01							
02							
03							
…							
…							
nn							

Debt securities (bonds) should be indicated in nominal value (thousand currency)

*/ The currency ISO code of the denomination of the security for debt securities..

Completion instructions for the report

Securities (issued by residents or non-residents) owned by or deposited with investment enterprises, broken down by owner

Securities (issued by residents or non-residents) owned by and deposited with banks and specialised credit institutions, broken down by owner

Government securities owned by or deposited with the Hungarian State Treasury, broken down by owner

I. General instructions

1. Definition of terms used throughout the report

a) The data supplies include the closing stocks of securities owned by or deposited with the data supplier for custody management, safeguarding or trusteeship on the last day of the month (as reference day), broken down according to the owners.

b) The E20 and E21 reports shall contain all securities issued in a series (government bonds, MNB bonds, Treasury bills, other bonds, shares, including those circulated in the form of depository receipts, investment fund shares, compensation notes, mortgage bonds, deposit certificates), regardless of whether they were issued by residents or non-residents, in Hungary or abroad. (The classification of depository receipts into papers issued by residents or non-residents is based on whether the underlying shares were issued by residents or non-residents).

Report E45 shall contain all government securities that may be maintained on the securities depository account listed in the General Conditions for Securities of the Hungarian State Treasury.

The tables should contain the reported securities broken down by series.

c) The report shall indicate all securities, whether issued publicly or privately.

d) The report shall contain the total amount of the securities stock owned by the data supplier, regardless of where the securities are physically located (with KELER Zrt., some other entity, or own safe). The report shall also contain the total amount of securities deposited with the data supplier for custody management, safekeeping or trusteeship, even if the data supplier has deposited the specific security somewhere else, or deposited it for safekeeping (see in details under point II.1: Secondary custody management). Security stocks deposited with the data supplier by other reporting custody managers cannot be reported in Table 01.

Expired securities shall not be included in the report.

2. Identification of securities and other issues

The ISIN code assigned to the specific security, or in the absence of an ISIN code, code 111 should be entered as the security identification code.

Under the name of security column for depository receipts, in addition to the name, enter the type of the security (ADR, EDR, GRD, etc.) also. The data should be separated from each other by space.

A particular security reported under Code 111 shall be indicated by the same name in each table of the report. Different names shall be used for each security series reported under Code 111.

All securities which are reported under Code 111 should also be reported with descriptive data in Table 04.

In reports E20 and E21 the depository receipt's (ADR, EDR, GDR, etc.) own ISIN code must be indicated (rather than the code of the underlying security).

3. Reporting of securities stocks

Securities stocks must be reported in all tables of the report as follows:

Debt securities (bonds) must be reported at nominal value in unit thousands, in the original denomination of the securities, in line with point c) below.

Reports E20 and E21 shall indicate the exact number of equity securities in the tables.

b) For bonds repayable during the term too, the nominal value adjusted with the payment has to be reported in the tables. For the compilation of the report, the T761 KELER statement for the reporting date must be used, which, in addition to the nominal values, also contains information on the current capital value. On the payment date, the reduced capital value has to be reported. If the last day of a month falls on a holiday, the capital needs to be carried over to this "notional" date, i.e., the report must contain the adjusted figure.

c) Securities denominated in the currencies of EMU states must be included in the report as if they were denominated in EUR, and the amounts have to be calculated on the basis of the exchange rates of the euro member currencies, linked to the euro. The exchange rates are listed in the technical guidelines as per point 2 of Annex 3 of this Decree available on the MNB website.

d) For reporting securities stocks of the reference day, events occurring between the date on which the report is prepared and the reference day must be taken into account.

4. A glossary of terms used in the tables and in these completion instructions is located in point I.H.2 of this Annex.

5. Correlations between the specific tables and rules of individual control of reports as per point 5 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

II. Cases requiring special treatment

1. Reporting certain securities transactions requiring special treatment

a) Repo transactions and securities lending agreements

1. Repo transactions: selling and repurchase agreements that has two types: hold-in custody and delivery repo transactions.

In case of hold-in custody repo transaction the purchaser of the security gets only limited capacity of disposal, he does not dispose on the security without restriction during the period of the transaction (e.g. in the case of transactions managed through KELER Zrt. it is not debited on the seller's account, only blocked), so it must be reported as the own property of the seller.

In case of delivery repo the purchaser of the security has full capacity of disposal on the purchased securities, he gets ownership and proprietorship of the securities as well (e.g. in the case of transactions managed through KELER Zrt. the securities are transferred from the seller's security account at KELLER Zrt. to the purchaser's security account int he same time as the payment occurs), so the purchaser must report it, the seller must not (The method is the same if the custody manager conclude a delivery repo transaction with its own client, so the transaction does not affect the KELER account directly: the data provider as the seller must not report the security as his own property but as the custody manager of the purchaser it must be reported in the sector of the purchaser).

2. Loan agreements: security transferred under the effect of a loan agreement must be repőorted as the own property of the debtor, it must not be reported int he stock of the creditor during the period of the agreement.

    – If the reporting custody manager borrowes predetermined number of securities from another reporting custody manager , the lender custody manager must decrease its own proprietorship of securities by the quantity of securities lended and the borrower custody manager must report this quantity of security as its own property.

- If the custody manager lends predetermined quantity of securities, the lender must decrease its own property by the lended quantity of securities. If the security borrower holds the securities on its account at the custody manager, the custody manager must report the securities in the borrower's sector. If the borrower sells the securities (or transfers to another custody manager), the lender custody manager must not report these securities.
- If the custody manager listed in stock exchange (data provider) sells its client's listed security based on the assignment of the client but the security does not arrive to the custody manager's account at KELER Zrt. at settlement date determined by KELER Zrt. (because of the delay of the client) and the custody manager surmounts the delayed account transfer with its on property based on the agreement with the client, the reports must be performed by following the instructions above. In this case the data provider's own property must be decreased by the quantity of securities provided, in the client's sector there must be no change.

The loan transactions must be reported since the performance date. The performance date is usually the date of the credit entry on the borrower's account at KELER Zrt.

b) **Secondary custody management:** in Table 01 the security is always reported by the institution which acts as the custody manager for the original owner. Therefore, in the case of multiple custody management the following procedure must be applied:

The reporting custody manager with whom the securities are placed originally by their owners, reports the securities in Tables 01 and 05. Securities placed with the data supplier by other reporting custody managers must not be included in Table 01, they can only be included in Table 06. It may happen that a data supplier passes on securities received from other reporting custody managers to another reporting custody manager for custody management. In such a case, the transferred securities stocks must be included in both Tables 06 and 05 (however, obviously they cannot be contained in Table 01).

c) **Securities placed with the data supplier as collateral of credit agreements:** If in the framework of any credit agreement (for example, lombard credit) a customer places securities with the data supplier, these securities must also be reported in the adequate customer sector.

d) **Asset management, portfolio management (for reports E20 and E21 only)** If the data supplier is engaged in asset management (portfolio management) in the case of which the custody manager is a different institution, the securities portfolio does not have to be reported in Table 01. However, concerning securities temporarily transferred to it in the framework of its commission agent activities relating to managed securities (in KELER account) the reporting technique applicable to secondary custody management must be applied, i.e., the securities have to be reported in Table 06.

The reporting obligation of the custody manager of managed securities exists from the date of purchase of managed securities to the date of sale of the securities. (The information applicable to the reporting date must be corrected during the time available until the submission of the report.)

Puffer-account (int he case of investment fund shares): The not issued or repurchased stocks on the so called puffer-accounts must be reported as the issuer's own property because of technical reasons.

III. Detailed instructions for the completion of the tables

1. For the definition of sectors the provisions of point 1 of Annex 3 of this Decree shall apply, as referred to in point I.A.4 of this Annex and published in the technical guidelines available on the official webpage of the MNB.

2. The codes to be used for the definition of securities denominations are defined in point 4.1 of Annex 3 of this Decree, and listed in the technical guidelines available on the MNB website.

3. The country codes to be used for the completion of the tables are specified in point 4.2 of Annex 3 of this Decree, and are listed in the technical guidelines available on the MNB website.

4. Codes used in the tables as per point 4.5 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

5. Dates must be entered in the YYYYMMDD format (if other information is also included in the specific column, the date shall be separated from the other information by space).

Table 01: Securities according to the owners' sectors

In all three reports, Table 01 contains the closing stocks of securities owned by or deposited with the data supplier for custody management, safeguarding or trusteeship, issued by residents and non-residents (in Hungary or abroad) on the last day of the month, broken down by owner.

In reports E20 and E21, securities issued in Hungary and traded abroad in the form of depository receipts (ADR, EDR, GDR etc.) must also be reported. (Depository receipts must be reported under their own ISIN codes, in the owner's sector). In addition, if the data supplier is a domestic conversion place (i.e. it keeps the account of the issuer of the depository receipt) then, and only then, the underlying deposit securities must also be included in the report, specifically in the sector of the issuer of the depository receipt (generally it is the non-resident sector).

Contents of the fields of individual columns:

b/ Precise name of the security. For depository receipts (reports E20 and E21), their type (ADR, EDR, GDR, etc.) shall also be reported.

c/ For equity securities the code DB (number of pieces) shall be used. Depository receipts shall be reported by the number of pieces (DB) of the underlying security as it is uncharacteristic that the underlying deposit is a debt security.

e/ It contains the securities owned by the data supplier. This column cannot contain the securities issued and possessed by the data supplier (which should be reported in column r).

From **g** to **q** / Securities owned by the customers of the data supplier, broken down by owner. Under column h only cooperative credit institutions and money market funds may be listed of the "Other monetary financial institutions". Securities owned by their issuers cannot be contained in these columns (they should be reported in column r).

r/ This column shall contain the securities owned and issued by the issuer. Therefore, this column contains the securities owned and issued by the reporting investment enterprise and the securities owned and issued by customers of the reporting investment enterprise. (For example, if the Issuer Zrt. owns 1,000 Issuer Zrt. common shares, they shall be reported here; or the data supplier is Bróker Zrt., which owns Bróker Zrt. bonds of HUF 1,500,000 nominal value, or Bróker Zrt. USD bonds of USD 200,000 nominal value.)

Instructions pertaining to Tables 02 and 03 apply to the data suppliers of reports E20 and E21 only.

Table 02: Securities holdings of non-residents broken down by holding sector

The table must be filled following the instructions at Table 01 but at sectorial breakdown in coloumn e)-n) must not depart from the MNB definition for „other monetary financial institutions".

Table 03: Country breakdown of securities owned by non-residents

Because of the country breakdown of foreign owners, in the table a particular security has to be listed as many times (indicating the ISIN code and security title) in as many countries its foreign owners possess it. (In the case of securities deposited behind depository receipts, the country of the institution issuing the depository receipt shall be reported under the country column.)

d/ In the case of securities deposited behind depository receipts the country code of the registered seat of the institution issuing the depository receipt shall be specified.

e/ It contains the securities portfolio of a   particular security owned by non-residents in that particular country.

Completion instructions with respect to the fields under all other columns are identical with those listed for Table 01.

Table 04: Characteristic features of securities reported under Code 111 by the data supplier

Contents of the fields of individual columns:

a/ The number of that table should be indicated in which the securities under Code 111 appear. (If it relates to several tables, the first reporting table as per serial numbers should be indicated.)

b/ It shows the serial number of the row in the table specified in field **a** which contains the securities concerned.

d/ In addition to securities identification codes, their types should also be specified. (For example, CUSIP, own, etc.). The data should be separated from each other by space.

The codes to be used in column g) are listed in point 4.2 of Annex 3 of this Decree (Country codes (ISO) and codes of international organisations).

In all cases, dates must be entered in the YYYYMMDD format, starting with zero when applicable.

The codes to be used in column j are listed in point 4.1 of Annex 3 of this Decree (Foreign currency codes).

l/ Must be filled based on the code list.

m/ Not to be completed unless the security is a debt security with a fixed interest rate, i.e. field **l** contains 'D' and field **n** contains 'F'.

Maximum three characters are allowed for a whole number and maximum six characters as a decimal number.

n/, p/ q The codes to be used are listed in point 4.5 of Annex 3 of this Decree and in the technical guidelines available on the MNB website. Not to be completed unless the security is a debt security, i.e. field **l** is 'D'.

o/ Not to be completed unless the security is a debt security, i.e. field **l** is 'D'.

For a full calendar year, the first interest payment date within the calendar year must be specified.

Table 05: Securities placed by the data supplier somewhere other than KELER accounts

Table 05 is used to report securities placed by the data supplier at different places (including its own depository) but not in KELER accounts (combined aggregate securities account, collateral security deposit account).

Contents of the fields of individual columns:

e/ The codes to be used are listed in point 4.5 of Annex 3 of this Decree and in the technical guidelines available on the MNB website.

f/ The institution in which the securities have been deposited should be indicated. (If the securities have been placed in the institution's own depository, the data supplier's name should be reported.)

g/ The registration number of the company specified in column "f", and for non-residents "00000001" must be indicated.

Completion instructions with respect to the fields under all other columns are identical with those listed for Table 01.

Table 06: Securities placed with the data   supplier by other reporting custody managers

Table 06 should list the securities which are placed with the data supplier by another reporting custody manager (resident bank, specialised credit institution, investment company). These securities may show up on the data supplier's KELER account, in its own depository, or if the data supplier has passed them on into, for example, tertiary custody management, on the accounts of a different reporting custody manager also. (Obviously, in this latter case the securities concerned should also be included in Table 05.)

These stocks cannot be reported in Table 01.

Contents of the fields of individual columns:

e/ The codes to be used are listed in point 4.5 of Annex 3 of this Decree and in the technical guidelines available on the MNB website.

f/ The name of that reporting custody manager should be specified which has placed the securities with the data supplier.

g/ The registration number of the company specified in Column "f" must be reported here.

Completion instructions with respect to the fields under all other columns are identical with those listed for Table 01.

Security stocks kept in combined aggregate securities account and collatereal security deposit accounts at KELER Rt.

(items or thousand currency)

Serial number	Main account holder's code number	Name of the main account holder	ISIN code	Number of the security	Code of the observation unit of the stock*	Total secuities stock in the account		Of which balance of the puffer account
						owned by the institution	owned by third parties	
	a	b	c	d	e	f	g	h
0001								
0002								
0003								
0004								
...								
...								
...								
9999								

*/ Items for equity-type securities, and the currency ISO code of the denomination of the security for debt securities.

MNB identification code: **E23**

Completion instructions for the report

Securities on consolidated aggregate securities accounts and collateral securities deposit accounts kept by KELER Zrt.

General instructions

1. The table contains all securities of economic organisations kept in their combined aggregate securities accounts and collateral securities deposit accounts maintained at Keler Zrt.

2. The securities have to be listed according to securities series and main account holders.

3. The report must contain the closing securities stocks at the end of the month, accounted in the combined aggregate securities accounts and collateral securities deposit accounts.

4. The securities shall be reported as follows:
a)   for equity securities the securities have to be reported by items,
b)   debt securities (bonds) must be reported in nominal value, in the original denomination of the securities. (Securities denominated in the currencies of the EMU states must be reported as if they were denominated in euro, and the balances have to be calculated on the basis of the exchange rate of euro member currencies linked to the euro) The exchange rates as per point 2 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

5. For equity securities, the code of the observation unit of the code is the DB code (number of pieces or items), while for debt securities it is the ISO code of the currency of the denomination of the security. (The foreign currency codes as per point 4.1 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.)

6. The total securities account stock shall be broken down as own (own securities) and third-party (owned by customers).

7. Of the total securities account balance (f+g) the balances included in buffer accounts (repurchased by the issuer or not traded) must be reported separately (in column h).

8. A glossary of terms used in the tables and in these completion instructions is located in point I.H.2 of this Annex.

Table 01 ISIN codes and other basic information of securities issued by KELER Rt.

Serial number	Date of last modification	Modification type	ISIN status	Cross references	ISIN code	Official name of security	CFI code	Security type	Security sub-type	Issuer's code	Issuer's name	Name of fund manager
	a	b	c	d	e	f	g	h	i	j	k	l
01												
02												
03												
04												
05												
…												
nn												

(continued)

Country of the issuer's registered	Basic denomination	Currency type	Total number issued	Total nominal value issued	Security issue date	Maturity date	Form of appearance of the security	Interest rate	Interest payment date	Frequecy of interest payment	First interest payment date	Listed at BSE	Event code
m	n	o	p	q	r	s	t	u	v	w	x	y	z

MNB identification code: **E27**

Table 02 Issues, redemptions and interest payments of securities

Serial number	ISIN code	Corporate action/ Transaction code	Transaction date	Observation unit of quantity	Issue, redemption, interest payment and stock transfer data	Cross references
	a	b	c	d	e	f
01						
02						
03						
04						
05						
…						
nn						

Table 03 ISIN codes and other basic information of securities kept in securities accounts managed by KELER Rt., issued by other Numbering Agencies

Sor-szám	ISIN code	Short name of security	Nominal value (basic denomination)	Currency type	Security type
	a	b	c	d	e
01					
02					
03					
04					
05					
…					
nn					

**Completion instructions for the report
ISIN codes and other basic data of securities issued by KELER Zrt.**

I. General instructions

1. The report has to be submitted to KELER Zrt., containing the ISIN codes and other basic information of securities for which KELER Zrt. as the National Numbering Agency has issued an ISIN code (Tables 01 and 02), as well as those securities for which KELER does not issue the ISIN code but it has information about the given securities in its systems (Table 03).

2. The report should only contain those records in the case of which a change has occurred in one of the fields.

3. The stocks of securities originally denominated in one of the EMU member currencies must always be reported in euro, using the EUR currency ISO code.

4. A glossary of terms used in the tables and in these completion instructions is located in point I.H.2 of this Annex.

II. Detailed instructions for the completion of the tables

1. The codes to be used for the definition of securities denominations are defined in point 4.1 of Annex 3 of this Decree, and listed in the technical guidelines available on the MNB website.

2. The country codes to be used for the completion of the tables are specified in point 4.2 of Annex 3 of this Decree, and are listed in the technical guidelines available on the MNB website.

3. The codes used in tables are listed in point 4.5 of Annex 3 of this Decree (technical guidelines) available on the MNB website.

01   Table 01: ISIN codes of securities issued by KELER Zrt. and other basic information

Contents of individual columns
a) Date of the issue or termination of the ISIN code or, in case of modifications, date of record update.

b), c), h), i), t), w), y), z) Must be filled according to the code list.

d/ Maximum 18 references, separated by space. Each reference contains a 12-digit ISIN code, plus 1 additional code, which are listed in the technical guidelines.

f) short name of debt security should be entered here.

g) The code agreed to ISO 10962 standard regarding the classification for financial instruments.

j) In the case of investment fund shares here must be list the technical identification number provided by the MNB to the investmend fund and KELER Zrt. When a new investment fund starts its operation, the MNB identification number must be substituted by „FB000000" until its creation. If the issuer is non-resident (it does not have KSH identification number or MNB-KELER Zrt. mutual fictitious identification code), „00000001" code must be used here.

k) The official name of the issuer company. (For investment fund shares the mutual fund shall be the issuer).

l) To be completed for investment fund shares only.

q) This is a mandatory field if either of the basic denomination **(n)**, or the total number issued **(p)** fields may not be identified. (To be completed in currency units, in the currency type defined in field **o**, or in HUF for MCUs.)

r) Date of the first issue of the security.

s) To be completed for securities with a maturity.

u) Not to be completed unless the security is a debt security with a fixed interest rate.

v) On the basis of a full calendar year, the first interest payment date within the calendar year. Not to be completed unless the security is a debt security and the value of field **c** is "A".

The interest payment date should only be reported at the first time, after this information is available.

w) Not to be completed unless the security is a debt security, and the value of field **b** is "N", and the value of field **c** is "A".

x) Not to be completed unless the security is a debt security, and the value of field **b** is "N", and the value of field **c** is "A".

The possible connections between coloumn a)-e) and z) can be found in point 5 of Annex 3 of this decree (technical guidelines) that is available at MNB website.

Table 02: Issues, redemptions and interest payments of securities

The table contains the data of changes in the stock of securities of a particular series taking place since the previous E27 report (issue, redemptions, interest payment and portfolio transfer). For the modified record, the value of the Document type field should be 'M', and the value of the Completion date field should contain the date of modification.

Issue data must be provided for all securities for which KELER Zrt. provides an identifier, redemption data should be provided only for those securities which are paid during their term, and interest payment data need to be provided for debt securities with a fixed interest rate the cash-flow of which cannot be clearly identified from the data contained in columns **u–x** of Table 01.

Contents of individual columns

b) The codes to be used are listed in the technical guidelines.

f) Completion instructions are consistent with those listed for column **d** of Table 01.
d/ For value data of securities, the currency ISO code of the denomination of the securities, and for securities specified in units DB, or in the case of percentage data, PC must be used.

e) For percentage values, the amount of payment expressed as a percentage of the denomination value needs to be specified. The issue data must be provided in the observation unit of quantity. For portfolio transfer: a positive figure is required for a portfolio increase, and a negative figure needs to be used for portfolio decrease.

Table 03: ISIN codes and other basic information of securities kept in securities accounts managed by KELER Zrt., issued by other "Numbering Agencies"

Contents of individual columns

e) The codes to be used are listed in the technical guidelines.

Share option transactions at BSE

Table 01 Daily turnover at BSE option market (Call)

contract

Serial number	Share product with option	Option series	Call				Settlement price (HUF)
			Resident		Non-resident		
			Buying	Selling	Buying	Selling	
	a	b	c	d	e	f	g
001							
002							
003							
...							
…							
...							
...							
nnn							

Table 02 Daily turnover at BSE option market (Put)

contract

Serial number	Share product with option	Option series	Put				Settlement price (HUF)
			Resident		Non-resident		
			Buying	Selling	Buying	Selling	
	a	b	c	d	e	f	g
001							
002							
003							
...							
…							
...							
...							
nnn							

Share option transactions at BSE

Table 03 Open interest at BSE option market (at the end of the business day) (Call)

contract

Serial number	Share product with option	Option series	Call			
			Resident		Non-resident	
			Buying	Selling	Buying	Selling
	a	b	c	d	e	f
001						
002						
003						
...						
…						
...						
...						
nnn						

Table 04 Open interest at BSE option market (at the end of the business day) (Put)

contract

Serial number	Share product with option	Option series	Put			
			Resident		Non-resident	
			Buying	Selling	Buying	Selling
	a	b	c	d	e	f
001						
002						
003						
...						
…						
...						
...						
nnn						

Share option transactions at BSE

Table 05 Options called on the business day at the BSE option market (Call)

contract

Seerial number	Share product with option	Option series	Called **call** option			
			By residents	Towards residents	By non-residents	Towards non-residents
	a	b	c	d	e	f
001						
002						
003						
...						
…						
...						
...						
nnn						

Table 06 Options called on the business day at the BSE option market (Put)

contract

Serial number	Share product with option	Option series	Called **put** option			
			By residents	Towards residents	By non-residents	Towards non-residents
	a	b	c	d	e	f
001						
002						
003						
...						
…						
...						
...						
nnn						

Table 07 Premium relating to the turnover of the business day at the BSE option market

HUF

Serial number	Share product with option	Option series	Premium **paid** by		Premium **received** by	
			residents	non-residents	residents	non-residents
	a	b	c	d	e	f
001						
002						
003						
...						
…						
...						
nnn						

Completion instructions for the report

Share option transactions at the Budapest Stock Exchange (BSE)

I. General instructions

1. Regarding the definition of residents and non-residents, the provisions of point I.A.3 of this Annex shall apply.

2. The tables contain the aggregate data of residents and non-residents (i.e. data are not broken down by broker or by client).

3. Each option series can only be included in the tables once.

4. All actually existing instruments must be reported. The name or code of already existing option series cannot change.

5. Correlations within the specific tables as per point 5 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

II. Detailed instructions for the completion of the tables

1. In Tables 01 and 02 the settlement prices must be specified with one decimal.

MNB identification code: **E48**

Table 01.: Monthly statistics on capitalisation and trading of shares listed on BÉT

Line code	Reference month	Share		Number of shares listed (pcs.)	Currency	Denomination	Closing price (HUF)	Turnover	
		ISIN code	Name					Value Single counted (HUF)	Quantity Single counted (pcs.)
	a	b	c	d	e	f	g	h	i
01									
…									
…									
…									
…									
nn									

MNB identification code: **E48**

Table 02.: Monthly statistics on listing and delisting of shares

Line code	Company listed on BÉT		Stock exchange event		Share					Note
	Registration number	Name	Description	Date	ISIN code	Name	Quantity (pcs.)	Currency	Denomination	
	a	b	c	d	e	f	g	h	i	j
01										
…										
…										
…										
nn										

MNB identification code: **E48**

<div style="text-align:center">

Completion instructions for the report
Capitalisation and turnover of shares which are traded on BSE, listing and unlisting of shares

</div>

I. General instructions

This report applies to all shares which were traded on the BSE during the month to which it pertains (at least one day).

A glossary of terms used in the tables and in these completion instructions is located in point I.H.2 of this Annex.

II. Detailed instructions for the completion of the table

For the definition of the currency type the codes to be applied as per point 4.1 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB. For securities denominated in the currencies of EMU states (e.g. Graphisoft) "EUR" shall be indicated.

Verificatory rules to send correct reports are listed in point 5 of Annex 3 of this Decree (technical guidelines) available on the MNB website.

Table 01: Capitalisation and turnover of shares which are traded on the stock exchange
All shares which were traded on the BSE on the last day of the reference month shall be reported.

Content of individual columns

f/ This box is for the denomination in the currency indicated in column "e".
Securities denominated in the currencies of EMU states must be included in the report as if they were denominated in euro, and the amounts have to be calculated on the basis of the exchange rates of the euro member currencies, linked to the euro. The exchange rates are listed in point 2 of Annex 3 of this Decree (technical guidelines) available on the MNB website.

g/ The monthly close-out price of securities shall be indicated in forint. If none was sold during the month, the last closing-out price shall be indicated.

Table 02: Monthly data relating to the listing and unlisting of shares
This table shall be completed only for securities that were admitted to the stock exchange, or unlisted during the month, and also for those securities traded on BSE, where due to a corporate event the paper's ISIN-code, quantity, currency or denomination was modified.

Content of individual columns

c/ The codes to be used as per point 4.5 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

g/ Quantity of shares affected by the stock exchange event, showing the number of pieces.

i/ This box is for the denomination in the currency indicated in column "h". (For more information see Table 01, column f.)

j/ Please use this field to provide a brief description of the event indicated in column **c**, or the one leading to it or providing an explanation for it. (For example, in the case of a new package introduced for listing on the stock exchange: private capital increase, conversion of employee shares, conversion of bonds, conversion of dividends etc.; or in the case of other corporate events: e.g. distribution of shares.)

Table 01: Interest accrued on government securities in circulation

million HUF

NO.	Type of the security	ISIN code	Stock in nominal value	Difference between nominal value and issuing value	Stock of accrued interest	Stock of accrued interest coming from coupons	Net interest expenses, cash flow	Interest expenses, accrual basis
	a	b	c	d	e	f	g	h
01	**1. HUF government bonds**							
02	**2. Discount treasury bills**							
03	**3. Treasury bills with interest**							
04	**4. Treasury saving bonds**							
05	1-year-expiry							
06	2-year-expiry							
07	**5. Foreign exchange government bonds**							

Table 02: Interest accrued on the debts of the central government

Sor-szám	Type of the debt	ISIN code	Stock in nominal value	Difference between nominal value and issuing value	Stock of accrued interest	Stock of accrued interest coming from coupons	Net interest expenses, cash flow
	a	b	c	d	e	f	g
01	**1. HUF government bonds**						
02	**2. Discount treasury bills**						
03	**3. Treasury bills with interest**						
04	**4. Treasury saving bonds**						
05	1-year-expiry						
06	2-year-expiry						
07	**5. Foreign exchange government bonds**						
08	**6. HUF loan, MNB**						
09	**7. HUF loan, other resident**						
10	**8. HUF loan, non-resident**						
11	**9. Foreign exchange loan, MNB**						
12	**10. Foreign exchange loan, other resident**						
13	**11. Foreign exchange loan, non-resident**						
14	**12. ÁKK M2M deposit debt**						
15	**13. Net securities swaps, MNB**						
16	**14. Net securities swaps, other**						
17	**15. Net loan swaps, MNB**						
18	**16. Net loan swaps, other**						

million HUF

Interest expenses, accrual basis
h

MNB identification code: **E50**

Completion instructions for the report

Accrued interest on government securities and central government debt

Detailed instructions for the completion of the tables

Accrued interest means that the creditor receives a continuous interest income during the term of the loan. However, the actual interest payment typically takes place in phases, thus the creditor has an accrued interest claim against the borrower. The financial settlement of the interest implies the payment of this interest claim.

The methodological guidelines for the calculation of accrued interest referred to in point 9 of Annex 3 of this Decree are available in the technical guidelines published on the official website of the MNB.

 A glossary of terms used in the tables and in these completion instructions is located in point I.H.2 of this Annex.

Table 01: Interest accrued on government securities in circulation

All government securities shall be reported broken down by type and within type, broken down by series, duly marked with their ISIN codes. Treasury savings bonds shall be broken down by maturity only (one or two-year maturity). The table shall contain all government securities which were in circulation on any day of the reference month.

In the absence of direct information, for treasury savings bonds accrued interest shall be estimated. The accrued interest on securities denominated in foreign currency shall be converted to forint at the official central bank exchange rate prevailing at the end of the reference period.

Table 02: Interest accrued on the central government debt

Individual debt components should be listed by type; loans and swaps should not be broken down.
The table shall contain those debt components which existed at the end of the reference quarter. On the other hand, turnover data pertains to the entire reference quarter.

The contents of columns b–g shall be consistent with the relevant items in Table 01.

When supplying information on the stock of government papers, loans and the related interest payments, these debt components shall be reported without the derivatives linked to them (according to original currency and interest). The data supplier shall use separate rows to indicate the net book value (exchange rate) of derivatives (swaps) booked on the liabilities side, and the net interest payment of derivatives, booked on the expenses side. It is not required to calculate accrued interest on derivatives (due to derivatives) or accrued interest expenses.

MNB identification code: **E53**

Table 01.1: Results of government bond auctions

No.	ISIN code	Name of the security	Date of the auction	Date of financial settlement	Expiry date	Expiration in years	reg.no.of the auction	Nominal interest (%)	Type of interest	Minimal annual yield (%)	Maximal annual yield (%)
	a	b	c	d	e	f	g	h	i	j	k
01											
02											
03											
…											
…											
nn											

continued

Average annual yield (%)	Minimal selling price (%)	Maximal selling price (%)	Average selling price (%)	Offered quantity (million HUF)	Total amount of the offers (million HUF)	Offers (in pieces)	Total amount of offers accepted (million HUF)	Accepted offers (in oieces)	To the account of AKK	Amount of issuing
l	m	n	o	p	q	r	s	t	u	v

MNB identification code: **E53**

Table 01.2: Results of discount treasury bill auctions

No.	ISIN code	Name of the security	Date of the auction	Date of financial settlement	Expiry date	Expiration	Expiration indays	Type of issuance	Minimal yield (%)	Maximal yield (%)	Average yield (%)
	a	b	c	d	e	f	g	h	i	j	k
01											
02											
03											
…											
…											
nn											

continued

Minimal selling price (%)	Maximal selling price (%)	Average selling price (%)	Offered quantity (million HUF)	Total amount of the offers (million HUF)	Offers (in pieces)	Total amount of offers accepted (million HUF)	Accepted offers (in oieces)	To the account of AKK	Amount of issuing
l	m	n	o	p	q	r	s	t	u

MNB identification code: **E53**

Table 01.3: Interest bearing treasury bill issue information

No.	ISIN code	Name of the security	Date of the issuance	Date of financial settlement	Expiry date	Expiration in days	Nominal interest	Issued quantity	Selling on the market	quantity put on AKK account
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

Table 02.1.: Results of government bond repurchase (reverse) auctions

Sor-szám	ISIN code	Name of the security	Date of the auction	Date of financial settlement	Expiry date	Offered quantity (million HUF)	Offers (in pieces)	offers accepted (million HUF)	Accepted offers (in oieces)	Minimal yield (%)	Maximal yield (%)	Average yield (%)	Minimal fx rate (%)	Maximal fx rate (%)	Average fx rate (%)
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01															
02															
03															
…															
…															
nn															

Table 02.2. Results of discount treasury bill repurchase (reverse) auctions

Sor-szám	ISIN code	Name of the security	Date of the auction	Date of financial settlement	Expiry date	Offered quantity (million HUF)	Offers (in pieces)	offers accepted (million HUF)	Accepted offers (in oieces)	Minimal yield (%)	Maximal yield (%)	Average yield (%)	Minimal fx rate (%)	Maximal fx rate (%)	Average fx rate (%)
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01															
02															
03															
…															
…															
nn															

Table 03: Data on forint-denominated government bonds issued privately (in Hungary and abroad) by the Hungarian government

No.	ISIN code	Name of the security	Date of issuance	Date of financial settlemen ts	Date of expiry	Place of issuance	Type of interest	Nominal value (million HUF)	Issuing price (in the percentage of the nominal value)	Nominal interest (%)
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
04										
05										
…										
…										
…										
nn										

Table 04: Data on foreign currency-denominated government bonds issued (in Hungary and abroad) by the Hungarian government

No.	ISIN code	Name of the security	Date of issuance	Date of financial settlemen ts	Date of expiry	Expiration in years	Denominatio n	Place of issuance	Issued quantity (in million foreign exchange)	Issued quantity in nominal value (in million HUF)	Issuing price (in the percentage of the nominal value)	Type of interest	Nominal interest (%)
	a	b	c	d	e	f	g	h	i	j	k	l	m
01													
02													
03													
…													
…													
nn													

Completion instructions for the report
Security issues of the Hungarian government

I. General instructions

This data supply covers the debt securities issued (in Hungary or abroad) by the Hungarian government.

Each issue shall be reported in a separate row.

A glossary of terms used in the tables and in these completion instructions is located in point I.H.2 of this Annex.

II. Detailed instructions for the completion of the tables

In all cases, dates must be entered in the yyyy.mm.dd format, starting with zero when applicable.

For the definition of the country of issue the country codes to be applied as per point 4.2 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

Table 01.1: Results of government bond auctions

Contents of the fields of individual columns:

The codes to be used in columns **i** and **f** as per point 4.5 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

Currently the values of column **f** are: Y3, Y5, Y10, and Y15. In case a government bond is subsequently issued with a different term, the code shall be generated in the same format as above.

g/ Auction serial number: this field displays the actual tranche serial number issued for the specific government bond.

h/ Nominal interest is the value of the coupon. To be completed only for government bonds with a fix interest rate.

j/ Minimum annual yield determined at the specific auction, defined in percentages.

k/ Maximum annual yield determined at the specific auction, defined in percentages.

l/ Average annual yield determined at the specific auction, defined in percentages.

m/ Minimum price accepted at the auction, defined in percentages.

n/ Maximum price accepted at the auction, defined in percentages.

o/ Average sale price determined at the auction, defined in percentages.

p/ Amount announced for auction sale, defined in HUF millions.

q/ Purchase bids submitted at the auction, defined in HUF millions.

r/ Number of purchase bids submitted at the auction, defined in pieces.

s/ Market sale value, defined in HUF millions.

t/ Number of accepted bids at the specific auction, defined in pieces.

u/ Amount issued on the account of the Government Debt Management Agency (ÁKK) in addition to market sale, defined in HUF millions.

v/ Total issue: the combined amount of market sales and issues on the account of ÁKK, defined in HUF millions.

Table 01.2: Results of discount treasury bill auctions

Contents of the fields of individual columns:

Definitions of columns **a** and **d** are located in the glossary of terms of securities statistical data supplies (in point h of Annex 2).

The codes to be used in **h** are listed in point 4.5 of Annex 3 of this Decree (List of codes for securities data supply (E type)) and in the technical guidelines available on the official website of the MNB.

Currently the values of column **f** are: M3, M6, and M12. In case a discount treasury bill is subsequently issued with a different term, the code shall be generated in the same format as above.

g/ The term of the treasury bill defined in days.

i/ Minimum annual yield according to the ISMA conventions, determined at the specific auction, defined in percentages.

j/ Maximum annual yield according to the ISMA conventions, determined at the specific auction, defined in percentages.

k/ Average annual yield according to the ISMA conventions, determined at the specific auction, defined in percentages.

l/ Minimum annual discount rate determined at the specific auction, defined in percentages.

m/ Maximum annual discount rate determined at the specific auction, defined in percentages.

n/ Average annual discount rate determined at the specific auction, defined in percentages.

o/ Minimum price accepted at the auction, defined in HUF millions.

p/ Maximum price accepted at the auction, defined in HUF millions.

q/ Number of average sale price determined at the auction.

r/ Amount announced for auction sale, defined in HUF millions.

s/ Number of purchase bids submitted at the auction.

t/ Number of purchase bids submitted at the auction, defined in HUF millions.

u/ Market sale value, defined in HUF millions.

Table 01.3: Interest bearing treasury bill issue information

Contents of the fields of individual columns:

Definitions of columns **a** and **d** are located in the glossary of terms of securities statistical data supplies (in point h of Annex 2).

f/ The term of the treasury bill defined in days.

g/ The nominal interest rate of the issued treasury bill defined in percentages.

h/ Total issue: the combined amount of market sales and issues on the account of ÁKK, defined in HUF millions.

i/ Market sale value, defined in HUF millions.

j/ Amount issued on the account of the Government Debt Management Agency (ÁKK) in addition to market sale, defined in HUF millions.

Table 021 and Table 022: Results of government bond / discount treasury bill repurchase (reverse) auctions

Contents of the fields of individual columns:

Definitions of columns **a** and **d** are located in the glossary of terms of securities statistical data supplies (in point h of Annex 2).

f/ Bids submitted at the reverse auction, defined in HUF millions.

g/ Number of bids submitted at the reverse auction, defined in pieces.

h/ Amount of bids accepted at the reverse auction, defined in HUF millions.

i/ Number of bids accepted at the reverse auction, defined in pieces.

j/ Minimum annual yield determined at the specific reverse auction, defined in percentages.

k/ Maximum annual yield determined at the specific reverse auction, defined in percentages.

l/ Average annual yield determined at the specific reverse auction, defined in percentages.

m/ Minimum price accepted at the reverse auction, defined in percentages.

n/ Maximum price accepted at the reverse auction, defined in percentages.

o/ Average sale price determined at the reverse auction, defined in percentages.

Table 03: Data on forint-denominated government bonds issued privately (in Hungary and abroad) by the Hungarian government

Contents of the fields of individual columns:

The codes to be used in column **g** as per point 4.5 of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

h/ Nominal value of the issued amount of the specific government bond, defined in HUF millions.

i/ The issue price shall be reported as a percentage of the existing nominal value (adjusted by principal payment). For example, if the issue price is 98.25% of the nominal value, the reported number should be 0.9825.

j/ Nominal interest rate: it is the value of the coupon, defined in percentages. To be completed only for government bonds with a fixed interest rate.

Table 04: Data on foreign currency-denominated government bonds issued (in Hungary and abroad) by the Hungarian government

Contents of the fields of individual columns:

The codes to be used in columns **l** and **f** as per point 4.5 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

Currently the values of column **f** are: Y5, Y10. In case a government bond is subsequently issued with a different term, the code shall be generated in the same format as above.

i/ Nominal value of the issued amount of the specific government bond in the denomination currency, defined in currency thousands.

j/ Nominal value of the amount issued, defined in HUF millions converted at the central bank FX mid-rate prevailing on the day of the settlement.

k/ The issue price shall be reported as a percentage of the existing nominal value (adjusted by principal payment). For example, if the issue price is 98.25% of the nominal value, the reported number should be 0.9825.

m/ Nominal interest rate: it is the value of the coupon, defined in percentages. To be completed only for government bonds with a fixed interest rate.

Table 01 Debt securities - other than Hungarian government bonds - to be launched on the Stock Exchange

Serial number	ISIN code	Name of security	Maturity date	Quantity to be launched on the Stock Exchange (in unit of currency)	Currency	Date of first trading day	Type of security	Name of issuer	Seat of issuer	Country of seat of issuer	Credit rating			Name of guarantor	Seat of guarantor	Comment
											Moody's	S&P	Fitch			
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
01																
02																
03																
04																
05																
06																
07																
08																
09																
mn																

Table 02. Changes in data of listed debt securities

Serial number	ISIN code	Name of security	Name of changed data of security	Date of data change	Previous value of changed data of security	New value of changed data of security
	a	b	c	d	e	f
01						
02						
03						
04						
05						
…						
nn						

MNB identification code: **E57**

Table 03. Data relating to quotation to listed debt securities

Serial number	ISIN-code	Name of security	Name of the other party of the quotation contract	Period of quotation	Maximum bid-ask spread	Minimum quantity for purchase	Start of validity	End of validity
	a	b	c	d	e	f	g	h
01								
02								
03								
04								
05								
…								
nn								

**Completion instructions for the report
Data on debt securities listed or to be listed on the Stock Exchange**

I. General instructions

Hungarian government bonds shall not appear in the report.

II. Detailed instructions for the completion of the tables

Table 01: Debt securities – other than Hungarian government bonds – to be launched on the Stock Exchange

In the table preliminary data shall be given on the planned launch.

Content of the columns of the table:

g/ Type of security

Values in this field may be government securities (only if issued abroad), mortgage bonds, corporate bonds issued by an economic organisation, local government bonds, bonds issued by international organisations, and other.

k/, l/ and m/ "Long term" credit rating of the security issued by an international credit rating firm. Instead of the security's rating, the rating of the guarantor of the obligations undertaken in the security may be used. The better rating shall be used.

n/, o/ Name and registered seat of the guarantor of the obligations undertaken in the security (other than the issuer)

p/ Comments: supplementary notes to the data supplied.

Table 02: Changes in the data of listed debt securities

Table 02 shall be completed upon changing any of the data in Table 01.

Table 03: Data related to the quotation of listed debt securities

This table shall be completed if the issuer has concluded a quotation contract with any of the Stock Exchange members concerning any of the listed securities.

Table 01: Interest data on Hungarian government bonds

No.	Code ISIN	Name of the security	Date of the interest declaration	Beginning if the interest period	End of the interest period	Declared annual interest	Date of interest payment	Interest payable
	a	b	c	d	e	f	g	h
01								
02								
03								
04								
05								
…								
…								
…								
nn								

Table 02: Cash-flow tables of the Hungarian government bonds in circulation

No.	Code ISIN	Name of the security	Discription of the event	Date of the event	Date of the payment	Annual interest (%)	Interest payable (%)	Change in capital (%)
	a	b	c	d	e	f	g	h
01			**Issuance**					
02			Interest payment 1					
			Interest payment 2					
			Interest payment 3					
			…..					
			…..					
			Interest payment n					
			Expiration					
nn								

MNB identification code: **E58**

**Completion instructions for the report
Interest on Hungarian government securities**

I. General instructions

This data supply covers the interest bearing **debt securities** issued (in Hungary or abroad) by the Hungarian government. (Currently this implies government bonds denominated in forint or foreign currency, and interest bearing treasury bills).

A glossary of terms used in the tables and in these completion instructions is located in point I.H.2 of this Annex.

II. Detailed instructions for the completion of the tables

Table 01: Interest information of Hungarian government securities

This report shall include the current interest on all interest bearing (fixed and variable) securities issued by the Hungarian government, if the interest was assessed in the reference month.

Table 02: Cash-flow tables of Hungarian government securities in circulation

This report shall include the cash-flow related to all interest bearing (fixed and variable) securities issued by the Hungarian government.

The first report must contain all securities in circulation during the reference month, including those maturing in the reference month. The subsequent reports should only include securities issued during the reference month.

Contents of the fields of individual columns:

c/ Description of the cash-flow event (issue, interest payment, maturity).
e/ Date of actual payment. The data in column "b" can be different from the exact date of the related cash-flow item only if that is not a working day. If it is not, then the next working day shall be entered here.
f/ Annualised rate of the interest rate determined on the specific day, defined in percentages.
g/ Size of interest due and actually paid on the specific day, defined in percentages.
h/ Change in the principal receivable represented by the security, defined in percentages.

Table 01: Report on repo-type transactions

Serial number	ISIN code	Name of security	Contracting partners						Registration number of the custodian of Partner 1	Name of custodian of Partner 1	Registration number of the custodian of Partner 2	Name of custodian of Partner 2	Type of transaction	Direction of transaction	Unit observed (currency ISO code, or pc)	Stock of securities						Date of first transfer	Date of second transfer
			Registration number of Partner 1	Name of Partner 1	Sector of Partner 1	Registration number of Partner 2	Name of Partner 2	Sector of Partner 2								at nominal value or piece (in the unit of observation set in column "o")	at net purchase price (thousand HUF)	at gross purchase price (thousand HUF)	size of cash deposit for securities loans (thousand HUF)	net repurchase price (thousand HUF)	gross repurchase price (thousand HUF)		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w
01																							
02																							
03																							
04																							
..																							
..																							
..																							
nn																							

MNB identification code: **E60**

Table 02: Data on securities as collateral

Serial number	Referenced serial number	Securities as collateral		Unit observed (currency ISO code, or pc)	Quantity of collateral securities with nominal value or pieces (in the unit of observation set in column "d")
		ISIN code	name		
	a	b	c	d	e
01					
02					
03					
04					
..					
..					
..					
nn					

MNB identification code: **E60**

Completion instructions for the report
Report on repo-type and other securities transactions

I. General instructions

1. Only the repo-type transactions still open on the reference date of the data supply shall be reported. Data suppliers shall only report on their own transactions (and not their clients' transactions). In the framework of this data supply, own account transactions shall be deemed own transactions, as well as transactions which albeit do not affect the own account, but have been concluded by the data provider on its own behalf and are indicated in the balance sheet of the data provider.

2. A glossary of terms used in the tables and in these completion instructions is located in point I.H.2 of this Annex.

II. Detailed instructions for the completion of the tables

The codes used in tables are listed in point 4.5 of Annex 3 of this Decree (technical guidelines) available on the MNB website.

In the case of equity instruments, the stock shall be indicated according to the number of pieces, while debt securities shall appear in the report at nominal value in thousand units, in the original denomination of the security, with the following considerations:
securities denominated in EMU member currencies shall appear as if they were denominated in euro, while the value of the portfolios shall be determined on the basis of the rates of the member currencies to the euro.
The rate of exchange are listed in point 2 of Annex 3 of this Decree (technical guidelines) available on the MNB website.

The codes to be used for the definition of the denomination as per point 4.1 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

Verificatory rules to send correct reports are listed in point 5 of Annex 3 of this Decree (technical guidelines) available on the MNB website.

Table 01: Report on repo-type and other securities transactions

1. In the table the contracting parties of the repo transaction are the seller and the buyer and the contracting parties of the other transactions involving securities are the lender and the borrower. If any of the identification data is not known, "N.A." shall be entered. If the other party of a repo-deal is an investment fund, in the column „name/registration number of partner" the name and "technical reference number" of the fund shall be entered, and not the name/registration number of the fund manager.

2. Contents of individual columns

c/ Partner1 is always the sender organisation. If Partner1 is a resident within the household sector, code 00000004, for other resident partners the 8-digit CSO registration number shall be entered.

For investment funds, in columns **c** and **f** it is the technical reference number referred to in point 1 of Annex 3, specified in the technical guidelines available on the official website of the MNB. If Partner1/Partner2 or the custodian of Partner1/Partner2 is a non-resident, code 00000001 shall be entered.

For the breakdown of sectors to be used in columns **e** and **h**, the provisions of point I.A.4 and I.A.5 of this Annex, as referred to in point 1 of Annex 3 and published in the technical guidelines on the official webpage of the MNB, shall apply.
i and **k** are the registration number of the custodian (investment service provider) to or from which the security is transferred.

m/ and **n/** The codes to be used here as per point 4.5 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

q/ These fields indicate the market value of securities in repo-type deals in HUF thousands. The net spot price applied during the deal shall be used. In connection with securities lending and borrowing arrangements and with securities pledged as collateral, indicate the value at the beginning of the transaction.

r/ This field indicates the market value of securities in repo-type deals in HUF thousands. The gross spot price applied during the deal shall be used. In connection with securities lending and borrowing arrangements and with securities pledged as collateral, it is identical with the value reported in column q.

s/ In the case of security lending the value of the cash deposit shall be given in this column in HUF thousands (provided that the value of column m is either "3" or "6").

t/ and **u/** In the case of repo deals the amount paid by the repo-seller at the time of closing the position shall be specified here in HUF thousands. Data suppliers should report the net spot price and the gross price applied during the deal. In connection with securities lending and borrowing arrangements indicate the value of record of the security or liability at the time of reporting, exclusive of the lending fee.

v/ and **w/** If there was no transfer in the specific reference month, the initial / maturity date of the transaction shall be indicated.

Table 02: Data on securities indicated as collateral

1. In this table, data shall be provided on securities which are indicated as collateral in transactions displayed in Table 01.
2. If several securities have been deposited under a contract, a separate row shall be completed for each one.
3. In relation to a frame collateral (if the specific deposited security serves as collateral for more than one transaction indicated in Table 01), the affected transactions shall be fully listed under column "a" of Table 02, and the specific security shall be indicated next to each one under "Securities as collateral". The latter quantity shall be distributed among the individual transactions, whereby the total of the quantity indicated in column "e" of Table 02 produces the quantity of securities listed as collateral.
4. If several types of coverage are related to several transactions, and it is not clear as to which coverage is related to the given transaction, securities listed as collateral and their quantities shall be distributed among transactions by way of estimate.
5. In column **a** enter the serial number of the transaction displayed in Table 01 in relation to which the indicated security serves as collateral.

Table 01: Data on issued mortgage bonds in Hungary and abroad

Serial number	Reg. no. of issuer	Name of issuer	Date of issue	ISIN code of security	Short name of security	Long name of security	Type of issue	Place of issue	Maturity date	Deno-mination	Total issued quantity (thousand currency)	Type of interest	Quantity issued in the relevant month (nominal value, in thousand foreign currency units)	Quantity issued in the relevant month abroad (nominal value, in thousand foreign currency units)	Issue price (in percentage of the nominal value)
o	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01															
02															
…															
…															
nn															

Table 02: Cash-flow charts of mortgage bonds in circulation

No.	ISIN-code	Name of security	Event code	Event date	Volume of cash-flow event (%)
	a	b	c	d	e
01					
02					
…					
…					
nn					

Table 03: Interest information on variable, index-fixed and gradual rate bonds

No.	ISIN-code	Name of security	Date of assessment of interest	Opening date of interest period	End of interest period	Annual interest determined	Date of payment of interest	Paid interest
	a	b	c	d	e	f	g	h
01								
02								
03								
04								
05								
…								
…								
…								
nn								

Table 01: Data on issued bonds in Hungary and abroad

Serial number	Reg. no. of issuer	Name of issuer	Date of issue	ISIN code of security	Short name of security	Long name of security	Type of issue	Place of issue	Maturity date	Denomination	Total issued quantity (thousand currency)	Type of interest	Quantity issued in the relevant month (nominal value, in thousand foreign currency units)	Quantity issued in the relevant month abroad (nominal value, in thousand foreign currency units)	Issue price (in percentage of the nominal value)
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01															
02															
…															
…															
nn															

Table 02: Cash-flow charts of bonds in circulation

No.	ISIN-kód	Name of security	Event code	Event date	Volume of cash-flow event (%)
	a	b	c	d	e
01					
02					
…					
…					
nn					

Table 03: Interest information on variable, index-fixed and gradual rate bonds

No.	ISIN-code	Name of security	Date of assessment of interest	Opening date of interest period	End of interest period	Annual interest determined	Date of payment of interest	Interest paid
	a	b	c	d	e	f	g	h
01								
02								
03								
04								
05								
…								
…								
…								
nn								

Completion instructions for the report

Data on mortgage bonds issued in Hungary and abroad

Data on non-government bonds issued in Hungary and abroad

I. General instructions

1. The data supply should contain securities issued both in forint and in foreign currency.
2. If a submitted report contains faulty data, the <u>full report has to be submitted again</u> after the correction has been made.
3. If there were no specific events related to the data supplier's existing bonds in the reference month, the data supplier must submit a negative report until such an event occurs that leads to reporting obligation.
4. A glossary of terms used in the tables and in these completion instructions is located in point I.H.2 of this Annex.

II. Detailed instructions for the completion of the tables

In all cases, dates must be entered in the yyyy.mm.dd format, starting with zero when applicable.

All data must be reported with a four decimal accuracy.

Verificatory rules that helps to submit reports without any faults are listed in point 5 of Annex 3 of this decree (technical guidelines) available on MNB website.

Table 01: Data on mortgage bonds/bonds issued in Hungary and abroad

In the table the general rules must be reported related to certain securities that are known at the date of issuance or reissuance, the current month must be the month of the issuance or reissuance.

Contents of the fields of individual columns:

h/ and **j/** The codes to be used in these columns as per points 4.1 and 4.2 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

g/ and **l/** The codes to be used in these columns as per point 4.5 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

m/ Amount issued in the reference month. In addition to the amount initially issued, the amount of any tap issues shall also be reported here.

n/ Of the amount indicated in the previous column, the amount issued abroad should be indicated here. If there is no such stock, the value shall be 0.0000.

o/ The issue price shall be reported as a percentage of the existing nominal value (adjusted by principal payment). For example, if the issue price is 98.25% of the nominal value, the reported number should be 0.9825; and if the issue price is 100% of the nominal value, the value entered here shall be 1.0000.

Table 02: Cash-flow tables of mortgage bonds/bonds in circulation

The report shall contain all events associated with the certain securities (issue, tap issues, interest payment, principal payment, repurchase and maturity). For the month the security was first issued, in addition to the issue, the data supply should include each principal payment payable until maturity, which implies the ratio of payments payable during the term compared to the original nominal value. The individual principal payments should add up to precisely 100 percent.

For securities bearing a fixed interest, in the month of the issue the total interest amount payable until maturity should be indicated in the report.

If there has been a tap issue or a resale of a security issued earlier, it shall be displayed among the issues marked with code 1 in such a way, that the amount of the original issue and the total amount of the potential tap issue(s) shall be, together, -100.0000%.

Contents of the fields of individual columns:

e/ The codes to be used as per point 4.5 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

g/ Size of the cash-flow element on the specific day, defined in percentages. (For example: total amount at issue -100.0000, interest paid defined in percentages, ratio of principal payment compared to the original nominal value, total stock at maturity at the end of the term 100.0000, etc.).

Table 03: Interest data of mortgage bonds/bonds with a variable, index, and graduated interest

This report shall exclusively contain interest data associated with securities with variable, index or graduated interest, provided that interest was paid during the reference month.

Contents of the fields of individual columns:

f/ Nominal interest rate assessed for the specific interest period, defined in percentages (for example, interest calculated on the basis of the 3-month CHF LIBOR + interest premium, defined in percentages).

e/ Date of actual interest payment. (This value should be identical with the date of interest payment indicated for the same day in Table 02).

g/ Size of interest actually paid for the interest period, defined in percentages. The value may be computed by means of the following two formulas:

Interest paid (%) = amount of interest paid / total nominal value * 100 <u>OR</u>

Interest paid (%) = end of interest period – beginning of interest period / 360 * annual interest assessed

The interest entered in column g of Table 03 should be identical with the interest indicated in column e of Table 02, i.e. interest payable on the specific day.

Table 01: Information concerning securities issued by credit institutions and investment firms

(number or thousand units of currency)

No.	Security identifier (ISIN-code)	Name of security	Code of observation unit*	Total volume issued	Volume of securities placed in the custody of a resident custodian	Volume of securities not placed in the custody of a resident custodian**	Volume of securities issued and held by the data provider	Stock of securities owned by resident customers according to sectors**											(L) Volume of securities held by non-resident clients**	Gross price	Source of price information
								(A) Non-financial companies	(C) Other monetary institutions	(D) Other financial mediators	(E) Persons engaged in auxiliary financial	(F) Insurance companies, pension funds	(G) Central government	(H) Local governments	(I) Social insurance funds	(J) Households	(K) Non-profit institutions serving households			
	a	b	c	d=e+f	e	f=g+...+r	g	h	i	j	k	l	m	n	o	p	q	r	s	t
01																				
02																				
03																				
04																				
05																				
…																				
…																				
…																				
nn																				

The capitalized letters in parenthesis mean the MNB sector codes.

The volume of equity securities shall be indciated according to quantity, while debt securities (bonds) must be contained in the report in nominal value (in thousand units of foreign currency).

*/ In the case of equity-type securities, the DB code (items), for debt securities the currency ISO code of the denomination of the security shall be reported .

/ The volume of securities held by the issuer must not be reported in columns **h-r. (These securities have to be reported in column **"g"**.)

Table 02: Price information in connection with securities managed by credit institutions and investment firms

No.	Securities identification (ISIN code)	Name of security	Code of observation unit*	Price of security	Type of price	Number of actual transactions	Volume of actual transactions
	a	b	c	d	e	f	g
01							
02							
03							
04							
05							
…							
…							
…							
nn							

*/ In the case of equity-type securities, the DB code (items), for debt securities the currency ISO code of the denomination of the security shall be reported.

Completion instructions for the report
Information on securities issued by credit institutions and investment corporations, and price information concerning securities placed in their custody

I. General instructions

1. This report shall be prepared by the end of each month, the last day of the month being the reference day.

2. A glossary of terms used in the tables and in these completion instructions is located in point I.H.2 of this Annex.

II. Detailed instructions for the completion of the tables

For equity securities, the securities have to be reported in the tables according to quantity, while debt securities must be contained in the report in nominal value, in thousand units, in the original denomination of the securities. The codes to be used for the denomination as per point 4.1 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.
Securities denominated in the currencies of EMU states must be included in the report as if they were denominated in EUR, and the amounts have to be calculated on the basis of the exchange rates of the euro member currencies, linked to the euro.

The rate of exchange are listed in point 2 of Annex 3 of this Decree (technical guidelines) available on the MNB website.

The codes used in tables are listed in point 4.5 of Annex 3 of this Decree (technical guidelines) available on the MNB website.

Verificatory rules to send correct reports are listed in point 5 of Annex 3 of this Decree (technical guidelines) available on the MNB website.

Table 01: Information on securities issued by credit institutions and investment corporations

1. The report shall contain all securities issued by the data supplier (credit institution or investment firm) in Hungary or elsewhere (denominated in forint or in another currency).
2. If the data supplier does not have sufficient and accurate information concerning the holders of its securities, which are not placed into the custody of any resident custodian, sectoral classification shall be provided based on the last available information, or ultimately by way of estimation. (In this report securities under domestic custody management are not required to be broken down by owner). Please illustrate the applied estimation method and endeavour to devise the most accurate method possible.
3. The report shall indicate all securities, whether issued publicly or privately.

Contents of the fields of individual columns:

a/ If the ISIN code is not known, data suppliers shall enter code 111 here.

t/ The codes are listed in the technical guidelines

d/ Total volume issued by the data supplier. The total stock is identical with the total of columns **e** and **f**: d=e+f.

e/ Percentage of the securities issued by the data supplier placed in the custody of resident custodians.

f/ Volume of securities issued by the data supplier which are not managed by a resident custodian, or placed in the custody of non-resident custodians. In the other columns indicate the sectoral classification of these volumes.

g/ Indicate in this column the securities repurchased by the data supplier which are not managed by a resident custodian.

h through r/ Securities issued by the data supplier which are not managed by a resident custodian, broken down by owner. For the definition of sectors the provisions of point 1 of Annex 3 of this Decree shall apply, as referred to in point I.A.4 and I.A.5 of this Annex and published in the technical guidelines on the official webpage of the MNB.

s/ Last known gross (market) price(including accrued interest), for debt securities in percentage of the nominal value, in the case of equity-type securities expressed in the original denomination indicated for one paper, with four decimal accuracy. It is not necessary to indicate the price of securities listed on BSE.

Table 02: Price information on securities held or managed by credit institutions and investment corporations

1. Government papers, investment notes and shares which are listed on BSE should not be indicated here. This report shall contain only the securities issued by Hungarian residents.
2. As regards the securities in the data supplier's custody, other than the types mentioned above, prices shall be determined according to the following. If the paper was in fact sold during the reference month, the price quoted shall be the average price of the transactions calculated for the number of transactions. In the absence of this, the average selling price in over-the-counter transactions concluded during the period to which the report pertains; failing this, the average purchase price; failing this the best public offer. If the price of a security cannot be determined by the procedures specified above, the nominal value (or failing this the book value) of the security shall be indicated.

Contents of the fields of individual columns:

d/ The price of equity securities shall be indicated in units, and the price of debt securities shall be indicated as a percentage of the nominal value.

e/ The type of the security price reported in column "d". It must be filled based on the code list.

S U P E R V I S O R Y   B A L A N C E   S H E E T   (Assets at gross book value)

01 table   s, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

MNB No.	HFSA line code	Description	HUF a	Euro b	Other foriegn currencies c	Total d		Modified
001	1 A B 0	**Total assets (2+11+90+162+174+332+362+378+418)**	Σ					
002	1 A B 1	**Cash and settlement accounts (3+...+10)**	Σ					
003	1 A B 1 1	Cash balance (HUF, foreign currency)						
004	1 A B 1 2	Nostro accounts with the Central Bank						
005	1 A B 1 3	Settlement account of cooperative credit institutions with MTB						
006	1 A B 1 4	Transfer account balance related to nostro accounts with the Central Bank and settlement account with						
007	1 A B 1 5	Nostro accounts with resident credit institutions						
008	1 A B 1 6 1	Nostro accounts with EMU credit institutions						
009	1 A B 1 6 2	Nostro accounts with other non-resident banks						
010	1 A B 1 7	Loss of value of nostro accounts						
011	1 A B 2	**Securities purchased for trading (12+63)**	Σ					
012	1 A B 2 1	Securities other than shares (13+...+62)	Σ					
013	1 A B 2 1 1 1	Treasury bills						
014	1 A B 2 1 1 2	Government bonds						
015	1 A B 2 1 1 3	Consolidation government bonds						
016	1 A B 2 1 2 1	Local government bonds - short-term						
017	1 A B 2 1 2 2	Local government bonds - long-term						
018	1 A B 2 1 2 3	Loss of value and valuation difference of government securities and local government bonds						
019	1 A B 2 1 3 1	Central Bank bonds - short-term						
020	1 A B 2 1 3 2	Central Bank bonds - long-term - with a maturity of not more than 2 years						
021	1 A B 2 1 3 3	Central Bank bonds - long-term - with a maturity of over 2 years						
022	1 A B 2 1 3 4	Loss of value and valuation difference of Central Bank bonds						
023	1 A B 2 1 4 1	Bonds of resident credit institutions - short-term						
024	1 A B 2 1 4 2 1	Bonds of resident credit institutions - long-term - with a maturity of not more than 2 years						
025	1 A B 2 1 4 2 2	Bonds of resident credit institutions - long-term - with a maturity of over 2 years						
026	1 A B 2 1 4 3	Loss of value and valuation difference of bonds of resident credit institutions						
027	1 A B 2 1 5 1 1 1	Other financial intermediaries - Bonds of financial and investment enterprises - short-term						
028	1 A B 2 1 5 1 1 2	Other financial intermediaries - Bonds of financial and investment enterprises - long-term						
029	1 A B 2 1 5 1 2 1	Other financial intermediaries - Bonds of other institutions - short-term						
030	1 A B 2 1 5 1 2 2	Other financial intermediaries - Bonds of other institutions - long-term						
031	1 A B 2 1 5 2 1 1	Financial auxiliaries - Bonds of financial and investment enterprises - short-term						
032	1 A B 2 1 5 2 1 2	Financial auxiliaries - Bonds of financial and investment enterprises - long-term						
033	1 A B 2 1 5 2 2 1	Financial auxiliaries - Bonds of other institutions - short-term						
034	1 A B 2 1 5 2 2 2	Financial auxiliaries - Bonds of other institutions - long term						
035	1 A B 2 1 5 3 1	Bonds of insurance corporations - short-term						
036	1 A B 2 1 5 3 2	Bonds of insurance corporations - long-term						
037	1 A B 2 1 5 4	Loss of value and valuation difference of bonds of other financial intermediaries, financial auxiliaries and insurance corporations						
038	1 A B 2 1 6 1 1	Bonds of associated enterprises - short-term						
039	1 A B 2 1 6 1 2	Bonds of associated enterprises - long-term						
040	1 A B 2 1 6 2 1	Bonds of non-financial corporations (excl. associated enterprises) - short-term						
041	1 A B 2 1 6 2 2	Bonds of non-financial corporations (excl. associated enterprises) - long-term						
042	1 A B 2 1 6 3	Loss of value and valuation difference of bonds of non financial corporations						
043	1 A B 2 1 7 1	Bonds of non-profit institutions serving households - short-term						

HM-1-00

*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetében azonos.   1.AB. Eszköz (bruttó)

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S U P E R V I S O R Y   B A L A N C E   S H E E T (Assets at gross book value)

01 table   s, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

MNB No.	HFSA line code	Description		HUF a	Euro b	Other foriegn currencies c	Total d	Modified
044	1 A B 2 1 7 2	Bonds of non-profit institutions serving households - long-term						
045	1 A B 2 1 7 3	Loss of value and valuation difference of bonds of non-profit institutions serving households						
046	1 A B 2 1 8 1	Bonds of other residents - short-term						
047	1 A B 2 1 8 2	Bonds of other residents - long-term						
048	1 A B 2 1 8 3	Loss of value and valuation difference of other residents' bonds						
049	1 A B 2 1 9 1 1 1	EMU - government securities - short-term						
050	1 A B 2 1 9 1 1 2	EMU - government securities - long-term						
051	1 A B 2 1 9 1 2 1	EMU - other general government securities - short-term						
052	1 A B 2 1 9 1 2 2	EMU - other general government securities - long-term						
053	1 A B 2 1 9 1 3 1	Bonds of EMU MFIs - short-term						
054	1 A B 2 1 9 1 3 2 1	Bonds of EMU MFIs - long-term - with a maturity of not more than 2 years						
055	1 A B 2 1 9 1 3 2 2	Bonds of EMU MFIs - long-term - with a maturity of over 2 years						
056	1 A B 2 1 9 1 4 1	Bonds of other EMU residents - short-term						
057	1 A B 2 1 9 1 4 2	Bonds of other EMU residents - long-term						
058	1 A B 2 1 9 2 1 1	Other non-residents - government securities - short-term						
059	1 A B 2 1 9 2 1 2	Other non-residents - government securities - long-term						
060	1 A B 2 1 9 2 2 1	Bonds of other non-residents - short-term						
061	1 A B 2 1 9 2 2 2	Bonds of other non-residents - long-term						
062	1 A B 2 1 9 3	Loss of value and valuation difference of non-residents' bonds						
063	1 A B 2 2	Shares and other equity (64+...+89)	Σ					
064	1 A B 2 2 1 1	Shares of resident credit institutions quoted on the Stock Exchange						
065	1 A B 2 2 1 2	Shares of resident credit institutions NOT quoted on the Stock Exchange						
066	1 A B 2 2 1 3	Loss of value and valuation difference of shares of resident credit institutions						
067	1 A B 2 2 2 1 1	Money market fund shares						
068	1 A B 2 2 2 1 2	Loss of value and valuation difference of money market fund shares						
069	1 A B 2 2 2 2 1	Other investment fund shares						
070	1 A B 2 2 2 2 2 2 1 1	Other financial intermediaries - Shares of financial and investment enterprises quoted on the Stock Exchange						
071	1 A B 2 2 2 2 2 2 1 2	Other financial intermediaries - Shares of financial and investment enterprises NOT quoted on the Stock Exchange						
072	1 A B 2 2 2 2 2 2 2 1	Other financial intermediaries - Shares of other institutions quoted on the Stock Exchange						
073	1 A B 2 2 2 2 2 2 2 2	Other financial intermediaries - Shares of other institutions NOT quoted on the Stock Exchange						
074	1 A B 2 2 2 2 2 3 1 1	Financial auxiliaries - Shares of financial and investment enterprises quoted on the Stock Exchange						
075	1 A B 2 2 2 2 2 3 1 2	Financial auxiliaries - Shares of financial and investment enterprises NOT quoted on the Stock Exchange						
076	1 A B 2 2 2 2 2 3 2 1	Financial auxiliaries - Shares of other institutions quoted on the Stock Exchange						
077	1 A B 2 2 2 2 2 3 2 2	Financial auxiliaries - Shares of other institutions NOT quoted on the Stock Exchange						
078	1 A B 2 2 2 2 2 4 1	Shares of insurance corporations quoted on the Stock Exchange						
079	1 A B 2 2 2 2 2 4 2	Shares of insurance corporations NOT quoted on the Stock Exchange						
080	1 A B 2 2 2 2 5	Loss of value and valuation difference of other investment shares, shares of other financial intermediaries, financial auxiliaries and insurance						
081	1 A B 2 2 3 1	Shares of non-financial corporations quoted on the Stock Exchange						
082	1 A B 2 2 3 2	Shares of non-financial corporations NOT quoted on the Stock Exchange						
083	1 A B 2 2 3 3	Loss of value and valuation difference of shares of non-financial corporations						

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S U P E R V I S O R Y   B A L A N C E   S H E E T   (Assets at gross book value)

01 table   s, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

MNB No.	HFSA line code	Description		HUF a	Euro b	Other foriegn currencies c	Total d	Modified
084	1 A B 2 2 4 1 1	Investment fund shares of EMU money market funds						
085	1 A B 2 2 4 1 2	Shares of EMU MFIs						
086	1 A B 2 2 4 1 3	Shares and investment fund shares of other EMU residents						
087	1 A B 2 2 4 2 1	Investment fund shares of other non-resident money market funds						
088	1 A B 2 2 4 2 2	Shares and investment fund shares of other non-residents						
089	1 A B 2 2 4 3	Loss of value and valuation difference of shares and investment fund shares of non-residents						
090	1 A B 3	**Securities for investment purposes (91+135)**	Σ					
091	1 A B 3 1	Securities other than shares (92+...+134)	Σ					
092	1 A B 3 1 1 1	Government bonds						
093	1 A B 3 1 1 2	Consolidation government bonds						
094	1 A B 3 1 1 3	Local government bonds						
095	1 A B 3 1 1 4	Loss of value and valuation difference of government securities and local government bonds						
096	1 A B 3 1 2 1	Central Bank bonds - with a maturity of not more than 2 years						
097	1 A B 3 1 2 2	Central Bank bonds - with a maturity of over 2 years						
098	1 A B 3 1 2 3	Loss of value and valuation difference of Central Bank bonds						
099	1 A B 3 1 3 1	Bonds of resident credit institutions - with a maturity of not more than 2 years						
100	1 A B 3 1 3 2	Bonds of resident credit institutions - with a maturity of over 2 years						
101	1 A B 3 1 3 3	Loss of value and valuation difference of bonds of resident credit institutions						
102	1 A B 3 1 4 1 1	Other financial intermediaries - Bonds of financial and investment enterprises						
103	1 A B 3 1 4 1 2	Other financial intermediaries - Bonds of other institutions						
104	1 A B 3 1 4 2 1	Financial auxiliaries - Bonds of financial and investment enterprises						
105	1 A B 3 1 4 2 2	Financial auxiliaries - Bonds of other institutions						
106	1 A B 3 1 4 3	Bonds of insurance corporations						
107	1 A B 3 1 4 4	Loss of value and valuation difference of bonds of other financial intermediaries, financial auxiliaries and insurance corporations						
108	1 A B 3 1 5 1	Bonds of associated enterprises						
109	1 A B 3 1 5 2	Bonds of non-financial corporations (excl. aassociated enterprises)						
110	1 A B 3 1 5 3	Loss of value and valuation difference of bonds of non financial corporations						
111	1 A B 3 1 6 1	Bonds of non-profit institutions serving households						
112	1 A B 3 1 6 2	Loss of value and valuation difference of bonds of non profit institutions serving households						
113	1 A B 3 1 7 1	Bonds of other residents						
114	1 A B 3 1 7 2	Loss of value and valuation difference of bonds of other residents						
115	1 A B 3 1 8 1 1	EMU - government securities						
116	1 A B 3 1 8 1 2	EMU - other general government securities						
117	1 A B 3 1 8 1 3 1	Bonds of EMU MFIs - with a maturity of not more than 2 years						
118	1 A B 3 1 8 1 3 2	Bonds of EMU MFIs - with a maturity of over 2 years						
119	1 A B 3 1 8 1 4	Bonds of other EMU residents						
120	1 A B 3 1 8 2 1	Other non-residents - government securities						
121	1 A B 3 1 8 2 2	Bonds of other non-residents						
122	1 A B 3 1 8 3	Loss of value and valuation difference of non-residents' bonds						
123	1 A B 3 1 9 1 1	PRIVATE bonds of resident credit institutions - with a maturity of not more than 2 years						
124	1 A B 3 1 9 1 2	PRIVATE bonds of resident credit institutions - with a maturity of over 2 years						
125	1 A B 3 1 9 1 3	Loss of value and valuation difference of PRIVATE bonds of resident credit institutions						
126	1 A B 3 1 9 2 1 1	Other financial intermediaries - PRIVATE bonds of financial and investment enterprise						
127	1 A B 3 1 9 2 1 2	Other financial intermediaries - PRIVATE bonds of other institutions						

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S U P E R V I S O R Y B A L A N C E S H E E T (Assets at gross book value)

01 table   s, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

MNB No.	HFSA line code	Description	HUF a	Euro b	Other foriegn currencies c	Total d		Modified
128	1 A B 3 1 9 2 2 1	Financial auxiliaries - PRIVATE bonds of financial and investment enterprises						
129	1 A B 3 1 9 2 2 2	Financial auxiliaries - PRIVATE bonds of other institutions						
130	1 A B 3 1 9 2 3	PRIVATE bonds of insurance corporations						
131	1 A B 3 1 9 2 4	Loss of value and valuation difference of PRIVATE bonds of other financial intermediaries, financial auxiliaries and insurance corporations						
132	1 A B 3 1 9 3 1	PRIVATE bonds of associated enterprises						
133	1 A B 3 1 9 3 2	PRIVATE bonds of non-financial corporations (excl. associated enterprises)						
134	1 A B 3 1 9 3 3	Loss of value and valuation difference of PRIVATE bonds of non-financial corporations						
135	1 A B 3 2	Shares and other equity (136+...+161) Σ						
136	1 A B 3 2 1 1	Shares of resident credit institutions quoted on the Stock Exchange						
137	1 A B 3 2 1 2	Shares of resident credit institutions NOT quoted on the Stock Exchange						
138	1 A B 3 2 1 3	Loss of value and valuation difference of shares of resident credit institutions						
139	1 A B 3 2 2 1 1	Money market fund shares						
140	1 A B 3 2 2 1 2	Loss of value and valuation difference of money market fund shares						
141	1 A B 3 2 2 2 1	Other investment fund shares						
142	1 A B 3 2 2 2 2 1 1	Other financial intermediaries - Shares of financial and investment enterprises quoted on the Stock Exchange						
143	1 A B 3 2 2 2 2 1 2	Other financial intermediaries - Shares of financial and investment enterprises NOT quoted on the Stock Exchange						
144	1 A B 3 2 2 2 2 2 1	Other financial intermediaries - Shares of other institutions quoted on the Stock Exchange						
145	1 A B 3 2 2 2 2 2 2	Other financial intermediaries - Shares of other institutions NOT quoted on the Stock Exchange						
146	1 A B 3 2 2 2 3 1 1	Financial auxiliaries - Shares of financial and investment enterprises quoted on hte Stock Exchange						
147	1 A B 3 2 2 2 3 1 2	Financial auxiliaries - Shares of financial and investment enterprises NOT quoted on the Stock Exchange						
148	1 A B 3 2 2 2 3 2 1	Financial auxiliaries - Shares of other institutions quoted on the Stock Exchange						
149	1 A B 3 2 2 2 3 2 2	Financial auxiliaries - Shares of other institutions NOT quoted on the Stock Exchange						
150	1 A B 3 2 2 2 4 1	Shares of insurance corporations quoted on the Stock Exchange						
151	1 A B 3 2 2 2 4 2	Shares of insurance corporations NOT quoted on the Stock Exchange						
152	1 A B 3 2 2 2 5	Loss of value and valuation difference of other investment fund shares, shares of other financial intermediaries, financial auxiliaries and insurance						
153	1 A B 3 2 3 1	Shares of non-financial corporations quoted on the Stock Exchange						
154	1 A B 3 2 3 2	Shares of non-financial corporations NOT quoted on the Stock Exchange						
155	1 A B 3 2 3 3	Loss of value and valuation difference of shares of non financial corporations						
156	1 A B 3 2 4 1 1	Investment fund shares of EMU money market funds						
157	1 A B 3 2 4 1 2	Shares of EMU MFIs						
158	1 A B 3 2 4 1 3	Shares and investment fund shares of other EMU residents						
159	1 A B 3 2 4 2 1	Investment fund shares of other non-resident money market funds						
160	1 A B 3 2 4 2 2	Shares and investment fund shares of other non-residents						
161	1 A B 3 2 4 3	Loss of value and valuation difference of shares and investment fund shares of non-residents						
162	1 A B 4	**Deposits wiht the Central Bank and interbank deposits (163+...+173)** Σ						
163	1 A B 4 1 1 1	Deposits held with the Central Bank - short-term						
164	1 A B 4 1 1 2	Deposits held with the Central Bank - long-term						
165	1 A B 4 2 1	Deposits placed with resident credit institutions - short term						
166	1 A B 4 2 2	Deposits placed with resident credit institutions - long-term						
167	1 A B 4 2 3	Resident credit institutions - authentic repurchase agreement						
168	1 A B 4 2 4	Loss of value of interbank deposit with resident credit institutions						

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S U P E R V I S O R Y   B A L A N C E   S H E E T   (Assets at gross book value)

01 table   s, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

MNB No.	HFSA line code	Description	HUF a	Euro b	Other foriegn currencies c	Total d	Modified
169	1 A B 4 3 1 1	Interbank deposits placed with EMU credit institutions - short-term					
170	1 A B 4 3 1 2	Interbank deposits placed with EMU credit institutions - long-term					
171	1 A B 4 3 2 1	Interbank deposits placed with other non-resident banks - short-term					
172	1 A B 4 3 2 2	Interbank deposits placed with other non-resident banks - long-term					
173	1 A B 4 3 3	Loss of value of interbank deposits placed abroad					
174	1 A B 5	**Loans (175+...+331)** Σ					
175	1 A B 5 1 1 1	Loans granted to the central budget - short-term					
176	1 A B 5 1 1 2	Loans granted to the central budget - long-term					
177	1 A B 5 1 1 3 1	Loans to other institutions classified as part of Central Government - short-term					
178	1 A B 5 1 1 3 2	Loans to other institutions classified as part of Central Government - long-term					
179	1 A B 5 1 1 4	Loss of value and valuation difference of loans to the Central Government					
180	1 A B 5 1 2 1	Loans to local governments - short-term					
181	1 A B 5 1 2 2	Loans to local governments - long-term					
182	1 A B 5 1 2 3	Loss of value and valuation difference of loans to local governments					
183	1 A B 5 2	Loans granted to the Central Bank					
184	1 A B 5 3 1 1	Loans granted to resident credit institutions - short-term					
185	1 A B 5 3 1 2	Loans granted to resident credit institutions - long-term					
186	1 A B 5 3 2 1	Supplementary subordinated loan capital granted to resident credit institutions					
187	1 A B 5 3 2 2	Subordinated loan capital granted to resident credit institutions					
188	1 A B 5 3 2 3	Syndicated loans to resident credit institutions organized by non-residents					
189	1 A B 5 3 3 1	Loans granted to money market funds					
190	1 A B 5 3 3 2	Money market funds - authentic repurchase agreement					
191	1 A B 5 3 4	Loss of value and valuation difference of loans granted to monetary financial institutions					
192	1 A B 5 4 1 1 1	Other financial intermediaries -Loans granted to financial and investment enterprises - short-term					
193	1 A B 5 4 1 1 2 1	Other financial intermediaries -Loans granted to financial and investment enterprises - long-term - for a maturity of not more than 5 years					
194	1 A B 5 4 1 1 2 2	Other financial intermediaries -Loans granted to financial and investment enterprises - long-term - with a maturity of over 5 years					
195	1 A B 5 4 1 1 3	Other financial intermediaries - Supplementary subordinated loan capital granted to financial and investment enterprises					
196	1 A B 5 4 1 1 4	Other financial intermediaries - Subordinated loan capital granted to financial and investment enterprise					
197	1 A B 5 4 1 1 5 1	Other financial intermediaries - Financial and investment enterprises - authentic repurchase agreement - short-term					
198	1 A B 5 4 1 1 5 2 1	Other financial intermediaries - Financial and investment enterprises - authentic repurchase agreement - long-term - with a maturity of not more					
199	1 A B 5 4 1 1 5 2 2	Other financial intermediaries - Financial and investment enterprises - authentic repurchase agreement - long-term - with a maturity of over 5					
200	1 A B 5 4 1 2 1	Other financial intermediaries - Loans granted to other institutions - short-term					
201	1 A B 5 4 1 2 2 1	Other financial intermediaries - Loans granted to other institutions - long-term - for a maturity of not more than 5 years					
202	1 A B 5 4 1 2 2 2	Other financial intermediaries - Loans granted to other institutions - long-term - with a maturity of over 5 years					
203	1 A B 5 4 1 2 3	Other financial intermediaries - Supplementary subordinated loan capital granted to other institutions					
204	1 A B 5 4 1 2 4	Other financial intermediaries - Subordinated loan capital granted to other institutions					
205	1 A B 5 4 1 2 5 1	Other financial intermediaries - Other institutions - authentic repurchase agreement - short-term					
206	1 A B 5 4 1 2 5 2 1	Other financial intermediaries - Other institutions - authentic repurchase agreement - long-term - with a maturity of not more than 5 years					
207	1 A B 5 4 1 2 5 2 2	Other financial intermediaries - Other institutions - authentic repurchase agreement - long-term - with a maturity of over 5 years					

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S U P E R V I S O R Y   B A L A N C E   S H E E T   (Assets at gross book value)

01 table   s, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

MNB No.	HFSA line code	Description	HUF a	Euro b	Other foriegn currencies c	Total d	Modified
208	1 A B 5 4 2 1 1	Financial auxiliaries -Loans granted to financial and investment enterprises - short-term					
209	1 A B 5 4 2 1 2 1	Financial auxiliaries -Loans granted to financial and investment enterprises - long-term - for a maturity of not more than 5 years					
210	1 A B 5 4 2 1 2 2	Financial auxiliaries -Loans granted to financial and investment enterprises - long-term - with a maturity of over 5 years					
211	1 A B 5 4 2 1 3	Financial auxiliaries - Supplementary subordinated loan capital granted to financial and investment enterprises					
212	1 A B 5 4 2 1 4	Financial auxiliaries - Subordinated loan capital granted to financial and investment enterprises					
213	1 A B 5 4 2 1 5 1	Financial auxiliaries - Financial and investment enterprises - authentic repurchase agreement - short-term					
214	1 A B 5 4 2 1 5 2 1	Financial auxiliaries - Financial and investmen enterprises - authentic repurchase agreement - long-term - with a maturity of not more than 5 years					
215	1 A B 5 4 2 1 5 2 2	Financial auxiliaries - Financial and investment enterprises - authentic repurchase agreement - long-term - with a maturity of over 5 years					
216	1 A B 5 4 2 2 1	Financial auxiliaries - Loans granted to other institutions - short-term					
217	1 A B 5 4 2 2 2 1	Financial auxiliaries - Loans granted to other institutions - long-term - for a maturity of not more than 5 years					
218	1 A B 5 4 2 2 2 2	Financial auxiliaries - Loans granted to other institutions - long-term - with a maturity of over 5 years					
219	1 A B 5 4 2 2 3	Financial auxiliaries - Supplementary subordinated loan capital granted to other institutions					
220	1 A B 5 4 2 2 4	Financial auxiliaries - Subordinated loan capital granted to other institutions					
221	1 A B 5 4 2 2 5 1	Financial auxiliaries - Other institutions - authentic repurchase agreement - short-term					
222	1 A B 5 4 2 2 5 2 1	Financial auxiliaries - Other institutions - authentic repurchase agreement - long-term - with a maturity of not more than 5 years					
223	1 A B 5 4 2 2 5 2 2	Financial auxiliaries - Other institutions - authentic repurchase agreement - long-term - with a maturity of over 5 years					
224	1 A B 5 4 3 1	Loans granted to insurance corporations - short-term					
225	1 A B 5 4 3 2 1	Loans granted to insurance corporations - long-term - for a maturity of not more than 5 years					
226	1 A B 5 4 3 2 2	Loans granted to insurance corporations - long-term - with a maturity of over 5 years					
227	1 A B 5 4 3 3	Subordinated loan capital granted to insurance corporations					
228	1 A B 5 4 3 4 1	Insurance corporations and pension funds - authentic repurchase agreement - short-term					
229	1 A B 5 4 3 4 2 1	Insurance corporations and pension funds - authentic repurchase agreement - long-term - with a maturity of not more than 5 years					
230	1 A B 5 4 3 4 2 2	Insurance corporations and pension funds - authentic repurchase agreement - long-term - with a maturity of over 5 years					
231	1 A B 5 4 4	Loss of value and valuation difference of loans granted to other financial intermediaries, financial auxiliaries and insurance corporations					
232	1 A B 5 5 1 1	Associated enterprises - overdraft credit					
233	1 A B 5 5 1 2 1	Associated enterprises -loans granted for purchasing securities - short-term					
234	1 A B 5 5 1 2 2 1	Associated enterprises -loans granted for purchasing securities - long-term - with a maturity of not more					
235	1 A B 5 5 1 2 2 2	Associated enterprises -loans granted for purchasing securities - long-term - with a maturity of over 5 years					
236	1 A B 5 5 1 3 1	Associated enterprises - other loans and loan type claims - short-term					
237	1 A B 5 5 1 3 2 1	Associated enterprises - other loans and loan type claims - long-term - with a maturity of not more than 5 years					
238	1 A B 5 5 1 3 2 2	Associated enterprises - other loans and loan type claims - long-term - with a maturity of over 5 years					
239	1 A B 5 5 1 4 1	Associated enterprises - authentic repurchase agreement - short-term					
240	1 A B 5 5 1 4 2 1	Associated enterprises - authentic repurchase agreement - long-term - with a maturity of not more					
241	1 A B 5 5 1 4 2 2	Associated enterprises - authentic repurchase agreement - long-term - with a maturity of over 5 years					
242	1 A B 5 5 2 1	Non-financial corporations (excl. associated enterprises) - overdraft credit					

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S U P E R V I S O R Y   B A L A N C E   S H E E T   (Assets at gross book value)

01 table   s, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

MNB No.	HFSA line code	Description	HUF a	Euro b	Other foriegn currencies c	Total d	Modified
243	1 A B 5 5 2 2 1	Non-financial corporations (excl. associated enterprises) - bill of exchange - short-term					
244	1 A B 5 5 2 2 2 1	Non-financial corporations (excl. associated enterprises) - bill of exchange - long-term - with a					
245	1 A B 5 5 2 2 2 2	Non-financial corporations (excl. associated enterprises) - bill of exchange - long-term - with a					
246	1 A B 5 5 2 3 1	Non-financial corporations (excl. associated enterprises) - claims purchased - short-term					
247	1 A B 5 5 2 3 2 1	Non-financial corporations (excl. associated enterprises) - claims purchased - long-term - with a maturity of not more than 5 years					
248	1 A B 5 5 2 3 2 2	Non-financial corporations (excl. associated enterprises) - claims purchased - long-term - with a maturity of over 5 years					
249	1 A B 5 5 2 4 1	Non-financial corporations (excl. associated enterprises) -loans granted for purchasing securities -					
250	1 A B 5 5 2 4 2 1	Non-financial corporations (excl. associated enterprises) -loans granted for purchasing securities - long-term - with a maturity of not more than 5 years					
251	1 A B 5 5 2 4 2 2	Non-financial corporations (excl. associated enterprises) -loans granted for purchasing securities - long-term - with a maturity of over 5 years					
252	1 A B 5 5 2 5 1	Non-financial corporations (excl. associated enterprises) - housing loan - short-term					
253	1 A B 5 5 2 5 2 1	Non-financial corporations (excl. associated enterprises) - housing loan - long-term - with a					
254	1 A B 5 5 2 5 2 2	Non-financial corporations (excl. associated enterprises) - housing loan - long-term - with a					
255	1 A B 5 5 2 6 1	Non-financial corporations (excl. associated enterprises) - other loans - short-term					
256	1 A B 5 5 2 6 2 1	Non-financial corporations (excl. associated enterprises) - other loans - long-term - with a maturity					
257	1 A B 5 5 2 6 2 2	Non-financial corporations (excl. associated enterprises) - other loans - long-term - with a maturity					
258	1 A B 5 5 2 7 1	Non-financial corporations (excl. associated enterprises) - financial lease - with a maturity of not					
259	1 A B 5 5 2 7 2	Non-financial corporations (excl. associated enterprises) - financial lease - with a maturity of over 5					
260	1 A B 5 5 2 8 1	Non-financial corporations (excl. associated enterprises) - authentic repurchase agreement - short-					
261	1 A B 5 5 2 8 2 1	Non-financial corporations (excl. associated enterprises) - authentic repurchase agreement - long-term - with a maturity of not more than 5 years					
262	1 A B 5 5 2 8 2 2	Non-financial corporations (excl. associated enterprises) - authentic repurchase agreement - long-term - with a maturity of over 5 years					
263	1 A B 5 5 3	Loss of value and valuation difference of loans granted to non-financial corporations					
264	1 A B 5 6 1 1	Households - Individuals - overdraft credit					
265	1 A B 5 6 1 2 1	Households - Individuals - consumer credit - short-term					
266	1 A B 5 6 1 2 2 1	Households - Individuals - consumer credit - long-term - with a maturity of not more than 5 years					
267	1 A B 5 6 1 2 2 2	Households - Individuals - consumer credit - long-term - with a maturity of over 5 years					
268	1 A B 5 6 1 3 1	Households - Individuals -loans granted for purchasing securities - short-term					
269	1 A B 5 6 1 3 2 1	Households - Individuals -loans granted for purchasing securities - long-term - with a maturity of not more					
270	1 A B 5 6 1 3 2 2	Households - Individuals -loans granted for purchasing securities - long-term - with a maturity of over 5 years					
271	1 A B 5 6 1 4 1	Households - Individuals - lending for house purchase short-term					
272	1 A B 5 6 1 4 2 1	Households - Individuals - lending for house purchase long-term - with a maturity of not more than 5 years					
273	1 A B 5 6 1 4 2 2	Households - Individuals - lending for house purchase long-term - with a maturity of over 5 years					
274	1 A B 5 6 1 5 1	Households - Individuals - other loans - short-term					
275	1 A B 5 6 1 5 2 1	Households - Individuals - other loans - long-term - with a maturity of not more than 5 years					
276	1 A B 5 6 1 5 2 2	Households - Individuals - other loans - long-term - with a maturity of over 5 years					
277	1 A B 5 6 1 6 1	Households - Individuals - authentic repurchase agreement - short-term					
278	1 A B 5 6 1 6 2 1	Households - Individuals - authentic repurchase agreement - long-term - with a maturity of not more					
279	1 A B 5 6 1 6 2 2	Households - Individuals - authentic repurchase agreement - long-term - with a maturity of over 5					
280	1 A B 5 6 1 7	Households - Individuals - Loss of value and valuation difference of loans					
281	1 A B 5 6 2 1	Households - Sole proprietors - overdraft credit					
282	1 A B 5 6 2 2 1	Households - Sole proprietors -loans granted for purchasing securities - short-term					
283	1 A B 5 6 2 2 2 1	Households - Sole proprietors -loans granted for purchasing securities - long-term - with a maturity of					
284	1 A B 5 6 2 2 2 2	Households - Sole proprietors -loans granted for purchasing securities - long-term - with a maturity of					
285	1 A B 5 6 2 3 1	Households - Sole proprietors - housing loan - short-term					

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S U P E R V I S O R Y   B A L A N C E   S H E E T (Assets at gross book value)

01 table   s, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

MNB No.	HFSA line code	Description	HUF a	Euro b	Other foriegn currencies c	Total d	Modified
286	1 A B 5 6 2 3 2 1	Households - Sole proprietors - housing loan - long-term - with a maturity of not more than 5 years					
287	1 A B 5 6 2 3 2 2	Households - Sole proprietors - housing loan - long-term - with a maturity of over 5 years					
288	1 A B 5 6 2 4 1	Households - Sole proprietors - other loans - short-term					
289	1 A B 5 6 2 4 2 1	Households - Sole proprietors - other loans - long-term - with a maturity of not more than 5 years					
290	1 A B 5 6 2 4 2 2	Households - Sole proprietors - other loans - long-term - with a maturity of over 5 years					
291	1 A B 5 6 2 5 1	Households - Sole proprietors - authentic repurchase agreement - short-term					
292	1 A B 5 6 2 5 2 1	Households - Sole proprietors - authentic repurchase agreement - long-term - with a maturity of not more					
293	1 A B 5 6 2 5 2 2	Households - Sole proprietors - authentic repurchase agreement - long-term - with a maturity of over 5 years					
294	1 A B 5 6 2 6	Households - Sole proprietors - Loss of value and valuation difference of loans					
295	1 A B 5 7 1 1	Non-profit institutions serving households - overdraft credit					
296	1 A B 5 7 1 2	Other loans of non-profit institutions serving households - short-term					
297	1 A B 5 7 2 1	Other loans of non-profit institutions serving households - long-term - with a maturity of not more					
298	1 A B 5 7 2 2	Other loans of Non-profit institutions serving households - long-term - with a maturity of over 5					
299	1 A B 5 7 3 1	Non-profit institutions serving households -authentic repurchase agreement - short-term					
300	1 A B 5 7 3 2 1	Non-profit institutions serving households -authentic repurchase agreement - long-term - with a maturity of					
301	1 A B 5 7 3 2 2	Non-profit institutions serving households -authentic repurchase agreement - long-term - with a maturity of					
302	1 A B 5 7 4	Loss of value and valuation difference of loans of Non-profit institutions serving households					
303	1 A B 5 8 1 1 1	Claims on EMU credit institutions - short-term					
304	1 A B 5 8 1 1 2	Claims on EMU credit institutions - long-term					
305	1 A B 5 8 1 2 1	Claims on EMU money market funds - short-term					
306	1 A B 5 8 1 2 2	Claims on EMU money market funds - long-term					
307	1 A B 5 8 1 3 1	Loans granted to EMU other general government - short-term					
308	1 A B 5 8 1 3 2	Loans granted to EMU other general government - long-term					
309	1 A B 5 8 1 4 1	Loans granted to EMU other financial intermediaries and financial auxiliaries - short-tern					
310	1 A B 5 8 1 4 2 1	Loans granted to EMU other financial intermediaries and financial auxiliaries - long-term - for a maturity of not more than 5 years					
311	1 A B 5 8 1 4 2 2	Loans granted to EMU other financial intermediaries and financial auxiliaries - long-term - with a maturity					
312	1 A B 5 8 1 4 3 1	Loans granted to EMU insurance corporations and pension funds - short-term					
313	1 A B 5 8 1 4 3 2 1	Loans granted to EMU insurance corporations and pension funds - long-term - for a maturity of not more					
314	1 A B 5 8 1 4 3 2 2	Loans granted to EMU insurance corporations and pension funds - long-term - with a maturity of over 5					
315	1 A B 5 8 1 5 1	Loans granted to EMU non-financial corporations - short-term					
316	1 A B 5 8 1 5 2 1	Loans granted to EMU non-financial corporations - long-term - for a maturity of not more than 5 years					
317	1 A B 5 8 1 5 2 2	Loans granted to EMU non-financial corporations - long-term - with a maturity of over 5 years					
318	1 A B 5 8 1 6 1	Consumer credit granted to EMU households and non-profit institutions serving households - short-term					
319	1 A B 5 8 1 6 2 1	Consumer credit granted to EMU households and non-profit institutions serving households - long-term - for a maturity of not more than 5 years					
320	1 A B 5 8 1 6 2 2	Consumer credit granted to EMU households and non-profit institutions serving households - long-term - with a maturity of over 5 years					
321	1 A B 5 8 1 6 3 1	Lending for house purchase to EMU households and non-profit institutions serving households - short-term					
322	1 A B 5 8 1 6 3 2 1	Lending for house purchase to EMU households and non-profit institutions serving households - long-term					
323	1 A B 5 8 1 6 3 2 2	Lending for house purchase to EMU households and non-profit institutions serving households - long-term					
324	1 A B 5 8 1 6 4 1	Other loans granted to EMU households and non-profit institutions serving households - short-term					
325	1 A B 5 8 1 6 4 2 1	Other loans granted to EMU households and non-profit institutions serving households - long-term - for					
326	1 A B 5 8 1 6 4 2 2	Other loans granted to EMU households and non-profit institutions serving households - long-term -					
327	1 A B 5 8 2 1 1	Claims on other non-resident banks - short-term					

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S U P E R V I S O R Y   B A L A N C E   S H E E T   (Assets at gross book value)

01 table   s, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

MNB No.	HFSA line code	Description		HUF a	Euro b	Other foriegn currencies c	Total d	Modified
328	1 A B 5 8 2 1 2	Claims on other non-resident banks - long-term						
329	1 A B 5 8 2 2 1	Claims on other non-residents - short-term						
330	1 A B 5 8 2 2 2	Claims on other non-residents - long-term						
331	1 A B 5 8 3	Loss of value and valuation difference of claims on non-residents						
332	1 A B 6	**Shares and other equity (333+...+361)**	Σ					
333	1 A B 6 1 1	Shares of resident credit institutions						
334	1 A B 6 1 2	Loss of value and valuation difference of shares of resident credit institutions						
335	1 A B 6 2 1 1 1	Other financial intermediaries - Shares of financia enterprises						
336	1 A B 6 2 1 1 2	Other financial intermediaries - Other participations and business shares in financial enterprise						
337	1 A B 6 2 1 2 1	Other financial intermediaries - Shares of investment enterprises						
338	1 A B 6 2 1 2 2	Other financial intermediaries - Other participations and business shares in investment enterprise						
339	1 A B 6 2 1 3 1	Other financial intermediaries - Shares of other institutions						
340	1 A B 6 2 1 3 2	Other financial intermediaries - Other participations and business shares in other institutions						
341	1 A B 6 2 2 1 1	Financial auxiliaries - Shares of financial enterprises						
342	1 A B 6 2 2 1 2	Financial auxiliaries - Other participations and busines shares in financial enterprises						
343	1 A B 6 2 2 2 1	Financial auxiliaries - Shares of investment enterprises						
344	1 A B 6 2 2 2 2	Financial auxiliaries - Other participations and busines shares in investment enterprises						
345	1 A B 6 2 2 3 1	Financial auxiliaries - Shares of other institutions						
346	1 A B 6 2 2 3 2	Financial auxiliaries - Other participations and busines shares in other institutions						
347	1 A B 6 2 3	Shares of insurance corporations						
348	1 A B 6 2 4	Participations in pension funds						
349	1 A B 6 2 5	Loss of value and valuation difference of participations in other financial intermediaries, financial auxiliaries, insurance corporations and pension funds						
350	1 A B 6 3 1 1	Shares of associated enterprises						
351	1 A B 6 3 1 2	Other participations and business shares in associated enterprises						
352	1 A B 6 3 2 1	Shares of non-financial corporations (excl. associated enterprises)						
353	1 A B 6 3 2 2	Other participations and business shares in non-financial corporations (excl. associated enterprises)						
354	1 A B 6 3 3	Shares, participations and other business shares from loan-to-capital conversions						
355	1 A B 6 3 4	Loss of value and valuation difference of participations and business shares in non-financial corporations						
356	1 A B 6 4 1 1	Shares of EMU credit institutions						
357	1 A B 6 4 1 2	Shares of EMU other sectors						
358	1 A B 6 4 1 3	EMU shares, participations and other business shares from loan-to-capital conversions						
359	1 A B 6 4 2 1	Shares of other non-residents						
360	1 A B 6 4 2 2	Participations and other business shares in other non-residents from loan-to-capital conversions						
361	1 A B 6 4 3	Loss of value and valuation difference of shares and participations in non-residents						
362	1 A B 7	**Accrued interest receivable (363+...+377)**	Σ					
363	1 A B 7 1	- from central government						
364	1 A B 7 2	- from local governments						
365	1 A B 7 3	- from Central Bank						
366	1 A B 7 4	- from credit institutions						
367	1 A B 7 5 1	- from money market funds						
368	1 A B 7 5 2 1	- from other financial intermediaries - financial and investment enterprises						
369	1 A B 7 5 2 2	- from other financial intermediaries - other institutions						
370	1 A B 7 5 3 1	- from financial auxiliaries - financial and investment enterprises						
371	1 A B 7 5 3 2	- from financial auxiliaries - other institutions						

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S U P E R V I S O R Y   B A L A N C E   S H E E T   (Assets at gross book value)

01 table   s, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

MNB No.	HFSA line code	Description		HUF a	Euro b	Other foriegn currencies c	Total d	Modified
372	1 A B 7 5 4	- from insurance corporations and pension funds						
373	1 A B 7 6	- from non-financial corporations						
374	1 A B 7 7 1	- from households - individuals						
375	1 A B 7 7 2	- from households - sole proprietors						
376	1 A B 7 8	- from non-profit institutions serving households						
377	1 A B 7 9	- from non-residents						
378	1 A B 8	**Other accrued balances and other assets (379+397+414+..+417)**	Σ					
379	1 A B 8 1	Accrued balances and other deferred expenses (380+…+396)	Σ					
380	1 A B 8 1 1	- from central government						
381	1 A B 8 1 2 1	- from local governments						
382	1 A B 8 1 2 2	- From social security						
383	1 A B 8 1 3	- from Central Bank						
384	1 A B 8 1 4	- from credit institutions						
385	1 A B 8 1 5 1	- from money market funds						
386	1 A B 8 1 5 2 1	- from other financial intermediaries - financial and investment enterprises						
387	1 A B 8 1 5 2 2	- from other financial intermediaries - other institutions						
388	1 A B 8 1 5 3 1	- from financial auxiliaries - financial and investment enterprises						
389	1 A B 8 1 5 3 2	- from financial auxiliaries - other institutions						
390	1 A B 8 1 5 4	- from isurance corporations and pension funds						
391	1 A B 8 1 6	- from non-financial corporations						
392	1 A B 8 1 7 1	- from households - individuals						
393	1 A B 8 1 7 2	- from households - sole proprietors						
394	1 A B 8 1 7 3	- from non-profit institutions serving households						
395	1 A B 8 1 8	- from non-residents						
396	1 A B 8 1 9	- accrued income and deferred expenses that cannot be broken down by sector						
397	1 A B 8 2	Receivables from investment services (398+…+413)	Σ					
398	1 A B 8 2 1	- from central government						
399	1 A B 8 2 2 1	- from local governments						
400	1 A B 8 2 2 2	- from social security						
401	1 A B 8 2 3	- from Central Bank						
402	1 A B 8 2 4	- from credit institutions						
403	1 A B 8 2 5 1	- from money market funds						
404	1 A B 8 2 5 2 1	- from other financial intermediaries - financial and investment enterprises						
405	1 A B 8 2 5 2 2	- from other financial intermediaries - other institutions						
406	1 A B 8 2 5 3 1	- from financial auxiliaries - financial and investment enterprises						
407	1 A B 8 2 5 3 2	- from financial auxiliaries - other institutions						
408	1 A B 8 2 5 4	- from insurance corporations and pension funds						
409	1 A B 8 2 6	- from non-financial corporations						
410	1 A B 8 2 7 1	- from households – individuals						
411	1 A B 8 2 7 2	- from households - individual entrepreneur						
412	1 A B 8 2 8	- from non-profit institutions serving households						
413	1 A B 8 2 9	- from non-residents						
414	1 A B 8 3	Suspense items						
415	1 A B 8 4	Redeemed share notes of cooperatives						
416	1 A B 8 5	Other						
417	1 A B 8 6	Loss of value and valuation difference of other accrued balances and other assets						

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S U P E R V I S O R Y   B A L A N C E   S H E E T   (Assets at gross book value)

01 table   s, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

MNB No.	HFSA line code	Description	HUF a	Euro b	Other foriegn currencies c	Total d	Modified
418	1 A B 9	**Own assets (419+...+439)** Σ					
419	1 A B 9 1 1 1	Own debt securities issued on domestic market					
420	1 A B 9 1 1 2	Own debt securities issued abroad					
421	1 A B 9 1 2	Own shares					
422	1 A B 9 1 3	Other own assets (inventories)					
423	1 A B 9 2 1	Assets taken over					
424	1 A B 9 2 2	Loss of value of assets taken over and inventories					
425	1 A B 9 3 1	Intangible goods - rights to immovables					
426	1 A B 9 3 2	Intangible goods - software					
427	1 A B 9 3 3	Intangible goods - other					
428	1 A B 9 3 4	Value adjustments of intangible goods					
429	1 A B 9 4 1	Tangible assets for financial and investment services - lease right of accommodation					
430	1 A B 9 4 2	Tangible assets for financial and investment services - rights of property value linked to real estate					
431	1 A B 9 4 3	Tangible assets for financial and investment services - immovables					
432	1 A B 9 4 4	Tangible assets for financial and investment services - technical equipment, machinery and furnishings					
433	1 A B 9 4 5	Tangible assets for financial and investment services - construction and advances paid for construction					
434	1 A B 9 4 6	Value adjustment of tangible assets for financial and investment services					
435	1 A B 9 5 1	Tangible assets not for financial and investment services - rights to immovable linked to real estate					
436	1 A B 9 5 2	Tangible assets not for financial and investment services - immovables					
437	1 A B 9 5 3	Tangible assets not for financial and investment services - technical equipment, machinery and					
438	1 A B 9 5 4	Tangible assets not for financial and investment services - construction and advances paid for					
439	1 A B 9 5 5	Value adjustment of tangible assets not for financial and investment services					

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Banks, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

01 S U P E R V I S O R Y B A L A N C E S H E E T (Liabilities)

MNB No.	Description	HUF a	Euro b	Other foreign currencies c	Total d	Modified
440	**Total liabilities** (441+559+580+632+650+668+709+722+727) Σ					
441	**Deposits (442+...+558)** Σ					
442	Deposits of central government - short-term					
443	Deposits of central government - long-term - with a maturity of not more than 2 years					
444	Deposits of central government - long-term - maturing over 2 years					
445	Central government - liabilities from repo transactions					
446	Central government - liabilities from other authentic repurchase agreements					
447	Local governments - sight and current account deposits					
448	Deposits with agreed maturity of local governments - short-term					
449	Deposits with agreed maturity of local governments - long-term - with a maturity of not more than 2 years					
450	Deposits with agreed maturity of local governments - long-term - maturing over 2 years					
451	Local governments - liabilities from repo transactions					
452	Local governments - liabilities from other authentic repurchase agreements					
453	Other financial intermediaries - Financial and investment enterprises - sight and current account deposits					
454	Other financial intermediaries - Financial and investment enterprises - deposits with agreed maturity- short-term					
455	Other financial intermediaries - Financial and investment enterprises - deposits with agreed maturity- long-term - with a maturity of not more than 2 years					
456	Other financial intermediaries - Financial and investment enterprises - deposits with agreed maturity - long-term - maturing over 2 years					
457	Other financial intermediaries - Financial and investment enterprises - liabilities from repo transactions					
458	Other financial intermediaries - Financial and investment enterprises - liabilities from other authentic repurchase agreements					
459	Other financial intermediaries - Other institutions - sight and current account deposits					
460	Other financial intermediaries - Other institutions - deposits with agreed maturity - short-term					
461	Other financial intermediaries - Other institutions - deposits with agreed maturity - long-term - with a maturity of not more than 2 years					
462	Other financial intermediaries - Other institutions - deposits with agreed maturity - long-term - maturing over 2 years					
463	Other financial intermediaries - Other institutions - liabilities from repo transactions					
464	Other financial intermediaries - Other institutions - liabilities from other authentic repurchase agreements					
465	Financial auxiliaries - Financial and investment enterprises - sight and current account deposits					
466	Financial auxiliaries - Financial and investment enterprises - deposits with agreed maturity- short-term					
467	Financial auxiliaries - Financial and investment enterprises - deposits with agreed maturity- long-term - with a maturity of not more than 2 years					
468	Financial auxiliaries - Financial and investment enterprises - deposits with agreed maturity - long-term - maturing over 2 years					
469	Financial auxiliaries - Financial and investment enterprises - liabilities from repo transactions					
470	Financial auxiliaries - Financial and investment enterprises - liabilities from other authentic repurchase agreements					
471	Financial auxiliaries - Other institutions - sight and current account deposits					
472	Financial auxiliaries - Other institutions - deposits with agreed maturity - short-term					

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Banks, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

01 S U P E R V I S O R Y B A L A N C E S H E E T (Liabilities)

MNB No.	Description	HUF a	Euro b	Other foreign currencies c	Total d	Modified
473	Financial auxiliaries - Other institutions - deposits with agreed maturity - long-term - with a maturity of not more than 2 years					
474	Financial auxiliaries - Other institutions - deposits with agreed maturity - long-term - maturing over 2 years					
475	Financial auxiliaries - Other institutions - liabilities from repo transactions					
476	Financial auxiliaries - Other institutions - liabilities from other authentic repurchase agreements					
477	Insurance corporations and pension funds - sight and current account deposits					
478	Insurance corporations and pension funds - deposits with agreed maturity - short-term					
479	Insurance corporations and pension funds - deposits with agreed maturity - long-term - with a maturity of not more than 2 years					
480	Insurance corporations and pension funds - deposits with agreed maturity - long-term - maturing over 2 years					
481	Insurance corporations and pension funds - liabilities from repo transactions					
482	Insurance corporations and pension funds - liabilities from other authentic repurchase agreements					
483	Associated enterprises - sight and current account deposits					
484	Associated enterprises - deposits with agreed maturity - short-term					
485	Associated enterprises - deposits with agreed maturity - long-term - with a maturity of not more than 2 years					
486	Associated enterprises - deposits with agreed maturity - long-term - maturing over 2 years					
487	Associated enterprises - liabilities from repo transactions					
488	Associated enterprises - liabilities from other authentic repurchase agreements					
489	Non-financial corporations (excl. associated enterprises) - sight and current account deposits					
490	Non-financial corporations (excl. associated enterprises) - deposits with agreed maturity - short-term					
491	Non-financial corporations (excl. associated enterprises) - deposits with agreed maturity - long-term - with a maturity of not more than 2 years					
492	Non-financial corporations (excl. associated enterprises) - deposits with agreed maturity - long-term - maturing over 2 years					
493	Non-financial corporations (excl. associated enterprises) - liabilities from repo transactions					
494	Non-financial corporations (excl. associated enterprises) - liabilities from other authentic repurchase agreements					
495	Households - Individuals - sight and current account deposits					
496	Households - Individuals - deposits with agreed maturity (on account) - short-term					
497	Households - Individuals - deposits with agreed maturity (on account) - long-term - with a maturity of not more than 2 years					
498	Households - Individuals - deposits with agreed maturity (on account) - long-term - maturing over 2 years					
499	Households - Individuals - deposits with agreed maturity (in savings account passbooks) - short-term					
500	Households - Individuals - deposits with agreed maturity (in savings account passbooks) - long-term - with a maturity of not more than 2 years					
501	Households - Individuals - deposits with agreed maturity (in savings account passbooks) - long-term - maturing over 2 years					
502	Households - Individuals - deposits with agreed maturity (i documentary deposits) - short-term					
503	Households - Individuals - deposits with agreed maturity (in documentary deposits) - long-term - with a maturity of not more than 2 years					
504	Households - Individuals - deposits with agreed maturity (in documentary deposits) - long-term - maturing over 2 years					

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Banks, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

01 **S U P E R V I S O R Y   B A L A N C E   S H E E T** (Liabilities)

MNB No.	Description	HUF a	Euro b	Other foreign currencies c	Total d	Modified	
505	Households - Individuals - deposits for housing purposes - with a maturity of not more than 2 years						
506	Households - Individuals - deposits for housing purposes - maturing over 2 years						
507	Households - Individuals - liabilities from repo transactions						
508	Households - Individuals - liabilities from other authentic repurchase agreements						
509	Households - Sole proprietors - sight and current account deposits						
510	Households - Sole proprietors - deposits with agreed maturity - short-term						
511	Households - Sole proprietors - deposits with agreed maturity - long-term - with a maturity of not more than 2 years						
512	Households - Sole proprietors - deposits with agreed maturity - long-term - maturing over 2 years						
513	Households - Sole proprietors - liabilities from repo transactions						
514	Households - Sole proprietors - liabilities from other authentic repurchase agreements						
515	Non-profit institutions serving households - sight and current account deposits						
516	Deposits with agreed maturity of non-profit institutions serving households - short-term						
517	Deposits with agreed maturity of non-profit institutions serving households - long-term - with a maturity of not more than 2 years						
518	Deposits with agreed maturity of non-profit institutions serving households - long-term - maturing over 2 years						
519	Non-profit institutions serving households - liabilities from repo transactions						
520	Non-profit institutions serving households - liabilities from other authentic repurchase agreements						
521	Documentary deposits that cannot be broken down by sector - short-term						
522	Documentary deposits that cannot be broken down by sector - long-term - with a maturity of not more than 2 years						
523	Documentary deposits that cannot be broken down by sector - long-term - maturing over 2 years						
524	Liabilities to EMU central government - short-term						
525	Liabilities to EMU central government - long-term - with a maturity of not more than 2 years						
526	Liabilities to EMU central government - long-term - maturing over 2 years						
527	Liabilities to EMU central government from repo transactions						
528	EMU other general government - sight and current account deposits						
529	Liabilities to EMU other general government - short-term						
530	Liabilities to EMU other general government - long-term - with a maturity of not more than 2 years						
531	Liabilities to EMU other general government - long-term - maturing over 2 years						
532	Liabilities to EMU other general government from repo transactions						
533	EMU other financial intermediaries and financial auxiliaries - sight and current account deposits						
534	Other liabilities to EMU other financial intermediaries and financial auxiliaries - short-term						
535	Other liabilities to EMU other financial intermediaries and financial auxiliaries - long-term - with a maturity of not more than 2 years						
536	Other liabilities to EMU other financial intermediaries and financial auxiliaries - long-term - maturing over 2 years						
537	Liabilities to EMU other financial intermediaries and financial auxiliaries from repo transactions						
538	EMU insurance corporations and pension funds - sight and current account deposits						
539	Other liabilities to EMU insurance corporations and pension funds - short-term						

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Banks, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

01   S U P E R V I S O R Y   B A L A N C E   S H E E T   (Liabilities)

MNB No.	Description	HUF a	Euro b	Other foreign currencies c	Total d	Modified
540	Other liabilities to EMU insurance corporations and pension funds - long-term - with a maturity of not more than 2 years					
541	Other liabilities to EMU insurance corporations and pension funds - long-term - maturing over 2 years					
542	Liabilities to EMU insurance corporations and pension funds from repo transactions					
543	EMU non-financial corporations - sight and current account deposits					
544	EMU non-financial corporations - deposits with agreed maturity - short-term					
545	EMU non-financial corporations - deposits with agreed maturity - long-term - with a maturity of not more than 2 years					
546	EMU non-financial corporations - deposits with agreed maturity - long-term - maturing over 2 years					
547	Liabilities to EMU non-financial corporations from repo transactions					
548	EMU households and non-profit institutions serving households - sight and current account deposits					
549	EMU households and non-profit institutions serving households - deposits with agreed maturity - short-term					
550	EMU households and non-profit institutions serving households - deposits with agreed maturity - long-term - with a maturity of not more than 2 years					
551	EMU households and non-profit institutions serving households - deposits with agreed maturity - long-term - maturing over 2 years					
552	Liabilities to EMU households and non-profit institutions serving households from repo transactions					
553	Liabilities to EMU residents from other authentic repurchase agreements					
554	Deposits of other non-residents - short-term					
555	Deposits of other non-residents - long-term - with a maturity of not more than 2 years					
556	Deposits of other non-residents - long-term - maturing over 2 years					
557	Liabilities to other non-residents from repo transactions					
558	Liabilities to other non-residents from other authentic repurchase agreements					
559	**Deposits from monetary financial institutions (560+...+579)** Σ					
560	Loro accounts of resident credit institutions					
561	Deposits with agreed maturity of resident credit institutions - short-term					
562	Deposits with agreed maturity of resident credit institutions - long-term - with a maturity of not more than 2 years					
563	Deposits with agreed maturity of resident credit institutions - long-term - maturing over 2 years					
564	Loro accounts of money market funds					
565	Deposits with agreed maturity of money market funds - short-term					
566	Deposits with agreed maturity of money market funds - long-term - with a maturity of not more than 2 years					
567	Deposits with agreed maturity of money market funds - long-term - maturing over 2 years					
568	Loro accounts of EMU central banks, ECB and MFIs subject to EMU reserve requirements					
569	Deposits with agreed maturity of EMU central banks, ECB and MFIs subject to EMU reserve requirements - short-term					
570	Deposits with agreed maturity of EMU central banks, ECB and MFIs subject to EMU reserve requirements - long-term - with a maturity of not more than 2 years					
571	Deposits with agreed maturity of EMU central banks, ECB and MFIs subject to EMU reserve requirements - long-term - maturing over 2 years					
572	Loro accounts of other MFIs not subject to EMU reserve requirement					
573	Deposits with agreed maturity of other MFIs not subject to EMU reserve requirement - short-term					

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Banks, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

01   S U P E R V I S O R Y   B A L A N C E   S H E E T   (Liabilities)

MNB No.	Description	HUF a	Euro b	Other foreign currencies c	Total d	Modified
574	Deposits with agreed maturity of other MFIs not subject to EMU reserve requirement - long-term - with a maturity of not more than 2 years					
575	Deposits with agreed maturity of other MFIs not subject to EMU reserve requirement - long-term - maturing over 2 years					
576	Loro account of other non-resident banks					
577	Deposits with agreed maturity of other non-resident banks - short-term					
578	Deposits with agreed maturity of other non-resident banks - long-term - with a maturity of not more than 2 years					
579	Deposits with agreed maturity of other non-resident banks - long-term - maturing over 2 years					
580	**Loans (581+...+631)**	Σ				
581	Loans from the Central Bank - short-term					
582	Loans from the Central Bank - long-term - with a maturity of not more than 2 years					
583	Loans from the Central Bank - long-term - maturing over 2 years					
584	Liabilities to the Central Bank from repo transactions					
585	Loans from credit institutions - short-term					
586	Loans from credit institutions - long-term - with a maturity of not more than 2 years					
587	Loans from credit institutions - long-term - maturing over 2 years					
588	Liabilities to credit institutions from repo transactions					
589	Liabilities to credit institutions from other authentic repurchase agreements					
590	Liabilities to money market funds from repo transactions					
591	Other financial intermediaries - Loans from financial an investment enterprises - short-term					
592	Other financial intermediaries - Loans from financial an investment enterprises - long-term - with a maturity of not more than 2 years					
593	Other financial intermediaries - Loans from financial an investment enterprises - long-term - maturing over 2 years					
594	Other financial intermediaries - Loans from financial an investment enterprises - called - with a notice of not more than 3 months					
595	Other financial intermediaries - Loans drawn from financial and investment enterprises - called - with a notice of over 3 months but not more than 2 years					
596	Other financial intermediaries - Loans from other institutions - short-term					
597	Other financial intermediaries - Loans from other institutions - long-term - with a maturity of not more than 2 years					
598	Other financial intermediaries - Loans from other institutions - long-term - maturing over 2 years					
599	Other financial intermediaries - Loans from other institutions - called - with a notice of not more than 3 months					
600	Other financial intermediaries - Loans from other institutions - called - with a notice of over 3 months but not more than 2 years					
601	Financial auxiliaries - Loans from financial and investment enterprises - short-term					
602	Financial auxiliaries - Loans from financial and investment enterprises - long-term - with a maturity of not more than 2 years					
603	Financial auxiliaries - Loans from financial and investment enterprises - long-term - maturing over 2 years					
604	Financial auxiliaries - Loans from financial and investment enterprises - called - with a notice of not more than 3 months					
605	Financial auxiliaries - Loans from financial and investment enterprises - called - with a notice of over 3 months but not more than 2 years					
606	Financial auxiliaries - Loans from other institutions - short-term					

*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetében azonos Forrás

Banks, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

01   S U P E R V I S O R Y   B A L A N C E   S H E E T (Liabilities)

MNB No.	Description	HUF a	Euro b	Other foreign currencies c	Total d	Modified
607	Financial auxiliaries - Loans from other institutions - long-term - with a maturity of not more than 2 years					
608	Financial auxiliaries - Loans from other institutions - long-term - maturing over 2 years					
609	Financial auxiliaries - Loans from other institutions - called - with a notice of not more than 3 months					
610	Financial auxiliaries - Loans from other institutions - called - with a notice of over 3 months but not more than 2 years					
611	Loans from insurance corporations and pension funds - short-term					
612	Loans from other institutions - called - with a maturity of not more than 3 months					
613	Loans from insurance corporations and pension funds - long-term - maturing over 2 years					
614	Loans from insurance corporations and pension funds - called - with a notice of not more than 3 months					
615	Loans from insurance corporations and pension funds - called - with a notice of over 3 months but not more than 2 years					
616	Contributions of members of cooperatives - short-term					
617	Loans from other residents - short-term					
618	Loans from other residents - long-term - with a maturity of not more than 2 years					
619	Loans from other residents - long-term - maturing over 2 years					
620	Loans from other residents - called - with a notice of not more than 3 months					
621	Loans from other residents - called - with a notice of over 3 months but not more than 2 years					
622	Loans from EMU central banks, the ECB and MFIs subject to EMU reserve requirements - short-term					
623	Loans from EMU central banks, the ECB and MFIs subject to EMU reserve requirements - long-term - with a maturity of not more than 2 years					
624	Loans from EMU central banks, the ECB and MFIs subject to EMU reserve requirements - long-term - maturing over 2 years					
625	Liabilities from EMU central banks, the ECB and MFIs subject to EMU reserve requirements from repo transactions					
626	Liabilities from EMU central banks, the ECB and MFIs subject to EMU reserve requirements from authentic repurchase agreements					
627	Loans from EMU central banks, the ECB and MFIs subject to EMU reserve requirements - called - with a notice of not more than 3 months					
628	Loans from EMU central banks, the ECB and MFIs subject to EMU reserve requirements - called - with a notice of over 3 months but not more than 2 years					
629	Loans from other MFIs not subject to EMU reserve requirements - short-term					
630	Loans from other MFIs not subject to EMU reserve requirements - long-term - with a maturity of not more than 2 years					
631	Loans from other MFIs not subject to EMU reserve requirements - long-term - maturing over 2 years					
632	Liabilities to other MFIs not subject to EMU reserve requirements from repo transactions					
633	Liabilities to other MFIs not subject to EMU reserve requirements from other authentic repurchase agreements					
634	Loans from other MFIs not subject to EMU reserve requirements - called - with a notice of not more than 3 months					
635	Loans from other MFIs not subject to EMU reserve requirements - called - with a notice of over 3 months but not more than 2 years					
636	Other liabilities to other EMU sectors - short-term					
637	Other liabilities to other EMU sectors - long-term - with a maturity of not more than 2 years					
638	Other liabilities to other EMU sectors - long-term - maturing over 2 years					

*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetében azonos Forrás

Banks, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

01   S U P E R V I S O R Y   B A L A N C E   S H E E T (Liabilities)

MNB No.	Description		HUF a	Euro b	Other foreign currencies c	Total d		Modified
639	Other liabilities to other EMU sectors - called loan - with a notice of not more than 3 months							
640	Other liabilities to other EMU sectors - called loan - with a notice of over 3 months but not more than 2 years							
641	Loans from other non-resident banks - short-term							
642	Loans from other non-resident banks - long-term - with a maturity of not more than 2 years							
643	Loans from other non-resident banks - long-term - maturing over 2 years							
644	Loans from other non-resident banks - called - with a notice of not more than 3 months							
645	Loans from other non-resident banks - called - with a notice of over 3 months but not more than 2 years							
646	Liabilities to other international institutions and non-resident governments - short-term							
647	Liabilities to other international institutions and non-resident governments - long-term - with a maturity of not more than 2 years							
648	Liabilities to other international institutions and non-resident governments - long-term - maturing over 2 years							
649	Liabilities to other international institutions and non-resident governments - called loans - with a notice of not more than 3 months							
650	Liabilities to other international institutions and non-resident governments - called loans - with a notice of over 3 months but not more than 2 years							
651	Other liabilities to other non-residents - short-term							
652	Other liabilities to other non-residents - long-term - with a maturity of not more than 2 years							
653	Other liabilities to other non-residents - long-term - maturing over 2 years							
654	Other liabilities to other non-residents - called loans - with a notice of not more than 3 months							
655	Other liabilities to other non-residents - called loans - with a notice of over 3 months but not more than 2 years							
656	**Debt securities issued (657+...+673)**	Σ						
657	Bonds - short-term							
658	Bonds - long-term - with a maturity of not more than 2 years							
659	Bonds - long-term - maturing over 2 years							
660	Convertible bonds - with a maturity of not more than 2 years							
661	Convertible bonds - maturing over 2 years							
662	Certificates of deposit - short-term							
663	Certificates of deposit - long-term - with a maturity of not more than 2 years							
664	Certificates of deposit - long-term - maturing over 2 years							
665	Other debt securities - short-term							
666	Other debt securities - long-term - with a maturity of not more than 2 years							
667	Other debt securities - long-term - maturing over 2 years							
668	PRIVATELY placed debt securities - short-term							
669	PRIVATELY placed debt securities - long-term - with a maturity of not more than 2 years							
670	PRIVATELY placed debt securities - long-term - maturing over 2 years							
671	Securities issued abroad - short-term							
672	Securities issued abroad - long-term - with a maturity of not more than 2 years							
673	Securities issued abroad - long-term - maturing over 2 years							
674	**Accrued interest payable (675+...+691)**	Σ						
675	- to central government							
676	- to local governments							
677	- to Central Bank							
678	- to credit institutions							
679	- to money market funds							
680	- to other financial intermediaries - financial and investment enterprises							

*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetében azonos.Forrás

Banks, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

01   S U P E R V I S O R Y   B A L A N C E   S H E E T (Liabilities)

MNB No.	Description		HUF a	Euro b	Other foreign currencies c	Total d	Modified	
681	- to other financial intermediaries - other institutions							
682	- to financial auxiliaries - financial and investment enterprises							
683	- to financial auxiliaries - other institutions							
684	- to insurance corporations and pension funds							
685	- to non-financial corporations							
686	- to households - individuals							
687	- to households - sole proprietors							
688	- to non-profit institutions serving households							
689	- to non-residents							
690	- to certificates of deposit that cannot be broken down by sector							
691	- to debt securities that cannot be broken down by sector							
692	**Other accrued balances (693+694+695+712+713+732)**	Σ						
693	Items in transit							
694	Suspense items							
695	Liabilities from investment services (696+…+712)	Σ						
696	- to central government							
697	- to local governments							
698	- to social security							
699	- to Central Bank							
700	- to credit institutions							
701	- to money market funds							
702	- to other financial intermediaries - financial and investment enterprises							
703	- to other financial intermediaries - other institutions							
704	- to financial auxiliaries - financial and investment enterprises							
705	- to financial auxiliaries - Other institutions							
706	- to insurance corporations and pension funds							
707	- to non-financial corporations							
708	- to households - individuals							
709	- to households - sole proprietors							
710	- to non-profit institutions serving households							
711	- to non-residents							
712	Liquid assets disbursed by the state for re-lending							
713	Other accrued balances (714+…+731)	Σ						
714	- with central government							
715	- with local governments							
716	- with social security							
717	- with Central Bank							
718	- with credit institutions							
719	- with money market funds							
720	- with other financial intermediaries - financial and investment enterprises							
721	- with other financial intermediaries - other institutions							
722	- with financial auxiliaries - financial and investment enterprises							
723	- with financial auxiliaries - other institutions							
724	- with insurance corporations and pension funds							
725	- with non-financial corporations							
726	- with households - individuals							
727	- with households - sole proprietors							
728	- with non-profit institutions serving households							
729	- with non-residents							
730	- accrued expenses that cannot be broken down by sector							
731	Accrued expenses for operating expenditures							
732	Others							
733	**Subordinated liabilities and participations (734+…+745)**	Σ						

*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetében azonos Forrás

Banks, specialised credit institutions: millions of HUF with no decimals; cooperative credit insitutions: millions of HUF with 3 decimals

01   S U P E R V I S O R Y   B A L A N C E   S H E E T   (Liabilities)

MNB No.	Description	HUF a	Euro b	Other foreign currencies c	Total d	Modified
734	Subordinated loan capital received from residents - eligible for regulatory capital/own funds					
735	Subordinated loan capital received from residents - NOT eligible for regulatory capital/own funds					
736	Supplementary subordinated loan capital received from residents					
737	Subordinated loan capital received from non-residents - eligible for regulatory capital/own funds					
738	Subordinated loan capital received from non-residents - NOT eligible for regulatory capital/own funds					
739	Supplementary subordinated loan capital received from non-residents					
740	Share notes and contribution notes of cooperatives					
741	Other participations of cooperatives					
742	Property liabilities to resident owners					
743	Property liabilities to non-resident owners					
744	Other subordinated liabilities – to residents					
745	Other subordinated liabilities – to non-residents					
746	**Provisions (747+...+750)** Σ					
747	For suspense and future liabilities					
748	General risk provisions					
749	Balancing provision of building societies					
750	Other provisions					
751	**Equity (752+...+762)** Σ					
752	Subscribed capital					
753	Subscribed but unpaid capital					
754	Capital reserve - agio					
755	Capital reserve - other					
756	Accumulated profit reserve – for previous years					
757	Accumulated profit reserve – from previous year not yet approved by general meeting					
758	Accumulated profit reserve - other					
759	Tied-up provisions					
760	Valuation reserve					
761	General reserve					
762	Balance sheet profit/loss (interim profit)					

*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetében azonos.Forrás

M E M O R A N D U M   I T E M S   1

02 table
Banks, specialized credit institutions: millions of HUF without decimals, co-op. credit inst.: millions of HUF with 3 decimals

MNB code	HFSA line code	Description	HUF	Euro b	Other foreign currencies c	Total d		Modified
001	1 C 1 1	**Collaterals, securities (total value) (2+...+12)** Σ						
002	1 C 1 1 1	Cash collateral						
003	1 C 1 1 2	Bank guarantees and sureties						
004	1 C 1 1 3 1	Central budget guarantees						
005	1 C 1 1 3 2	Other guarantees of the state or state-owned organization						
006	1 C 1 1 4 1	Securities - shares						
007	1 C 1 1 4 2	Securities - other securities						
008	1 C 1 1 5 1	Assignment of sales						
009	1 C 1 1 5 2	Assignment of other receivables						
010	1 C 1 1 6	Pledged inventories						
011	1 C 1 1 7	Mortgages						
012	1 C 1 1 8	Other						
013	1 C 1 2	**Collaterals, securities (up to the value of the claims) (14+...+24)** Σ						
014	1 C 1 2 1	Financial collateral						
015	1 C 1 2 2	Bank guarantees and sureties						
016	1 C 1 2 3 1	Central budget guarantees						
017	1 C 1 2 3 2	Other guarantees of the state or state-owned organization						
018	1 C 1 2 4 1	Securities - shares						
019	1 C 1 2 4 2	Securities - other securities						
020	1 C 1 2 5 1	Assignment of sales						
021	1 C 1 2 5 2	Assignment of other receivables						
022	1 C 1 2 6	Pledged inventories						
023	1 C 1 2 7	Mortgages						
024	1 C 1 2 8	Other						
025	1 C 1 3	**Value of claims covered with comfort letter**						
026	1 C 2 1	**Lombard loans at gross book value (27+28+29)** Σ						
027	1 C 2 1 1	Covered with shares						
028	1 C 2 1 2	Covered with government papers						
029	1 C 2 1 3	Covered with other securities						
030	1 C 2 2	**Lombard loans at net book value (31+32+33)** Σ						
031	1 C 2 2 1	Covered with shares						
032	1 C 2 2 2	Covered with government papers						
033	1 C 2 2 3	Covered with other securities						
034	1 C 3	**Interests, interest type commissions in suspense (35+...+38)** Σ						
035	1 C 3 1	Vis-à-vis non-financial corporations						
036	1 C 3 2	Vis-à-vis households - individuals						
037	1 C 3 3	Vis-à-vis Households - sole proprietors						
038	1 C 3 4	Vis-à-vis other sectors						
039	1 C 4 1	**Total matured loans at gross book value**						
040	1 C 4 2	**Total matured loans at net book value**						
041	1 C 5 1	**Total claims written off (from January 1 to the end of the reference month) at gross book value** Σ						
042	1 C 5 1 1	Non-financial corporations - loans						
043	1 C 5 1 2	Non-financial corporations - other claims						
044	1 C 5 1 3 1	Households - individuals						

HM-1-01

*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetében azonos. Tájékoztató 1.

M E M O R A N D U M   I T E M S   1

02 table   Banks, specialized credit institutions: millions of HUF without decimals, co-op. credit inst.: millions of HUF with 3 decimals

MNB code	HFSA line code	Description	HUF	Euro b	Other foreign currencies c	Total d	Modified
045	1 C 5 1 3 2	Households - sole proprietors					
046	1 C 5 1 4 1	Non-residents - loans					
047	1 C 5 1 4 2	Non-residents - other claims					
048	1 C 5 1 5 1	Other sectors - loans					
049	1 C 5 1 5 2	Other sectors - other claims					
050	1 C 5 1 6	Interest receivables written off					
051	1 C 5 2	**Total claims written off (from January 1 to the end of the reference month) at net book value** Σ					
052	1 C 5 2 1	Non-financial corporations - loans					
053	1 C 5 2 2	Households - sole proprietors					
054	1 C 5 2 3 1	Non-financial corporations - other claims					
055	1 C 5 2 3 2	Households - individuals					
056	1 C 5 2 4 1	Non-residents - loans					
057	1 C 5 2 4 2	Non-residents - other claims					
058	1 C 5 2 5 1	Other sectors - loans					
059	1 C 5 2 5 2	Other sectors - other claims					
060	1 C 5 3	**Total claims sold finally (from January 1 to the end of the reference month) at gross book value (61+...+69)** Σ					
061	1 C 5 3 1	Non-financial corporations - loans					
062	1 C 5 3 2	Non-financial corporations - other claims					
063	1 C 5 3 3 1	Households - individuals					
064	1 C 5 3 3 2	Households - sole proprietors					
065	1 C 5 3 4 1	Non-residents - loans					
066	1 C 5 3 4 2	Non-residents - other claims					
067	1 C 5 3 5 1	Other sectors - loans					
068	1 C 5 3 5 2	Other sectors - other claims					
069	1 C 5 3 6	Interest receivables finally sold					
070	1 C 5 4	**Total claims sold finally (from January 1 to the end of the reference month) at net book value (71+...+78)** Σ					
071	1 C 5 4 1	Non-financial corporations - loans					
072	1 C 5 4 2	Non-financial corporations - other claims					
073	1 C 5 4 3 1	Households - individuals					
074	1 C 5 4 3 2	Households - sole proprietors					
075	1 C 5 4 4 1	Non-residents - loans					
076	1 C 5 4 4 2	Non-residents - other claims					
077	1 C 5 4 5 1	Other sectors - loans					
078	1 C 5 4 5 2	Other sectors - other claims					
079	1 C 5 5	**Total claims sold finally (from January 1 to the end of the reference month) at selling value (80+...+88)** Σ					
080	1 C 5 5 1	Non-financial corporations - loans					
081	1 C 5 5 2	Non-financial corporations - other claims					
082	1 C 5 5 3 1	Households - individuals					
083	1 C 5 5 3 2	Households - sole proprietors					
084	1 C 5 5 4 1	Non-residents - loans					
085	1 C 5 5 4 2	Non-residents - other claims					
086	1 C 5 5 5 1	Other sectors - loans					
087	1 C 5 5 5 2	Other sectors - other claims					
088	1 C 5 5 6	Interest receivables finally sold					

HM-1-01

*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetén azonos. Tájékoztató 1.

M E M O R A N D U M   I T E M S   1

02 table

Banks, specialized credit institutions: millions of HUF without decimals, co-op. credit inst.: millions of HUF with 3 decimals

MNB code	HFSA line code	Description	HUF	Euro b	Other foreign currencies c	Total d	Modified
089	1 C 5 6 1	Total claims sold finally to own participation (from January 1 to the end of the reference month) at gross book value					
090	1 C 5 6 2	Total claims sold finally to own participation (from January 1 to the end of the reference month) at net					
091	1 C 5 6 3	Total claims sold finally to own participation (from January 1 to the end of the reference month) at selling					
092	1 C 5 7	**Amount of loans finally securitized/sold to non MFI residents and non-residents from loans extended to non-MFIs and non-general government sectors during the month - at gross book value**					
093	1 C 6	**Own debt securities issued on domestic market - breakdown by owners (94+...+99)** Σ					
094	1 C 6 1	Non-financial corporations					
095	1 C 6 2 1	Households - individuals					
096	1 C 6 2 2	Households - sole proprietors					
097	1 C 6 3	Other domestic sectors					
098	1 C 6 4 1	EMU member countries					
99	1 C 6 4 2	Other non-residents					
100	1 C 6 5	Not classifiable by sector					
101	1 C 6 6	**Own NON-NEGOTIABLE debt securities issued on domestic market**					
102	1 C 6 6 1 1	Own non-negotiable debt securities - owned by central government - with a maturity of not more than 2 years					
103	1 C 6 6 1 2	Own non-negotiable debt securities - owned by central government - maturing over 2 years					
104	1 C 6 6 2 1	Own non-negotiable debt securities - owned by local governments - with a maturity of not more than 2 years					
105	1 C 6 6 2 2	Own non-negotiable debt securities - owned by local governments - maturing over 2 years					
106	1 C 6 6 3 1	Own non-negotiable debt securities - owned by resident monetary financial institutions - with a maturity of not more than 2 years					
107	1 C 6 6 3 2	Own non-negotiable debt securities - owned by resident monetary financial institutions - maturing over 2 years					
108	1 C 6 6 4 1	Own non-negotiable debt securities - owned by other financial intermediaries, financial auxiliaries, insurance corporations and pension funds - with a maturity of not more than 2 years					
109	1 C 6 6 4 2	Own non-negotiable debt securities - owned by other financial intermediaries, financial auxiliaries, insurance corporations and pension funds - maturing over 2 years					
110	1 C 6 6 5 1	Own non-negotiable debt securities - non-financial corporations - with a maturity of not more than 2 years					
111	1 C 6 6 5 2	Own non-negotiable debt securities - non-financial corporations - maturing over 2 years					
112	1 C 6 6 6 1	Own non-negotiable debt securities - households - with a maturity of not more than 2 years					
113	1 C 6 6 6 2	Own non-negotiable debt securities - households - maturing over 2 years					
114	1 C 6 6 7 1	Own non-negotiable debt securities - non-profit institutions serving households - with a maturity of not more than 2 years					
115	1 C 6 6 7 2	Own non-negotiable debt securities - non-profit institutions serving households - maturing over 2 years					
116	1 C 6 7	**Non-negotiable debt securities owned by the credit institution**					
117	1 C 6 7 1 1	Non-negotiable securities issued by non-financial corporations, at gross value - with a maturity of not more than 5 years					
118	1 C 6 7 1 2	Non-negotiable securities issued by non-financial corporations, at gross value - maturing over 5 years					

HM-1-01

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M E M O R A N D U M   I T E M S   1

02 table
Banks, specialized credit institutions: millions of HUF without decimals, co-op. credit inst.: millions of HUF with 3 decimals

MNB code	HFSA line code	Description	HUF	Euro b	Other foreign currencies c	Total d	Modified
119	1 C 6 7 2 1	Non-negotiable securities issued by other financial intermediaries, financial auxiliaries, insurance corporations, at gross value - with a maturity of not more than 5 years					
120	1 C 6 7 2 2	Non-negotiable securities issued by other financial intermediaries, financial auxiliaries, insurance corporations, at gross value - maturing over 5 years					
121	1 C 6 8	**Total debt securities issued abroad (122+…+125)**					
122	1 C 6 8 1 1	Residents					
123	1 C 6 8 1 2	EMU member countries					
124	1 C 6 8 1 3	Other non-residents					
125	1 C 6 8 1 4	Not classifiable by sector					
126	1 C 6 8 2 1	Own privately issued debt securities - short term					
127	1 C 6 8 2 2	Own privately issued debt securities - long term - maturing not over 2 years					
128	1 C 6 8 2 3	Own privately issued debt securities - long term - maturing over 2 years					
129	1 C 7	**Other memorandum items**					
130	1 C 7 1	Employer's and local subsidies					
131	1 C 7 2 1	Prompt loans under contracts with building societies, at gross book value					
132	1 C 7 2 2	Prompt loans under contracts with building societies, at net book value					
133	1 C 7 3 1	Tax payable (accrued from January 1 to the end of the reference month)					
134	1 C 7 3 2	Tax payment difference (accrued from January 1 to the end of the reference month)					
135	1 C 7 4 1	Other prepaid expenses and deferred charges (from 1AB81)					
136	1 C 7 4 2	Other accruals and deferred income (from 1B65)					
137	1 C 7 4 3	Accruals due to derivative transactions from accrued interest receivable					
138	1 C 7 4 4	Accruals due to derivative transactions from accrued interest payable					
139	1 C 7 5 1	Off-balance sheet receivables related to fictitious repurchase agreements					
140	1 C 7 5 2 1	Off-balance sheet receivables related to fictitious repurchase agreements at book value					
141	1 C 7 5 2 2	Off-balance sheet receivables related to fictitious repurchase agreements at net value, reduced with provisions					
142	1 C 7 6 1	Founder's contribution to unregistered enterprise (net value)					
143	1 C 7 6 2	Subordinated and supplementary subordinated loan capital from non-resident owner (from 1B73-74)					
144	1 C 7 7 1	Claims in the form of debt securities (net value)					
145	1 C 7 7 2	Old social security bond (net value)					
146	1 C 7 7 3	Own shares repurchased at nominal value					
147	1 C 7 8 1 1 1	Loans extended for office and shopping center building at gross book value - with a maturity of not more than 5 years					
148	1 C 7 8 1 1 2	Loans extended for office and shopping center building at gross book value - maturing over 5 years					
149	1 C 7 8 1 2 1	Loans extended for office and shopping center building at net book value - with a maturity of not more than 5 years					
150	1 C 7 8 1 2 2	Loans extended for office and shopping center building at net book value - maturing over 5 years					
151	1 C 7 8 2 1	Mortgage loans to individuals for housing					
152	1 C 7 8 2 2	Mortgage loans to individuals for other purposes					
153	1 C 7 9 1	Total sight savings deposits					
154	1 C 7 9 2	Anonymous deposits, total (without documentary deposits)					
155	1 C 7 9 3	Anonymous documentary deposits, total					
156	1 C 7 9 4	Anonymous certificates of deposit, total					

HM-1-01

*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetében Tájékoztató 1.

M E M O R A N D U M   I T E M S   1

02 table   Banks, specialized credit institutions: millions of HUF without decimals, co-op. credit inst.: millions of HUF with 3 decimals

MNB code	HFSA line code	Description	HUF	Euro b	Other foreign currencies c	Total d	Modified
157	1 C 7 9 5 1	Central government - sight and current account deposits					
158	1 C 7 9 5 2	EMU central government - sight and current account deposits					
159	1 C 7 9 5 3	Other non-residents - not incl. banks - sight and current account deposits					
160	1 C 7 9 6 1	Financial derivatives on asset side					
161	1 C 7 9 6 2	Financial derivatives on liabilities side					
162	1 C 8 1	**Shares and other equity from foreign investments at net value (163+...+167)** Σ					
163	1 C 8 1 1	- From shares for trade of non-residents - credit institutions					
164	1 C 8 1 2	- From shares for trade of non-residents - PBB enterprises					
165	1 C 8 1 3	- From shares for investment and participations in non-residents - credit institutions					
166	1 C 8 1 4	- From shares for investment and participations in non-residents - PBB enterprises					
167	1 C 8 1 5	- From participations in non-residents - associated corporations					
168	1 C 8 2	**Subordinated loan capital to non-residents at net value (169+...+173)** Σ					
169	1 C 8 2 1	- To credit institutions					
170	1 C 8 2 2	- To financial corporations					
171	1 C 8 2 3	- To investment enterprises					
172	1 C 8 2 4	- To insurance corporations					
173	1 C 8 2 5	- To others					

*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetén azonos.Tájékoztató 1.

ASSETS SOLD

with deferred payment or repurchasing obligation

03 table   ized credit institutions: millions of HUF without decimals, coop. credit inst.: millions of HUF with 3 decimals

MNB code	HFSA line code	Description		Repurchase obligation a	Deferred and repurchased b	Deferred payment c	Modified
001	1 D 1	**At book value (2+...+5)**	Σ				
002	1 D 1 1	Own assets					
003	1 D 1 2	Receivables					
004	1 D 1 3	Securities					
005	1 D 1 4	Investments					
006	1 D 2	**At selling value (7+...+10)**	Σ				
007	1 D 2 1	Own assets					
008	1 D 2 2	Receivables					
009	1 D 2 3	Securities					
010	1 D 2 4	Investments					
011	1 D 3	**At repurchase value (12+...15)**	Σ				
012	1 D 3 1	Own assets					
013	1 D 3 2	Receivables					
014	1 D 3 3	Securities					
015	1 D 3 4	Investments					

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*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetlben azonos.   1.D. Eladott eszköz

DATA REQUIRED FOR THE CALCULATION OF TRANSACTIONS

04 table   Banks, specialized credit institutions: millions of HUF without decimals, coop. credit inst.: millions of HUF with 3 decimals

MNB code	HFSA line code	Description	HUF a	Euro b	Other foreign currencies c	Total d	Modified
001	1 E 0	**Assets**					
002	1 E 1	Loans written off (3+…+17) Σ					
003	1 E 1 1	Loans to monetary financial institutions					
004	1 E 1 2 1	Loans to other financial intermediaries and financial auxiliaries					
005	1 E 1 2 2	Loans to insurrance corporations and pension funds					
006	1 E 1 3	Loans to non-financial corporations					
007	1 E 1 4 1	Loans to households and non-profit institutions serving households - consumer credit					
008	1 E 1 4 2	Loans to households and non-profit institutions serving households - lending for house purchase					
009	1 E 1 4 3	Loans to households and non-profit institutions serving households - other loans					
010	1 E 1 5 1	Loans to EMU monetary financial institutions					
011	1 E 1 5 2	Loans to EMU other financial intermediaries and financial auxiliaries					
012	1 E 1 5 3	Loans to EMU insurance corporations and pension funds					
013	1 E 1 5 4	Loans to EMU non-financial corporations					
014	1 E 1 5 5 1	Loans to EMU households and non-profit institutions serving households - consumer credit					
015	1 E 1 5 5 2	Loans to EMU households and non-profit institutions serving households - lending for house purchase					
016	1 E 1 5 5 3	Loans to EMU households and non-profit institutions serving households - other loans					
017	1 E 1 5 6	Loans to other non-residents					
018	1 E 2 1	Price changes of government securities with a maturity of not more than 2 years					
019	1 E 2 2	Price changes of securities other than shares with a maturity of over 2 years (20+…+28) Σ					
020	1 E 2 2 1	Security of monetary financial institutions					
021	1 E 2 2 2	Security of general government					
022	1 E 2 2 3	Security of non-financial corporations					
023	1 E 2 2 4	Security of other financial corporations					
024	1 E 2 2 5	Security of other resident sectors					
025	1 E 2 2 6 1	Security of EMU monetary financial institutions					
026	1 E 2 2 6 2	Security of EMU general government					
027	1 E 2 2 6 3	Security of other EMU sectors					
028	1 E 2 2 4	Security of other non-residents					

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*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) tranzakciós tábla

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DATA REQUIRED FOR THE CALCULATION OF TRANSACTIONS

04 table   Banks, specialized credit institutions: millions of HUF without decimals, coop. credit inst.: millions of HUF with 3 decimals

MNB code	HFSA line code	Description	HUF a	Euro b	Other foreign currencies c	Total d	Modified
029	1 E 3	Price changes of shares and other equity (30+…+36) Σ					
030	1 E 3 1	Monetary financial institutions					
031	1 E 3 2	Non-financial corporations					
032	1 E 3 3	Other financial corporations					
033	1 E 3 4	Other resident sectors					
034	1 E 3 5 1	EMU monetary financial institutions					
035	1 E 3 5 2	Other EMU sectors					
036	1 E 3 6	Other non-residents					

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*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) tranzakciós tábla

MEMORANDUM ITEMS 2.

05 table   Banks, specialized credit institutions: millions of HUF without decimals, coop. credit inst.: millions of HUF with 3 decimals

MNB code	HFSA line code	Description		HUF a	Euro b	Other foreign currencies c	Total d	Modified
001	1 F 1	**Subordinated liabilities and participations by sector (2+…+33)**	Σ					
002	1 F 1 1 1	- vis-à-vis central government - loans						
003	1 F 1 1 2	- vis-à-vis central government - debt securities						
004	1 F 1 2 1	- vis-à-vis local governments - loans						
005	1 F 1 2 2	- vis-à-vis local governments - debt securities						
006	1 F 1 3 1	- vis-à-vis resident credit institutions - loans						
007	1 F 1 3 2	- vis-à-vis resident credit institutions - debt securities						
008	1 F 1 4 1 1	- vis-à-vis resident money market funds - loans						
009	1 F 1 4 1 2	- vis-à-vis resident money market funds - debt securities						
010	1 F 1 4 2 1	- vis-à-vis other financial intermediaries and financial auxiliaries - loans						
011	1 F 1 4 2 2	- vis-à-vis other financial intermediaries and financial auxiliaries - debt securities						
012	1 F 1 5 1	- vis-à-vis insurance corporations and pension funds - loans						
013	1 F 1 5 2	- vis-à-vis insurance corporations and pension funds - debt securities						
014	1 F 1 6 1	- vis-à-vis non-financial corporations - loans						
015	1 F 1 6 2	- vis-à-vis non-financial corporations - debt securities						
016	1 F 1 7 1	- vis-à-vis households and non-profit institutions serving households - loans						
017	1 F 1 7 2	- vis-à-vis households and non-profit institutions serving households - debt securities						
018	1 F 1 8 1 1	- vis-à-vis EMU MFIs - loans						
019	1 F 1 8 1 2	- vis-à-vis EMU MFIs - debt securities						
020	1 F 1 8 2 1	- vis-à-vis EMU central government - loans						
021	1 F 1 8 2 2	- vis-à-vis EMU central government - debt securities						
022	1 F 1 8 3 1	vis-á-vis other EMU general government - loans						
023	1 F 1 8 3 2	vis-á-vis other EMU general government - debt securities						
024	1 F 1 8 4 1	vis-á-vis EMU other financial intermediaries and financial auxiliaries - loans						
025	1 F 1 8 4 2	vis-á-vis EMU other financial intermediaries and financial auxiliaries - debt securities						
026	1 F 1 8 5 1	vis-á-vis EMU insurance corporations and pension funds - loans						
027	1 F 1 8 5 2	vis-á-vis EMU insurance corporations and pension funds - debt securities						
028	1 F 1 8 6 1	vis-á-vis EMU non-financial corporations - loans						
029	1 F 1 8 6 2	vis-á-vis EMU non-financial corporations - debt securities						
030	1 F 1 8 7 1	vis-á-vis EMU households and non-profit institutions serving households - loans						
031	1 F 1 8 7 2	vis-á-vis EMU households and non-profit institutions serving households - debt securities						
032	1 F 1 8 8 1	- vis-à-vis other non-residents - loans						
033	1 F 1 8 8 2	- vis-à-vis other non-residents - debt securities						
034	1 F 2	**Household mortgage loans based on real estate - at gross value (35+49)**	Σ					
035	1 F 2 1	**SPECIAL mortgage loans (36+46)**	Σ					
036	1 F 2 1 1	Mortgage loans for housing (37+41+42)	Σ					
037	1 F 2 1 1 1 1	Loans for housing with interest subsidy on the liability side (38+39+40)						
038	1 F 2 1 1 1 1 1	- Loans for new apartment purchase/construction						

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M E M O R A N D U M   I T E M S   2.

05 table — Banks, specialized credit institutions: millions of HUF without decimals, coop. credit inst.: millions of HUF with 3 decimals

MNB code	HFSA line code	Description		HUF a	Euro b	Other foreign currencies c	Total d	Modified
039	1 F 2 1 1 1 1 2	- Loans for purchase of a used apartment						
040	1 F 2 1 1 1 1 3	- Loans for other purposes						
041	1 F 2 1 1 1 2	Loans for housing with supplementary state interest subsidy and interest subsidy on the liability side						
042	1 F 2 1 1 1 3	Loans for housing with market conditions and other housing loans (43+44+45)						
043	1 F 2 1 1 1 3 1	- Loans for new apartment purchase/construction						
044	1 F 2 1 1 1 3 2	- Loans for purchase of a used apartment						
045	1 F 2 1 1 1 3 3	- Loans for other purposes						
046	1 F 2 1 1 2	Mortgage loans for general purposes (47+48)	Σ					
047	1 F 2 1 1 2 1	Loans for real estate purposes						
048	1 F 2 1 1 2 2	Loans for other purposes						
049	1 F 2 1 2	**Mortgage loans OTHER THAN SPECIAL mortgage loans (50+60)**	Σ					
050	1 F 2 1 2 1	Mortgage loans for housing (51+55+56)	Σ					
051	1 F 2 1 2 1 1	Supplementary state interest subsidy (52+53+54)						
052	1 F 2 1 2 1 1 1	- Loans for new apartment purchase/construction						
053	1 F 2 1 2 1 1 2	- Loans for purchase of a used apartment						
054	1 F 2 1 2 1 1 3	- Loans for other purposes						
055	1 F 2 1 2 1 2	Other interest subsidy on the asset side						
056	1 F 2 1 2 1 3	Market interest-bearing and other housing loans (57+58+59)						
057	1 F 2 1 2 1 3 1	- Loans for new apartment purchase/construction						
058	1 F 2 1 2 1 3 2	- Loans for purchase of a used apartment						
059	1 F 2 1 2 1 3 3	- Loans for other purposes						
060	1 F 2 1 2 2	Mortgage loans for other purposes (61+62)	Σ					
061	1 F 2 1 2 2 1	Real estate purposes						
062	1 F 2 1 2 2 2	Other purposes						
063	1 F 2 2	**Gross value of loans granted to individuals unsecured by real estate property (64+65+66)**						
064	1 F 2 2 1	- Loans for new apartment purchase/construction						
065	1 F 2 2 2	- Loans for purchase of a used apartment						
066	1 F 2 2 3	- Loans for other purposes						
067	1 F 3 1	**Details of some loans to households - at gross value**						
068	1 F 3 1 1 1	Households - Individuals - consumer credit - personal loans - short-term						
069	1 F 3 1 1 2 1	Households - Individuals - consumer credit - personal loans - long-term - with a maturity of not more than 5 years						
070	1 F 3 1 1 2 2	Households - Individuals - consumer credit - personal loans - long-term - with a maturity of over 5 years						
071	1 F 3 1 2 1	Households - Individuals - consumer credit - car purchase loans - short-term						
072	1 F 3 1 2 2 1	Households - Individuals - consumer credit - car purchase loans - long-term - with a maturity of not more than 5 years						

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*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetében a Tájékoztató 2.

M E M O R A N D U M   I T E M S   2.

05 table   Banks, specialized credit institutions: millions of HUF without decimals, coop. credit inst.: millions of HUF with 3 decimals

MNB code	HFSA line code	Description	HUF a	Euro b	Other foreign currencies c	Total d	Modified
073	1 F 3 1 2 2 2	Households - Individuals - consumer credit - car purchase loans - long-term - with a maturity of over 5 years					
074	1 F 3 1 3 1	Households - Individuals - consumer credit - without specified purpose - short-term					
075	1 F 3 1 3 2 1	Households - Individuals - consumer credit - without specified purpose - long-term - with a maturity of not more than 5 years					
076	1 F 3 1 3 2 2	Households - Individuals - consumer credit - without specified purpose - long-term - with a maturity of over 5 years					
077	1 F 3 1 4 1	Households - Individuals - consumer credit - for purchasing goods and for other purposes - short-term					
078	1 F 3 1 4 2 1	Households - Individuals - consumer credit - for purchasing goods and for other purposes - long-term - with a maturity of not more than 5 years					
079	1 F 3 1 4 2 2	Households - Individuals - consumer credit - for purchasing goods and for other purposes - long-term -					
080	1 F 3 1 5 1	Households - Sole proprietors - loans for purchasing vehicles - short-term					
081	1 F 3 1 5 2 1	Households - Sole proprietors - loans for purchasing vehicles - long-term - with a maturity of not more than 5 years					
082	1 F 3 1 5 2 2	Households - Sole proprietors - loans for purchasing vehicles - long-term - with a maturity of over 5 years					
083	1 F 3 2	**Details of some loans to households - at net value**					
084	1 F 3 2 1 1	Households - Individuals - consumer credit - personal loans - short-term					
085	1 F 3 2 1 2 1	Households - Individuals - consumer credit - personal loans - long-term - with a maturity of not more than 5					
086	1 F 3 2 1 2 2	Households - Individuals - consumer credit - personal loans - long-term - with a maturity of over 5 years					
087	1 F 3 2 2 1	Households - Individuals - consumer credit - loans for purchasing vehicles - short-term					
088	1 F 3 2 2 2 1	Households - Individuals - consumer credit - loans for purchasing vehicles - long-term - with a maturity of					
089	1 F 3 2 2 2 2	Households - Individuals - consumer credit - loans for purchasing vehicles - long-term - with a maturity of over 5 years					
090	1 F 3 2 3 1	Households - Individuals - consumer credit - without specified purpose - short-term					
091	1 F 3 2 3 2 1	Households - Individuals - consumer credit - without specified purpose - with a maturity of not more than 5 years					
092	1 F 3 2 3 2 2	Households - Individuals - consumer credit - without specified purpose - with a maturity of over 5 years					
093	1 F 3 2 4 1	Households - Individuals - consumer credit - for purchasing goods and for other purposes - short-term					
094	1 F 3 2 4 2 1	Households - Individuals - consumer credit - for purchasing goods and for other purposes - long-term - with a maturity of not more than 5 years					
095	1 F 3 2 4 2 2	Households - Individuals - consumer credit - for purchasing goods and for other purposes - long-term - with a maturity of over 5 years					
096	1 F 3 2 5 1	Households - Sole proprietors - loans for purchasing vehicles - short-term					
097	1 F 3 2 5 2 1	Households - Sole proprietors - loans for purchasing vehicles - long-term - with a maturity of not more than					
098	1 F 3 2 5 2 2	Households - Sole proprietors - loans for purchasing vehicles - long-term - with a maturity of over 5 years					

*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetében azonos. In Hungarian: Tájékoztató 2.

CURRENCY BREAKDOWN of the end-of month stocks of
CERTAIN ASSETS AND LIABILITIES (supplementary data and loans: at gross book value, seccurities: at net book value)

06 table   Banks, specialized credit institutions: millions of HUF without decimals, coop. credit inst.: millions of HUF with 3 decimals

MNB code	HFSA line code	Description	Currencies of non-EMU EU members				Other foreign currencies						
			DKK a	SEK b	GBP c	Other EU currencies d	USD e	JPY f	CHF g	CAD h	NOK i	AUD j	Other foreign currencies k
001	1 G 1	**ASSETS**											
002	1 G 1 1	**Loans, deposits**											
003	1 G 1 1 1 1	Loans to central government											
004	1 G 1 1 1 2	Loans to local governments											
005	1 G 1 1 2	Loans to, deposits with resident monetary financial institutions											
006	1 G 1 1 3	Loans to other financial corporations											
007	1 G 1 1 4 1	Loans to non-financial corporations - short-term											
008	1 G 1 1 4 2 1	Loans to non-financial corporations - long-term - with a maturity of not more than 5 years											
009	1 G 1 1 4 2 2	Loans to non-financial corporations - long-term - with a maturity of more than 5 years											
010	1 G 1 1 5	Loans to households											
011	1 G 1 1 6	Loans to non-profit institutions serving households											
012	1 G 1 1 7 1	Loans to, deposits at EMU monetary financial institutions											
013	1 G 1 1 7 2	Loans to EMU residents (excl. monetary financial institutions)											
014	1 G 1 1 8 1	Loans to and deposits at other non-resident banks - short											
015	1 G 1 1 8 2	Loans to and deposits at other non-resident banks - long											
016	1 G 1 1 9 1	Loans to other non-residents - short											
017	1 G 1 1 9 2	Loans to other non-residents - long											
018	1 G 1 2	**Securities other than shares**											
019	1 G 1 2 1 1	Securities issued by central government											
020	1 G 1 2 1 2	Securities issued by local governments											
021	1 G 1 2 2	Securities issued by resident monetary financial institutions											
022	1 G 1 2 3	Securities issued by other resident sectors											
023	1 G 1 2 4 1	Securities issued by EMU monetary financial institutions											
024	1 G 1 2 4 2	Securities issued by EMU other sectors											
025	1 G 1 2 5 1	Securities issued by other non-resident banks											
026	1 G 1 2 5 2	Securities issued by other non-residents											

HM-1-00   1.G. Devizaszerkezet

MNB identification code: **F01, F03, F08, F09, F14**

CURRENCY BREAKDOWN of the end-of month stocks of
CERTAIN ASSETS AND LIABILITIES (supplementary data and loans: at gross book value, seccurities: at net book value)

06 table

Banks, specialized credit institutions: millions of HUF without decimals, coop. credit inst.: millions of HUF with 3 decimals

MNB code	HFSA line code	Description	Currencies of non-EMU EU members				Other foreign currencies						
			DKK a	SEK b	GBP c	Other EU currencies d	USD e	JPY f	CHF g	CAD h	NOK i	AUD j	Other foreign currencies k
027	1 G 1 2 6	**Shares and other equity of non-residents**											
028	1 G 2	**LIABILITIES**											
029	1 G 2 1	**Loans, deposits, subordinated loan capital**											
030	1 G 2 1 1 1	From central government											
031	1 G 2 1 1 2	From local governments											
032	1 G 2 1 2	From resident monetary financial institutions											
033	1 G 2 1 3	From other financial corporations											
034	1 G 2 1 4 1	From non-financial corporations - short-term											
035	1 G 2 1 4 2 1	From non-financial corporations - long-term - with a maturity of not more than 2 years											
036	1 G 2 1 4 2 2	From non-financial corporations - long-term - with a maturity of more than 2 years											
037	1 G 2 1 5 1	From households - short-term											
038	1 G 2 1 5 2 1	From households - long-term - with a maturity of not more than 2 years											
039	1 G 2 1 5 2 2	From households - long-term - with a maturity of more than 2 years											
040	1 G 2 1 6	From nonprofit institutions serving households											
041	1 G 2 1 7 1	From EMU monetary financial institutions											
042	1 G 2 1 7 2	From other EMU sectors											
043	1 G 2 1 8 1	From other non-resident banks - short-term											
044	1 G 2 1 8 2	From other non-resident banks - long-term											
045	1 G 2 1 9 1	From other non-residents - short-term											
046	1 G 2 1 9 2	From other non-residents - long-term											
047	1 G 2 2	**Debt securities issued**											
048	1 G 3 1	Remaining assets											
049	1 G 3 2	Remaining liabilities											

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1.G. Devizaszerkezet

08 table   Banks, specialized credit inst.: millions of HUF without decimal, coop. credit inst.: millions of HUF with 3 decimals

MNB code	PSZÁF line code	Description		HUF a	Euro b	Other foreign exchange c	Total d	Modified
001	1 H 1 1	**Loss of value of certain assets (3+35+73+93+109)**	S					
002	1 H 1 2	**Valuation difference of certain assets (19+54+83+101+110)**	S					
003	1 H 2 1	**Loss of value of securities purchased for trading (4+13)**	S					
004	1 H 2 1 1	Loss of value of securities other than shares (5+…+12)	S					
005	1 H 2 1 1 1	Loss of value of government papers and local government bonds						
006	1 H 2 1 1 2	Loss of value of central bank bonds						
007	1 H 2 1 1 3	Loss of value of the bonds of resident credit institutions						
008	1 H 2 1 1 4	Loss of value of the bonds of other financial intermediaries, financial auxiliaries, insurance corporations						
009	1 H 2 1 1 5	Loss of value of the bonds of non-financial corporations						
010	1 H 2 1 1 6	Loss of value of the bonds of non-profit institutions serving households						
011	1 H 2 1 1 7	Loss of value of other residents' bonds						
012	1 H 2 1 1 8	Loss of value of non-residents' bonds						
013	1 H 2 1 2	Loss of value of shares and other equity (14+…+18)	S					
014	1 H 2 1 2 1	Loss of value of the shares of resident credit institutions						
015	1 H 2 1 2 2	Loss of value of money market fund shares						
016	1 H 2 1 2 3	Loss of value of other investment fund shares and shares of other financial intermediaries, financial auxiliaries, insurance corporations						
017	1 H 2 1 2 4	Loss of value of the shares of non-financial corporations						
018	1 H 2 1 2 5	Loss of value of shares and investment fund shares of non-residents						
019	1 H 2 2	**Valuation difference of securities purchased for trading (20+29)**	S					
020	1 H 2 2 1	Valuation difference of securities other than shares (21+…+28)	S					
021	1 H 2 2 1 1	Valuation difference of government papers and local government bonds						
022	1 H 2 2 1 2	Valuation difference of central bank bonds						
023	1 H 2 2 1 3	Valuation difference of the bonds of resident credit institutions						
024	1 H 2 2 1 4	Valuation difference of the bonds of other financial intermediaries, financial auxiliaries, insurance corporations						
025	1 H 2 2 1 5	Valuation difference of the bonds of non-financial corporations						
026	1 H 2 2 1 6	Valuation difference of the bonds of non-profit institutions serving households						
027	1 H 2 2 1 7	Valuation difference of other residents' bonds						
028	1 H 2 2 1 8	Valuation difference of non-residents' bonds						
029	1 H 2 2 2	Valuation difference of shares and other equity (30+…+34)	S					
030	1 H 2 2 2 1	Valuation difference of the shares of resident credit institutions						
031	1 H 2 2 2 2	Valuation difference of money market fund shares						

08 table   Banks, specialized credit inst.: millions of HUF without decimal, coop. credit inst.: millions of HUF with 3 decimals

MNB code	PSZÁF line code	Description	HUF a	Euro b	Other foreign exchange c	Total d		Modified
032	1 H 2 2 2 3	Valuation difference of investment fund shares and shares of other financial intermediaries, financial auxiliaries, insurance corporations						
033	1 H 2 2 2 4	Valuation difference of the shares of non-financial corporations						
034	1 H 2 2 2 5	Valuation difference of shares and investment fund shares of non-residents						
035	1 H 3 1	**Loss of value of securities for investment purposes (36+48)**	S					
036	1 H 3 1 1	Loss of value of securities other than shares (37+…+47)	S					
037	1 H 3 1 1 1	Loss of value of government papers and local government bonds						
038	1 H 3 1 1 2	Loss of value of central bank bonds						
039	1 H 3 1 1 3	Loss of value of the bonds of resident credit institutions						
040	1 H 3 1 1 4	Loss of value of the bonds of other financial intermediaries, financial auxiliaries, insurance						
041	1 H 3 1 1 5	Loss of value of the bonds of non-financial corporations						
042	1 H 3 1 1 6	Loss of value of the bonds of non-profit institutions serving households						
043	1 H 3 1 1 7	Loss of value of other residents' bonds						
044	1 H 3 1 1 8	Loss of value of non-residents' bonds						
045	1 H 3 1 1 9 1	Loss of value of the private bonds of resident credit institutions						
046	1 H 3 1 1 9 2	Loss of value of the private bonds of other financial intermediaries, financial auxiliaries, insurance corporations						
047	1 H 3 1 1 9 3	Loss of value of the private bonds of non-financial corporations						
048	1 H 3 1 2	Loss of value of shares and other equity (49+…+53)	S					
049	1 H 3 1 2 1	Loss of value of the shares of resident credit institutions						
050	1 H 3 1 2 2	Loss of value of money market fund shares						
051	1 H 3 1 2 3	Loss of value of other investment fund shares and shares of other financial intermediaries, financial auxiliaries, insurance corporations						
052	1 H 3 1 2 4	Loss of value of the shares of non-financial corporations						
053	1 H 3 1 2 5	Loss of value of shares and investment fund shares of non-residents						
054	1 H 3 2	**Valuation difference of securities for investment purposes (55+67)**	S					
055	1 H 3 2 1	Valuation difference of securities other than shares (56+…+66)	S					
056	1 H 3 2 1 1	Valuation difference of government papers and local government bonds						
057	1 H 3 2 1 2	Valuation difference of central bank bonds						
058	1 H 3 2 1 3	Valuation difference of the bonds of resident credit institutions						
059	1 H 3 2 1 4	Valuation difference of the bonds of other financial intermediaries, financial auxiliaries, insurance						
060	1 H 3 2 1 5	Valuation difference of the bonds of non-financial corporations						
061	1 H 3 2 1 6	Valuation difference of the bonds of non-profit institutions serving households						
062	1 H 3 2 1 7	Valuation difference of other residents' bonds						
063	1 H 3 2 1 8	Valuation difference of non-residents' bonds						
064	1 H 3 2 1 9 1	Valuation difference of the private bonds of resident credit institutions						

08 table   Banks, specialized credit inst.: millions of HUF without decimal, coop. credit inst.: millions of HUF with 3 decimals

MNB code	PSZÁF line code	Description		HUF a	Euro b	Other foreign exchange c	Total d	Modified
065	1 H 3 2 1 9 2	Valuation difference of the private bonds of other financial intermediaries, financial auxiliaries, insurance corporations						
066	1 H 3 2 1 9 3	Valuation difference of the private bonds of non-financial corporations						
067	1 H 3 2 2	Valuation difference of shares and other equity (68+…+72)	S					
068	1 H 3 2 2 1	Valuation difference of the shares of resident credit institutions						
069	1 H 3 2 2 2	Valuation difference of money market fund shares						
070	1 H 3 2 2 3	Valuation difference of other investment fund shares and shares of other financial intermediaries, financial auxiliaries, insurance corporations						
071	1 H 3 2 2 4	Valuation difference of shares of non-financial corporations						
072	1 H 3 2 2 5	Valuation difference of shares and investment fund shares of non-residents						
073	1 H 4 1	**Loss of value of loans (74+…+82)**	S					
074	1 H 4 1 1	Loss of value of loans to the central government						
075	1 H 4 1 2	Loss of value of loans to local governments						
076	1 H 4 1 3	Loss of value of loans to monetary financial institutions						
077	1 H 4 1 4	Loss of value of loans to other financial intermediaries, financial auxiliaries, insurance corporations						
078	1 H 4 1 5	Loss of value of loans to non-financial corporations						
079	1 H 4 1 6	Loss of value of Households - Individuals - loans						
080	1 H 4 1 7	Loss of value of Households - Sole proprietors - loans						
081	1 H 4 1 8	Loss of value of loans to non-profit institutions serving households						
082	1 H 4 1 9	Loss of value of claims on non-residents						
083	1 H 4 2	**Valuation difference of loans (84+…+92)**	S					
084	1 H 4 2 1	Valuation difference of loans to the central government						
085	1 H 4 2 2	Valuation difference of loans to local governments						
086	1 H 4 2 3	Valuation difference of loans to monetary financial institutions						
087	1 H 4 2 4	Valuation difference of loans to other financial intermediaries, financial auxiliaries, insurance corporations						

08 table   Banks, specialized credit inst.: millions of HUF without decimal, coop. credit inst.: millions of HUF with 3 decimals

MNB code	PSZÁF line code	Description		HUF a	Euro b	Other foreign exchange c	Total d	Modified
088	1 H 4 2 5	Valuation difference of loans to non-financial corporations						
089	1 H 4 2 6	Valuation difference of Households - Individuals - loans						
090	1 H 4 2 7	Valuation difference of Households - Sole proprietors - loans						
091	1 H 4 2 8	Valuation difference of loans to non-profit institutions serving households						
092	1 H 4 2 9	Valuation difference of claims on non-residents						
093	1 H 5 1	**Loss of value on certain participations (94+…+97)**	S					
094	1 H 5 1 1	Loss of value on shares of resident credit institutions						
095	1 H 5 1 2	Loss of value of shares in other financial intermediaries, financial auxiliaries, insurance corporations, pension						
096	1 H 5 1 3	Loss of value of participations and business shares in non-financial corporations						
097	1 H 5 1 4	Loss of value of shares and participations in non-residents (98+…+100)	S					
098	1 H 5 1 4 1	Loss of value on the shares of non-resident credit institutions						
099	1 H 5 1 4 2	Loss of value on the shares of non-resident PBBs						
100	1 H 5 1 4 3	Loss of value on shares of other non-residents						
101	1 H 5 2	**Valuation difference of participations (102+…+105)**	S					
102	1 H 5 2 1	Valuation difference of the shares of resident credit institutions						
103	1 H 5 2 2	Valuation difference of shares in other financial intermediaries, financial auxiliaries, insurance corporations, pension funds						
104	1 H 5 2 3	Valuation difference of participations and business shares in non-financial corporations						
105	1 H 5 2 4	Valuation difference of shares and other equity of non-residents (106+…+108)	S					
106	1 H 5 2 4 1	Valuation difference of the shares of non-resident credit institutions						
107	1 H 5 2 4 2	Valuation difference of the shares of non-resident PBBs						
108	1 H 5 2 4 3	Valuation difference of other non-residents' shares						
109	1 H 6 1	Loss of value of other active accounts and other assets						
110	1 H 6 2	Valuation difference of other active accounts and other assets (from 1AB86) (111+112)	S					
111	1 H 6 2 1	Valuation difference of other accounts, assets, receivables						
112	1 H 6 2 2	Positive valuation difference of derivative transactions						
113	1 H 7	**Valuation of liabilities**						
114	1 H 7 1 1	Valuation difference of liabilities (from 1B66) (115+116)	S					
115	1 H 7 1 1 1	Valuation difference of liabilities vis-à-vis credit institutions						
116	1 H 7 1 1 2	Valuation difference of liabilities vis-à-vis customers						
117	1 H 7 1 2	Negative valuation difference of derivative transactions (from 1B66)						
118	1 H 7 2 1	Valuation reserves of value adjustment (from 1B95)						
119	1 H 7 2 2	Valuation reserves of real valuation (from 1B95)						

MNB identification code: F01_F03_F08_F09_F14_F77-F85

07 table   Banks, specialized fin. inst.: millions of HUF, without decimals; coop. fin. inst.:millions of HUF with 3 decimals

MNB code	HFSA line code	Description	Reference month a	Accumulated b	Modified
001	2 A 1	**TOTAL INTEREST RECEIVED AND SIMILAR INCOME (2+14+19+29)** Σ			
002	2 A 1 1	**Interest received and similar income on loans (3+...+13)** Σ			
003	2 A 1 1 1 1	Overdraft credits			
004	2 A 1 1 1 2	Bills of exchange			
005	2 A 1 1 1 3	Consumer credits			
006	2 A 1 1 1 4	Other short term loans			
007	2 A 1 1 2 1	Purchased claims			
008	2 A 1 1 2 2	Loans extended for securities purchase			
009	2 A 1 1 2 3	Lending for house purchase			
010	2 A 1 1 2 4	Subordinated and supplementary loan capital extended			
011	2 A 1 1 2 5	Other long term loans			
012	2 A 1 1 3	Financial leasing			
013	2 A 1 1 4	Authentic repurchase agreements recorded among loans			
014	2 A 1 2	**Interest received and similar income from deposits with the central bank and interbank deposits (15+...+18)** Σ			
015	2 A 1 2 1	Deposits with the central bank			
016	2 A 1 2 2 1	Deposits with resident credit institutions			
017	2 A 1 2 2 2	Deposits with non-resident credit institutions			
018	2 A 1 2 3	Credit institutions - interbank authentic repurchase agreements			
019	2 A 1 3	**Interest received and similar income on securities (20+...+28)** Σ			
020	2 A 1 3 1	Treasury bills and government bonds			
021	2 A 1 3 2	Consolidation government bonds			
022	2 A 1 3 3	Central bank bonds			
023	2 A 1 3 4 1	Public issue bonds of credit institutions, other financial intermediaries, financial auxiliaries and insurance corporations			
024	2 A 1 3 4 2	Other public issue bonds			
025	2 A 1 3 4 3	Private issue bonds			
026	2 A 1 3 4 4	Yields on investment fund shares			
027	2 A 1 3 5 1	Non-resident governments' papers			
028	2 A 1 3 5 2	Other securities of non-residents			
029	2 A 1 4	**Other interest received and similar income**			
030	2 A 2	**TOTAL interest paid and similar charges (31+39+42+50+54+55)** Σ			
031	2 A 2 1	**Interest paid and similar charges on deposits (32+...+38)** Σ			
032	2 A 2 1 1 1	Sight and current account deposits			
033	2 A 2 1 1 2	Short term deposits			
034	2 A 2 1 1 3	Long term deposits			
035	2 A 2 1 2 1	Short term documentary deposits			
036	2 A 2 1 2 2	Long term documentary deposits			
037	2 A 2 1 3	Deposits for housing			
038	2 A 2 1 4	Authentic repurchase agreements recorded among deposits			
039	2 A 2 2	**Expenditure on interest and interest type payments on interbank deposits from credit institutions (40+41)** Σ			

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*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetében azonos.

2.A. Profit and loss account

07 table   Banks, specialized fin. inst.: millions of HUF, without decimals; coop. fin. inst.:millions of HUF with 3 decimals

MNB code	HFSA line code	Description	Reference month a	Accumulated b	Modified
040	2 A 2 2 1	Deposits made by resident credit institutions			
041	2 A 2 2 2	Deposits made by non-resident credit institutions			
042	2 A 2 3	**Interest paid and similar charges on loans taken (43+…+49)** Σ			
043	2 A 2 3 1 1	Loans from central bank			
044	2 A 2 3 1 2	Central bank repurchase transaction (active)			
045	2 A 2 3 2 1	Loans from resident credit institutions, other financial intermediaries, supplementary financial services providers and insurers			
046	2 A 2 3 2 2	Loans from non-resident credit institutions			
047	2 A 2 3 3	Credit institutions - authentic repurchase agreements			
048	2 A 2 3 4	Loans from international institutions or government			
049	2 A 2 3 5	Other loans received			
050	2 A 2 4	**Interest paid and similar charges on securities (51+52+53)** Σ			
051	2 A 2 4 1	Bonds			
052	2 A 2 4 2	Deposit certificates			
053	2 A 2 4 3	Other securities			
054	2 A 2 5	**Interest paid and similar charges on subordinated liabilities**			
055	2 A 2 6	**Other interest paid and similar charges**			
056	2 A 3	**Balance (1-30)**			
057	2 A 4 1	**Dividends received (58+59+60)** Σ			
058	2 A 4 1 1	From shares and other equity for investment, affiliated companies			
059	2 A 4 1 2	From shares and other equity for investment, to other companies linked by virtue of participating interests			
060	2 A 4 1 3	From shares and other equity purchased for trading			
061	2 A 4 2	**INCOME FROM COMMISSION AND FEES (62-67)**			
062	2 A 4 2 1	**Income from commission based financial and investment services (63+…+66)** Σ			
063	2 A 4 2 1 1	Turnover and transaction commissions			
064	2 A 4 2 1 2	Guarantees and pledges			
065	2 A 4 2 1 3	Other commissions and fees			
066	2 A 4 2 1 4	Fees and commission income from investment services			
067	2 A 4 2 2	**Expenditures on commission based financial and investment services (68+69+70)** Σ			
068	2 A 4 2 2 1	Turnover and transaction commissions			
069	2 A 4 2 2 2	Other commissions and fees			
070	2 A 4 2 2 3	Fees and commission expenditures on investment services			
071	2 A 4 3	**NET FINANCIAL PROFIT (72+88+104)** Σ			
072	2 A 4 3 1	**Profit from financial services (73-74+75+76-77+78+79-80+81-82+83-84+85+86-87)**			
073	2 A 4 3 1 1 1	Income from the sale of securities for investment			
074	2 A 4 3 1 1 2	Expenditures on the sale and write-off of securities for investment			
075	2 A 4 3 1 1 3	Value loss written back due to the sale of securities for investment			
076	2 A 4 3 1 2 1	Income from the sale of participations			
077	2 A 4 3 1 2 2	Expenditures on the sale and write-off of participations			
078	2 A 4 3 1 2 3	Value loss written back due to the sale of participations			

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07 table — Banks, specialized fin. inst.: millions of HUF, without decimals; coop. fin. inst.:millions of HUF with 3 decimals

MNB code	HFSA line code	Description	Reference month a	Accumulated b	Modified
079	2 A 4 3 1 3 1	Gain from the revaluation of non-resident exchange assets and liabilities			
080	2 A 4 3 1 3 2	Loss from the revaluation of non-resident exchange assets and liabilities			
081	2 A 4 3 1 3 3	Exchange gain in relation to F/X assets and F/X liabilities			
082	2 A 4 3 1 3 4	Exchange loss in relation to F/X assets and F/X liabilities			
083	2 A 4 3 1 4 1	Gain on debts purchased			
084	2 A 4 3 1 4 2	Loss on debts purchased			
085	2 A 4 3 1 4 3	Value loss written back in connection with the sale of debts purchased			
086	2 A 4 3 1 5 1	Other income from financial services			
087	2 A 4 3 1 5 2	Other expenditures on financial services			
088	2 A 4 3 2	**Profit from investment services (89-90-91+92+93+94-95-96+97+98+99-100-101+102+103-104)**			
089	2 A 4 3 2 1 1	Income from non-resident exchange futures			
090	2 A 4 3 2 1 2	Expenditures on non-resident exchange futures			
091	2 A 4 3 2 1 3 1	Net provision creation related to non-resident exchange futures			
092	2 A 4 3 2 1 3 2	Use of provisions related to non-resident exchange futures			
093	2 A 4 3 2 1 3 3	Release of provisions related to non-resident exchange futures			
094	2 A 4 3 2 2 1	Income from other futures transactions			
095	2 A 4 3 2 2 2	Expenditures on other futures transactions			
096	2 A 4 3 2 2 3 1	Net provision creation related to other futures transactions			
097	2 A 4 3 2 2 3 2	Use of provisions related to other futures transactions			
098	2 A 4 3 2 2 3 3	Release of provisions related other futures transactions			
099	2 A 4 3 2 3 1	Exchange gain on securities for trade			
100	2 A 4 3 2 3 2	Exchange loss on securities for trade			
101	2 A 4 3 2 3 3	Value loss related to the sale of securities from trade			
102	2 A 4 3 2 3 4	Writing back value loss related to the sale of securities from trade			
103	2 A 4 3 2 4 1	Other income from investment services with credit institutions and MNB			
104	2 A 4 3 2 4 2	Other expenditures on investment services with credit institutions and MNB			
105	2 A 4 4	**PROFIT FROM OTHER BUSINESS ACTIVITIES (106+111)** Σ			
106	2 A 4 4 1	**Profit not from financial or investment services (107-108+109-110)**			
107	2 A 4 4 1 1 1	Invoiced value of leased assets (excl. VAT and interest)			
108	2 A 4 4 1 1 2	Book value of leased assets			
109	2 A 4 4 1 2 1	Income from one-off or regular not financial and investment services, other			
110	2 A 4 4 1 2 2	Expenditure on one-off or regular not financial and investment services, other			
111	2 A 4 4 2	**Other profit(112-113+114+115-116+117-118+119-120-121+122+123-124-125-126+127+128-129+130+131+132+133-134)**			
112	2 A 4 4 2 1 1	Income from the sale of own receivables			
113	2 A 4 4 2 1 2	Expenditure on the sale and write-off of own receivables			
114	2 A 4 4 2 1 3	Value loss written back in connection with the sale of own receivables			
115	2 A 4 4 2 2 1	Income from the sale of assets from inventories received in exchange for debts			
116	2 A 4 4 2 2 2	Expenditure on the sale of assets from inventories received in exchange for debts			
117	2 A 4 4 2 2 3	Writing back the sale of assets from inventories received in exchange for debts			
118	2 A 4 4 2 2 4	Value loos of assets from inventories received in exchange for debts			

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2.A. Profit and loss account

07 table — Banks, specialized fin. inst.: millions of HUF, without decimals; coop. fin. inst.:millions of HUF with 3 decimals

MNB code	HFSA line code	Description	Reference month a	Accumulated b	Modified
119	2 A 4 4 2 3 1	Income from the sale of inventories			
120	2 A 4 4 2 3 2	Expenditures on the sale of inventories			
121	2 A 4 4 2 3 3	Value loss of inventories			
122	2 A 4 4 2 3 4	Writing back the value loss of inventories			
123	2 A 4 4 2 4 1	Income from the sale of tangible assets and intangible assets			
124	2 A 4 4 2 4 2	Removal of the book value of tangible assets and intangible assets upon sale			
125	2 A 4 4 2 4 3	Unscheduled depreciation of tangible assets and intangible assets			
126	2 A 4 4 2 5 1	Creating general risk provisions			
127	2 A 4 4 2 5 2 1	Use of general risk provisions			
128	2 A 4 4 2 5 2 2	Release of general risk provisions			
129	2 A 4 4 2 6 1	Creating other provisions			
130	2 A 4 4 2 6 2 1	Use of other provisions			
131	2 A 4 4 2 6 2 2	Release of other provisions			
132	2 A 4 4 2 7	Other income due to statutory changes			
133	2 A 4 4 2 8 1	Other income not shown elsewhere			
134	2 A 4 4 2 8 2	Other expenditures not shown elsewhere			
135	2 A 5 1	**GENERAL ADMINISTRATIVE COSTS (136+…+145)** Σ			
136	2 A 5 1 1 1	Cost of personnel - payroll			
137	2 A 5 1 1 2	Cost of personnel - other payments excluding social security contributions			
138	2 A 5 1 1 3	Cost of personnel - social security, pension			
139	2 A 5 1 1 4	Cost of personnel - other contributions			
140	2 A 5 1 2	Rental fees paid			
141	2 A 5 1 3	IT expenditures			
142	2 A 5 1 4	Expert fees			
143	2 A 5 1 5	Marketing costs			
144	2 A 5 1 6	Other administrative costs			
145	2 A 5 1 7	Depreciation			
146	2 A 6	**PROFIT FROM ORDINARY BUSINESS ACTIVITIES (56+57+61+71+105-135+147)**			
147	2 A 6 1	**CHANGE IN LOSS OF VALUE AND RISK PROVISIONS (-148+149-150+151-152+153-154+155-156+157+158)**			
148	2 A 6 1 1 1	Loss of value on own receivables			
149	2 A 6 1 1 2	Writing back loss of value on risk provisions			
150	2 A 6 1 1 3	Loss of value on receivables purchased			
151	2 A 6 1 1 4	Writing back loss of value on receivables purchased			
152	2 A 6 1 1 5	Loss of value on securities for investment			
153	2 A 6 1 1 6	Writing back loss of value on securities for investment			
154	2 A 6 1 2 1	Loss of value on participations			
155	2 A 6 1 2 2	Writing back loss of value on participations			
156	2 A 6 1 3 1	Creating risk provisions for pending and future liabilities			
157	2 A 6 1 3 2 1	Use of risk provisions for pending and future liabilities			
158	2 A 6 1 3 2 2	Release of provisions for pending and future liabilities			

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*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetében azonos.

2.A. Profit and loss account

07 table   Banks, specialized fin. inst.: millions of HUF, without decimals; coop. fin. inst.:millions of HUF with 3 decimals

MNB code	HFSA line code	Description		Reference month a	Accumulated b	Modified
159	2 A 7 1	**EXTRAORDINARY INCOME (160+…+163)**	Σ			
160	2 A 7 1 1	Contractual value of assets contributed to business associations				
161	2 A 7 1 2	Nominal value of own stocks, shares or property certificates bought back				
162	2 A 7 1 3	Book value of assets received without compensation at the transferee				
163	2 A 7 1 4	Other extraordinary income				
164	2 A 7 2	**EXTRAORDINARY EXPENDITURES (165+…+168)**	Σ			
165	2 A 7 2 1	Book value of assets contributed to business associations				
166	2 A 7 2 2	Repurchase value of own stocks, shares or property certificates bought back				
167	2 A 7 2 3	Book value of assets received without compensation increased by the VAT charged and not paid by the recipient				
168	2 A 7 2 4	Other extraordinary expenditures				
169	2 A 7 3	**PRE-TAX PROFIT (146+159-164)**				
170	2 A 8	**AFTER-TAX PROFIT (169-171)**				
171	2 A 8 1	Taxes paid (tax advances paid during the year) and year-end tax liability				
172	2 A 9	**BALANCE SHHET PROFIT (interim PROFIT) (170-173+174+175-176)**				
173	2 A 9 1	Creating general reserves				
174	2 A 9 2	Use of general reserves				
175	2 A 9 3	Use of profit reserves for dividends and shares				
176	2 A 9 4	Paid (approved) dividends, shares				
177	2 A 9 4 1	*Of which:* to affiliates				
178	2 A 9 4 2	to businesses in other ownership relationships				

*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09, F14) esetében azonos.   2.A. Profit and loss account

S U P E R V I S O R Y   B A L A N C E   S H E E T (Assets at net book value)

11 table Banks, specialized credit institutions: millions of HUF, with no decimals; co-operative credit inst.: millions of HUF, with 3 decimals

MNB No (new)	HFSA line code	Description		HUF a	EUR b	Other foreign currencies c	Total d	Modified
001	1 A N 0	**Total assets (2+10+83+150+160+316+345+361+400)**	S					
002	1 A N 1	**Cash and settlement accounts (3+...+9)**	S					
003	1 A N 1 1	Cash balance (HUF, foreign currency)						
004	1 A N 1 2	Nostro accounts with the Central Bank						
005	1 A N 1 3	Settlement account of cooperative credit institution with MTB						
006	1 A N 1 4	Transfer account balance related to nostro accounts with the Central Bank and settlement account at MTB						
007	1 A N 1 5	Nostro accounts with resident credit institutions						
008	1 A N 1 6 1	Nostro accounts with EMU credit institutions						
009	1 A N 1 6 2	Nostro accounts with other non-resident banks						
010	1 A N 2	**Securities purchased for trading (11+58)**	S					
011	1 A N 2 1	Securities other than shares (12+...+20+24+35+40+...+44)	S					
012	1 A N 2 1 1 1	Treasury bills						
013	1 A N 2 1 1 2	Government bonds						
014	1 A N 2 1 1 3	Consolidation government bonds						
015	1 A N 2 1 2 1	Local government bonds - short-term						
016	1 A N 2 1 2 2	Local government bonds - long-term						
017	1 A N 2 1 3 1	Central Bank bonds - short-term						
018	1 A N 2 1 3 2	Central Bank bonds - long-term - with a maturity of not more than 2 years						
019	1 A N 2 1 3 3	Central Bank bonds - long-term - with a maturity of over 2 years						
020	1 A N 2 1 4	Bonds of resident credit institutions (21+22+23)	S					
021	1 A N 2 1 4 1	Bonds of resident credit institutions - short-term						
022	1 A N 2 1 4 2 1	Bonds of resident credit institutions - long-term - with a maturity of not more than 2 years						
023	1 A N 2 1 4 2 2	Bonds of resident credit institutions - long-term - with a maturity of over 2 years						
024	1 A N 2 1 5	Bonds of other financial intermediaries, of financial auxiliaries and of insurance corporations (25+ … +34)	S					
025	1 A N 2 1 5 1 1 1	Other financial intermediaries - Bonds of financial and investment enterprises - short-term						
026	1 A N 2 1 5 1 1 2	Other financial intermediaries - Bonds of financial and investment enterprises - long-term						
027	1 A N 2 1 5 1 2 1	Other financial intermediaries - Bonds of other institutions - short-term						
028	1 A N 2 1 5 1 2 2	Other financial intermediaries - Bonds of other institutions - long-term						
029	1 A N 2 1 5 2 1 1	Financial auxiliaries - Bonds of financial and investment enterprises - short-term						
030	1 A N 2 1 5 2 1 2	Financial auxiliaries - Bonds of financial and investment enterprises - long-term						
031	1 A N 2 1 5 2 2 1	Financial auxiliaries - Bonds of other institutions - short-term						
032	1 A N 2 1 5 2 2 2	Financial auxiliaries - Bonds of other institutions - long-term						
033	1 A N 2 1 5 3 1	Bonds of insurance corporations - short-term						
034	1 A N 2 1 5 3 2	Bonds of insurance corporations - long-term						
035	1 A N 2 1 6	Bonds of non-financial corporations (36+ … +39)	S					
036	1 A N 2 1 6 1 1	Bonds of associated enterprises - short-term						
037	1 A N 2 1 6 1 2	Bonds of associated enterprises - long-term						
038	1 A N 2 1 6 2 1	Bonds of non-financial corporations (excl. associated enterprises) - short-term						
039	1 A N 2 1 6 2 2	Bonds of non-financial corporations (excl. associated enterprises) - long-term						
040	1 A N 2 1 7 1	Bonds of non-profit institutions serving households - short-term						
041	1 A N 2 1 7 2	Bonds of non-profit institutions serving households - long-term						

*/ This is the table format applicable to all versions of the controlled balance sheet (MNB data collection ID Nos F01, F03, F08, F09, F14). 1.AN. Assets (net)

S U P E R V I S O R Y   B A L A N C E   S H E E T (Assets at net book value)

11 table   Banks, specialized credit institutions: millions of HUF, with no decimals; co-operative credit inst.: millions of HUF, with 3 decimals

MNB No (new)	HFSA line code	Description		HUF a	EUR b	Other foreign currencies c	Total d		Modified
042	1 A N 2 1 8 1	Bonds of other residents - short-term							
043	1 A N 2 1 8 2	Bonds of other residents - long-term							
044	1 A N 2 1 9	Non-resident bonds (45+…+57)	S						
045	1 A N 2 1 9 1 1 1	EMU - government securities - short-term							
046	1 A N 2 1 9 1 1 2	EMU - government securities - long-term							
047	1 A N 2 1 9 1 2 1	EMU - other general government securities - short-term							
048	1 A N 2 1 9 1 2 2	EMU - other general government securities - long-term							
049	1 A N 2 1 9 1 3 1	Bonds of EMU MFIs - short-term							
050	1 A N 2 1 9 1 3 2 1	Bonds of EMU MFIs - long-term - with a maturity of not more than 2 years							
051	1 A N 2 1 9 1 3 2 2	Bonds of EMU MFIs - long-term - with a maturity of over 2 years							
052	1 A N 2 1 9 1 4 1	Bonds of other EMU residents - short-term							
053	1 A N 2 1 9 1 4 2	Bonds of other EMU residents - long-term							
054	1 A N 2 1 9 2 1 1	Other non-residents - government securities - short-term							
055	1 A N 2 1 9 2 1 2	Other non-residents - government securities - long-term							
056	1 A N 2 1 9 2 2 1	Bonds of other non-residents - short-term							
057	1 A N 2 1 9 2 2 2	Bonds of other non-residents - long-term							
058	1 A N 2 2	Shares and other equity (59+62+63+75+76+77)	S						
059	1 A N 2 2 1	Shares of resident credit institutions (60+61)	S						
060	1 A N 2 2 1 1	Shares of resident credit institutions quoted on the Stock Exchange							
061	1 A N 2 2 1 2	Shares of resident credit institutions NOT quoted on the Stock Exchange							
062	1 A N 2 2 2 1	Money market fund shares							
063	1 A N 2 2 2 2	Other investment fund shares, shares of other financial intermediaries, of financial auxiliaries and of insurance corporations (64+…+74)	S						
064	1 A N 2 2 2 2 1	Other investment fund shares							
065	1 A N 2 2 2 2 2 1 1	Other financial intermediaries - Shares of financial and investment enterprises quoted on the Stock Exchange							
066	1 A N 2 2 2 2 2 1 2	Other financial intermediaries - Shares of financial and investment enterprises NOT quoted on the Stock Exchange							
067	1 A N 2 2 2 2 2 2 1	Other financial intermediaries - Shares of other institutions quoted on the Stock Exchange							
068	1 A N 2 2 2 2 2 2 2	Other financial intermediaries - Shares of other institutions NOT quoted on the Stock Exchange							
069	1 A N 2 2 2 2 3 1 1	Financial auxiliaries - Shares of financial and investment enterprises quoted on the Stock Exchange							
070	1 A N 2 2 2 2 3 1 2	Financial auxiliaries - Shares of financial and investment enterprises NOT quoted on the Stock Exchange							
071	1 A N 2 2 2 2 3 2 1	Financial auxiliaries - Shares of other institutions quoted on the Stock Exchange							
072	1 A N 2 2 2 2 3 2 2	Financial auxiliaries - Shares of other institutions NOT quoted on the Stock Exchange							
073	1 A N 2 2 2 2 4 1	Shares of insurance corporations quoted on the Stock Exchange							
074	1 A N 2 2 2 2 4 2	Shares of insurance corporations NOT quoted on the Stock Exchange							
075	1 A N 2 2 3 1	Shares of non-financial corporations quoted on the Stock Exchange							
076	1 A N 2 2 3 2	Shares of non-financial corporations NOT quoted on the Stock Exchange							
077	1 A N 2 2 4	Shares, other equity and investment fund shares of non-residents (78+…+82)	S						
078	1 A N 2 2 4 1 1	Investment fund shares of EMU money market funds							
079	1 A N 2 2 4 1 2	Shares of EMU MFIs							

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S U P E R V I S O R Y   B A L A N C E   S H E E T (Assets at net book value)

11 table   Banks, specialized credit institutions: millions of HUF, with no decimals; co-operative credit inst.: millions of HUF, with 3 decimals

MNB No (new)	HFSA line code	Description		HUF a	EUR b	Other foreign currencies c	Total d	Modified
080	1 A N 2 2 4 1 3	Shares and investment fund shares of other EMU residents						
081	1 A N 2 2 4 2 1	Investment fund shares of other non-resident money market funds						
082	1 A N 2 2 4 2 2	Shares and investment fund shares of other non-residents						
083	1 A N 3	**Securities for investment purposes (84+124)**	S					
084	1 A N 3 1	Securities other than shares (85+...+90+93+99+102+103+104+112+115+121)	S					
085	1 A N 3 1 1 1	Government bonds						
086	1 A N 3 1 1 2	Consolidation government bonds						
087	1 A N 3 1 1 3	Local government bonds						
088	1 A N 3 1 2 1	Central Bank bonds - with a maturity of not more than 2 years						
089	1 A N 3 1 2 2	Central Bank bonds - with a maturity of over 2 years						
090	1 A N 3 1 3	Bonds of resident credit institutions (91+92)	S					
091	1 A N 3 1 3 1	Bonds of resident credit institutions - with a maturity of not more than 2 years						
092	1 A N 3 1 3 2	Bonds of resident credit institutions - with a maturity of over 2 years						
093	1 A N 3 1 4	Bonds of other financial intermediaries, of financial auxiliaries and of insurance corporations (94+ … +98)	S					
094	1 A N 3 1 4 1 1	Other financial intermediaries - Bonds of financial and investment enterprises						
095	1 A N 3 1 4 1 2	Other financial intermediaries - Bonds of other institutions						
096	1 A N 3 1 4 2 1	Financial auxiliaries - Bonds of financial and investment enterprises						
097	1 A N 3 1 4 2 2	Financial auxiliaries - Bonds of other institutions						
098	1 A N 3 1 4 3	Bonds of insurance corporations						
099	1 A N 3 1 5	Bonds of non-financial corporations (100+101)	S					
100	1 A N 3 1 5 1	Bonds of associated enterprises						
101	1 A N 3 1 5 2	Bonds of non-financial corporations (excl. associated enterprises)						
102	1 A N 3 1 6	Bonds of non-profit institutions serving households						
103	1 A N 3 1 7	Bonds of other residents						
104	1 A N 3 1 8	Bonds of non-residents (105+…+111)	S					
105	1 A N 3 1 8 1 1	EMU - government securities						
106	1 A N 3 1 8 1 2	EMU - other general government securities						
107	1 A N 3 1 8 1 3 1	Bonds of EMU MFIs - with a maturity of not more than 2 years						
108	1 A N 3 1 8 1 3 2	Bonds of EMU MFIs - with a maturity of over 2 years						
109	1 A N 3 1 8 1 4	Bonds of other EMU residents						
110	1 A N 3 1 8 2 1	Other non-residents - government securities						
111	1 A N 3 1 8 2 2	Bonds of other non-residents						
112	1 A N 3 1 9 1	PRIVATE bonds of resident credit institutions (113+114)	S					
113	1 A N 3 1 9 1 1 1	PRIVATE bonds of resident credit institutions - with a maturity of not more than 2 years						
114	1 A N 3 1 9 1 2	PRIVATE bonds of resident credit institutions - with a maturity of over 2 years						
115	1 A N 3 1 9 2	PRIVATE bonds of other financial intermediaries, of financial auxiliaries and of insurance corporations (116+ … +120)	S					
116	1 A N 3 1 9 2 1 1	Other financial intermediaries - PRIVATE bonds of financial and investment enterprises						
117	1 A N 3 1 9 2 1 2	Other financial intermediaries - PRIVATE bonds of other institutions						
118	1 A N 3 1 9 2 2 1	Financial auxiliaries - PRIVATE bonds of financial and investment enterprises						
119	1 A N 3 1 9 2 2 2	Financial auxiliaries - PRIVATE bonds of other institutions						

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1.AN. Assets (net)

S U P E R V I S O R Y   B A L A N C E   S H E E T (Assets at net book value)

11 table   Banks, specialized credit institutions: millions of HUF, with no decimals; co-operative credit inst.: millions of HUF, with 3 decimals

MNB No (new)	HFSA line code	Description	HUF a	EUR b	Other foreign currencies c	Total d	Modified
120	1 A N 3 1 9 2 3	PRIVATE bonds of insurance corporations					
121	1 A N 3 1 9 3	PRIVATE bonds of non-financial corporations (122+123)					
122	1 A N 3 1 9 3 1	PRIVATE bonds of associated enterprises					
123	1 A N 3 1 9 3 2	PRIVATE bonds of non-financial corporations (excl. associated enterprises)					
124	1 A N 3 2	Shares and other equity (125+128+129+141+144)	S				
125	1 A N 3 2 1	Shares of resident credit institutions (126+127)	S				
126	1 A N 3 2 1 1	Shares of resident credit institutions quoted on the Stock Exchange					
127	1 A N 3 2 1 2	Shares of resident credit institutions NOT quoted on the Stock Exchange					
128	1 A N 3 2 2 1	Money market fund shares					
129	1 A N 3 2 2 2	Other investment fund shares and shares of other financial intermediaries, financial auxiliaries and insurance corporations (130+…+140)	S				
130	1 A N 3 2 2 2 1	Other investment fund shares					
131	1 A N 3 2 2 2 2 1 1	Other financial intermediaries - Shares of financial and investment enterprises quoted on the Stock Exchange					
132	1 A N 3 2 2 2 2 1 2	Other financial intermediaries - Shares of financial and investment enterprises NOT quoted on the Stock Exchange					
133	1 A N 3 2 2 2 2 2 1	Other financial intermediaries - Shares of other institutions quoted on the Stock Exchange					
134	1 A N 3 2 2 2 2 2 2	Other financial intermediaries - Shares of other institutions NOT quoted on the Stock Exchange					
135	1 A N 3 2 2 2 3 1 1	Financial auxiliaries - Shares of financial and investment enterprises quoted on hte Stock Exchange					
136	1 A N 3 2 2 2 3 1 2	Financial auxiliaries - Shares of financial and investment enterprises NOT quoted on the Stock Exchange					
137	1 A N 3 2 2 2 3 2 1	Financial auxiliaries - Shares of other institutions quoted on the Stock Exchange					
138	1 A N 3 2 2 2 3 2 2	Financial auxiliaries - Shares of other institutions NOT quoted on the Stock Exchange					
139	1 A N 3 2 2 2 4 1	Shares of insurance corporations quoted on the Stock Exchange					
140	1 A N 3 2 2 2 4 2	Shares of insurance corporations NOT quoted on the Stock Exchange					
141	1 A N 3 2 3	Shares of non-financial corporations (142+143)	S				
142	1 A N 3 2 3 1	Shares of non-financial corporations quoted on the Stock Exchange					
143	1 A N 3 2 3 2	Shares of non-financial corporations NOT quoted on the Stock Exchange					
144	1 A N 3 2 4	Shares, other equity and investment fund shares of non-residents (145+…+149)	S				
145	1 A N 3 2 4 1 1	Investment fund shares of EMU money market funds					
146	1 A N 3 2 4 1 2	Shares of EMU MFIs					
147	1 A N 3 2 4 1 3	Shares and investment fund shares of other EMU residents					
148	1 A N 3 2 4 2 1	Investment fund shares of other non-resident money market funds					
149	1 A N 3 2 4 2 2	Shares and investment fund shares of other non-residents					
150	1 A N 4	**Deposits with the Central Bank and interbank deposits (151+…+159)**	S				
151	1 A N 4 1 1 1	Deposits held with the Central Bank - short-term					
152	1 A N 4 1 1 2	Deposits held with the Central Bank - long-term					
153	1 A N 4 2 1	Deposits placed with resident credit institutions - short-term					
154	1 A N 4 2 2	Deposits placed with resident credit institutions - long-term					
155	1 A N 4 2 3	Resident credit institutions - authentic repurchase agreement					
156	1 A N 4 3 1 1	Interbank deposits placed with EMU credit institutions - short-term					
157	1 A N 4 3 1 2	Interbank deposits placed with EMU credit institutions - long-term					
158	1 A N 4 3 2 1	Interbank deposits placed with other non-resident banks - short-term					
159	1 A N 4 3 2 2	Interbank deposits placed with other non-resident banks - long-term					

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S U P E R V I S O R Y   B A L A N C E   S H E E T (Assets at net book value)

11 table — Banks, specialized credit institutions: millions of HUF, with no decimals; co-operative credit inst.: millions of HUF, with 3 decimals

MNB No (new)	HFSA line code	Description	HUF a	EUR b	Other foreign currencies c	Total d	Modified
160	1 A N 5	**Loans (161+...+165+168+...+176+216+248+265+279+287)** S					
161	1 A N 5 1 1 1	Loans granted to the central budget - short-term					
162	1 A N 5 1 1 2	Loans granted to the central budget - long-term					
163	1 A N 5 1 1 3 1	Loans to other institutions classified as part of Central Government - short-term					
164	1 A N 5 1 1 3 2	Loans to other institutions classified as part of Central Government - long-term					
165	1 A N 5 1 2	Loans to local governments (166+167) S					
166	1 A N 5 1 2 1	Loans to local governments - short-term					
167	1 A N 5 1 2 2	Loans to local governments - long-term					
168	1 A N 5 2	Loans granted to the Central Bank					
169	1 A N 5 3 1 1	Loans granted to resident credit institutions - short-term					
170	1 A N 5 3 1 2	Loans granted to resident credit institutions - long-term					
171	1 A N 5 3 2 1	Supplementary subordinated loan capital granted to resident credit institutions					
172	1 A N 5 3 2 2	Subordinated loan capital granted to resident credit institutions					
173	1 A N 5 3 2 3	Syndicated loan granted to resident credit institutions organized by non-residents					
174	1 A N 5 3 3 1	Loans granted to money market funds					
175	1 A N 5 3 3 2	Money market funds - authentic repurchase agreement					
176	1 A N 5 4	Loans to other financial intermediaries, financial auxiliaries and insurance corporations (177+...+215) S					
177	1 A N 5 4 1 1 1	Other financial intermediaries -Loans granted to financial and investment enterprises - short-term					
178	1 A N 5 4 1 1 2 1	Other financial intermediaries -Loans granted to financial and investment enterprises - long-term - for a maturity of not more than 5 years					
179	1 A N 5 4 1 1 2 2	Other financial intermediaries -Loans granted to financial and investment enterprises - long-term - with a maturity of over 5 years					
180	1 A N 5 4 1 1 3	Other financial intermediaries - Supplementary subordinated loan capital granted to financial and investment enterprises					
181	1 A N 5 4 1 1 4	Other financial intermediaries - Subordinated loan capital granted to financial and investment enterprises					
182	1 A N 5 4 1 1 5 1	Other financial intermediaries - Financial and investment enterprises - authentic repurchase agreement - short-term					
183	1 A N 5 4 1 1 5 2 1	Other financial intermediaries - Financial and investment enterprises - authentic repurchase agreement - long-term - with a maturity of not more than 5 years					
184	1 A N 5 4 1 1 5 2 2	Other financial intermediaries - Financial and investment enterprises - authentic repurchase agreement - long-term - with a maturity of over 5					
185	1 A N 5 4 1 2 1	Other financial intermediaries - Loans granted to other institutions - short-term					
186	1 A N 5 4 1 2 2 1	Other financial intermediaries - Loans granted to other institutions - long-term - for a maturity of not more than 5 years					
187	1 A N 5 4 1 2 2 2	Other financial intermediaries - Loans granted to other institutions - long-term - with a maturity of over 5 years					
188	1 A N 5 4 1 2 3	Other financial intermediaries - Supplementary subordinated loan capital granted to other institutions					
189	1 A N 5 4 1 2 4	Other financial intermediaries - Subordinated loan capital granted to other institutions					
190	1 A N 5 4 1 2 5 1	Other financial intermediaries - Other institutions - authentic repurchase agreement - short-term					
191	1 A N 5 4 1 2 5 2 1	Other financial intermediaries - Other institutions - authentic repurchase agreement - long-term - with a maturity of not more than 5 years					
192	1 A N 5 4 1 2 5 2 2	Other financial intermediaries - Other institutions - authentic repurchase agreement - long-term - with a maturity of over 5 years					
193	1 A N 5 4 2 1 1	Financial auxiliaries -Loans granted to financial and investment enterprises - short-term					
194	1 A N 5 4 2 1 2 1	Financial auxiliaries -Loans granted to financial and investment enterprises - long-term - for a maturity of not more than 5 years					
195	1 A N 5 4 2 1 2 2	Financial auxiliaries -Loans granted to financial and investment enterprises - long-term - with a maturity of over 5 years					
196	1 A N 5 4 2 1 3	Financial auxiliaries - Supplementary subordinated loan capital granted to financial and investment enterprises					

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1.AN. Assets (net)

S U P E R V I S O R Y   B A L A N C E   S H E E T (Assets at net book value)

11 table   Banks, specialized credit institutions: millions of HUF, with no decimals; co-operative credit inst.: millions of HUF, with 3 decimals

MNB No (new)	HFSA line code	Description	HUF a	EUR b	Other foreign currencies c	Total d	Modified
197	1 A N 5 4 2 1 4	Financial auxiliaries - Subordinated loan capital granted to financial and investment enterprises					
198	1 A N 5 4 2 1 5 1	Financial auxiliaries - Financial and investment enterprises - authentic repurchase agreement - short-term					
199	1 A N 5 4 2 1 5 2 1	Financial auxiliaries - Financial and investment enterprises - authentic repurchase agreement - long-term - with a maturity of not more than 5 years					
200	1 A N 5 4 2 1 5 2 2	Financial auxiliaries - Financial and investment enterprises - authentic repurchase agreement - long-term - with a maturity of over 5 years					
201	1 A N 5 4 2 2 1	Financial auxiliaries - Loans granted to other institutions - short-term					
202	1 A N 5 4 2 2 2 1	Financial auxiliaries - Loans granted to other institutions - long-term - for a maturity of not more than 5 years					
203	1 A N 5 4 2 2 2 2	Financial auxiliaries - Loans granted to other institutions - long-term - with a maturity of over 5 years					
204	1 A N 5 4 2 2 3	Financial auxiliaries - Supplementary subordinated loan capital granted to other institutions					
205	1 A N 5 4 2 2 4	Financial auxiliaries - Subordinated loan capital granted to other institutions					
206	1 A N 5 4 2 2 5 1	Financial auxiliaries - Other institutions - authentic repurchase agreement - short-term					
207	1 A N 5 4 2 2 5 2 1	Financial auxiliaries - Other institutions - authentic repurchase agreement - long-term - with a maturity of not more than 5 years					
208	1 A N 5 4 2 2 5 2 2	Financial auxiliaries - Other institutions - authentic repurchase agreement - long-term - with a maturity of over 5 years					
209	1 A N 5 4 3 1	Loans granted to insurance corporations - short-term					
210	1 A N 5 4 3 2 1	Loans granted to insurance corporations - long-term - for a maturity of not more than 5 years					
211	1 A N 5 4 3 2 2	Loans granted to insurance corporations - long-term - with a maturity of over 5 years					
212	1 A N 5 4 3 3	Subordinated loan capital granted to insurance corporations					
213	1 A N 5 4 3 4 1	Insurance corporations and pension funds - authentic repurchase agreement - short-term					
214	1 A N 5 4 3 4 2 1	Insurance corporations and pension funds - authentic repurchase agreement - long-term - with a maturity of not more than 5 years					
215	1 A N 5 4 3 4 2 2	Insurance corporations and pension funds - authentic repurchase agreement - long-term - with a maturity of					
216	1 A N 5 5	Loans to non-financial corporations (217+…+247) S					
217	1 A N 5 5 1 1	Associated enterprises - overdraft credit					
218	1 A N 5 5 1 2 1	Associated enterprises -loans granted for purchasing securities - short-term					
219	1 A N 5 5 1 2 2 1	Associated enterprises -loans granted for purchasing securities - long-term - with a maturity of not more					
220	1 A N 5 5 1 2 2 2	Associated enterprises -loans granted for purchasing securities - long-term - with a maturity of over 5 years					
221	1 A N 5 5 1 3 1	Associated enterprises - other loans and loan type receivables - short-term					
222	1 A N 5 5 1 3 2 1	Associated enterprises - other loans and loan type receivables - long-term - with a maturity of not more than 5 years					
223	1 A N 5 5 1 3 2 2	Associated enterprises - other loans and loan type receivables - long-term - with a maturity of over 5 years					
224	1 A N 5 5 1 4 1	Associated enterprises - authentic repurchase agreement - short-term					
225	1 A N 5 5 1 4 2 1	Associated enterprises - authentic repurchase agreement - long-term - with a maturity of not more than 5 years					
226	1 A N 5 5 1 4 2 2	Associated enterprises - authentic repurchase agreement - long-term - with a maturity of over 5					
227	1 A N 5 5 2 1	Non-financial corporations (excl. associated enterprises) - overdraft credit					
228	1 A N 5 5 2 2 1	Non-financial corporations (excl. associated enterprises) - bill of exchange - short-term					
229	1 A N 5 5 2 2 2 1	Non-financial corporations (excl. associated enterprises) - bill of exchange - long-term - with a					
230	1 A N 5 5 2 2 2 2	Non-financial corporations (excl. associated enterprises) - bill of exchange - long-term - with a					
231	1 A N 5 5 2 3 1	Non-financial corporations (excl. associated enterprises) - claims purchased - short-term					
232	1 A N 5 5 2 3 2 1	Non-financial corporations (excl. associated enterprises) - claims purchased - long-term - with a maturity of not more than 5 years					
233	1 A N 5 5 2 3 2 2	Non-financial corporations (excl. associated enterprises) - claims purchased - long-term - with a					
234	1 A N 5 5 2 4 1	Non-financial corporations (excl. associated enterprises) -loans granted for purchasing securities -					

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11 table — Banks, specialized credit institutions: millions of HUF, with no decimals; co-operative credit inst.: millions of HUF, with 3 decimals

MNB No (new)	HFSA line code	Description	HUF a	EUR b	Other foreign currencies c	Total d		Modified
235	1 A N 5 5 2 4 2 1	Non-financial corporations (excl. associated enterprises) -loans granted for purchasing securities - long-term - with a maturity of not more than 5 years						
236	1 A N 5 5 2 4 2 2	Non-financial corporations (excl. associated enterprises) -loans granted for purchasing securities - long-term - with a maturity of over 5 years						
237	1 A N 5 5 2 5 1	Non-financial corporations (excl. associated enterprises) - housing loan - short-term						
238	1 A N 5 5 2 5 2 1	Non-financial corporations (excl. associated enterprises) - housing loan - long-term - with a maturity of not more than 5 years						
239	1 A N 5 5 2 5 2 2	Non-financial corporations (excl. associated enterprises) - housing loan - long-term - with a						
240	1 A N 5 5 2 6 1	Non-financial corporations (excl. associated enterprises) - other loans - short-term						
241	1 A N 5 5 2 6 2 1	Non-financial corporations (excl. associated enterprises) - other loans - long-term - with a maturity						
242	1 A N 5 5 2 6 2 2	Non-financial corporations (excl. associated enterprises) - other loans - long-term - with a maturity						
243	1 A N 5 5 2 7 1	Non-financial corporations (excl. associated enterprises) - financial lease - with a maturity of not						
244	1 A N 5 5 2 7 2	Non-financial corporations (excl. associated enterprises) - financial lease - with a maturity of over 5						
245	1 A N 5 5 2 8 1	Non-financial corporations (excl. associated enterprises) - authentic repurchase agreement - short-						
246	1 A N 5 5 2 8 2 1	Non-financial corporations (excl. associated enterprises) - authentic repurchase agreement - long-						
247	1 A N 5 5 2 8 2 2	Non-financial corporations (excl. associated enterprises) - authentic repurchase agreement - long-						
248	1 A N 5 6 1	Households - Individuals - Loans (249+…+264) S						
249	1 A N 5 6 1 1	Households - Individuals - overdraft credit						
250	1 A N 5 6 1 2 1	Households - Individuals - consumer credit - short-term						
251	1 A N 5 6 1 2 2 1	Households - Individuals - consumer credit - long-term - with a maturity of not more than 5 years						
252	1 A N 5 6 1 2 2 2	Households - Individuals - consumer credit - long-term - with a maturity of over 5 years						
253	1 A N 5 6 1 3 1	Households - Individuals -loans granted for purchasing securities - short-term						
254	1 A N 5 6 1 3 2 1	Households - Individuals -loans granted for purchasing securities - long-term - with a maturity of						
255	1 A N 5 6 1 3 2 2	Households - Individuals -loans granted for purchasing securities - long-term - with a maturity of						
256	1 A N 5 6 1 4 1	Households - Individuals - lending for house purchase short-term						
257	1 A N 5 6 1 4 2 1	Households - Individuals - lending for house purchase long-term - with a maturity of not more than 5 years						
258	1 A N 5 6 1 4 2 2	Households - Individuals - lending for house purchase long-term - with a maturity of over 5 years						
259	1 A N 5 6 1 5 1	Households - Individuals - other loans - short-term						
260	1 A N 5 6 1 5 2 1	Households - Individuals - other loans - long-term - with a maturity of not more than 5 years						
261	1 A N 5 6 1 5 2 2	Households - Individuals - other loans - long-term - with a maturity of over 5 years						
262	1 A N 5 6 1 6 1	Households - Individuals - authentic repurchase agreement - short-term						
263	1 A N 5 6 1 6 2 1	Households - Individuals - authentic repurchase agreement - long-term - with a maturity of not more						
264	1 A N 5 6 1 6 2 2	Households - Individuals - authentic repurchase agreement - long-term - with a maturity of over 5						
265	1 A N 5 6 2	Households - Sole proprietors - Loans (266+…+278) S						
266	1 A N 5 6 2 1	Households - Sole proprietors - overdraft credit						
267	1 A N 5 6 2 2 1	Households - Sole proprietors -loans granted for purchasing securities - short-term						
268	1 A N 5 6 2 2 2 1	Households - Sole proprietors -loans granted for purchasing securities - long-term - with a maturity of						
269	1 A N 5 6 2 2 2 2	Households - Sole proprietors -loans granted for purchasing securities - long-term - with a maturity of						
270	1 A N 5 6 2 3 1	Households - Sole proprietors - housing loan - short-term						
271	1 A N 5 6 2 3 2 1	Households - Sole proprietors - housing loan - long-term - with a maturity of not more than 5 years						
272	1 A N 5 6 2 3 2 2	Households - Sole proprietors - housing loan - long-term - with a maturity of over 5 years						
273	1 A N 5 6 2 4 1	Households - Sole proprietors - other loans - short-term						
274	1 A N 5 6 2 4 2 1	Households - Sole proprietors - other loans - long-term - with a maturity of not more than 5 years						
275	1 A N 5 6 2 4 2 2	Households - Sole proprietors - other loans - long-term - with a maturity of over 5 years						
276	1 A N 5 6 2 5 1	Households - Sole proprietors - authentic repurchase agreement - short-term						
277	1 A N 5 6 2 5 2 1	Households - Sole proprietors - authentic repurchase agreement - long-term - with a maturity of not more						
278	1 A N 5 6 2 5 2 2	Households - Sole proprietors - authentic repurchase agreement - long-term - with a maturity of over 5						

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11 table — Banks, specialized credit institutions: millions of HUF, with no decimals; co-operative credit inst.: millions of HUF, with 3 decimals

MNB No (new)	HFSA line code	Description		HUF a	EUR b	Other foreign currencies c	Total d	Modified
279	1 A N 5 7	Loans to non-profit institutions serving households (280+…+286)	S					
280	1 A N 5 7 1 1	Non-profit institutions serving households - overdraft credit						
281	1 A N 5 7 1 2	Other loans of non-profit institutions serving households - short-term						
282	1 A N 5 7 2 1	Other loans of non-profit institutions serving households - long-term - with a maturity of not more						
283	1 A N 5 7 2 2	Other loans of Non-profit institutions serving households - long-term - with a maturity of over 5						
284	1 A N 5 7 3 1	Non-profit institutions serving households -authentic repurchase agreement - short-term						
285	1 A N 5 7 3 2 1	Non-profit institutions serving households -authentic repurchase agreement - long-term - with a maturity of not more than 5 years						
286	1 A N 5 7 3 2 2	Non-profit institutions serving households -authentic repurchase agreement - long-term - with a maturity of over 5 years						
287	1 A N 5 8	Loans to non-residents (288+…+315)	S					
288	1 A N 5 8 1 1 1	Claims on EMU credit institutions - short-term						
289	1 A N 5 8 1 1 2	Claims on EMU credit institutions - long-term						
290	1 A N 5 8 1 2 1	Claims on EMU money market funds - short-term						
291	1 A N 5 8 1 2 2	Claims on EMU money market funds - long-term						
292	1 A N 5 8 1 3 1	Loans granted to EMU other general government - short-term						
293	1 A N 5 8 1 3 2	Loans granted to EMU other general government - long-term						
294	1 A N 5 8 1 4 1	Loans granted to EMU other financial intermediaries and financial auxiliaries - short-term						
295	1 A N 5 8 1 4 2 1	Loans granted to EMU other financial intermediaries and financial auxiliaries - long-term - for a maturity of not more than 5 years						
296	1 A N 5 8 1 4 2 2	Loans granted to EMU other financial intermediaries and financial auxiliaries - long-term - with a maturity of over 5 years						
297	1 A N 5 8 1 4 3 1	Loans granted to EMU insurance corporations and pension funds - short-term						
298	1 A N 5 8 1 4 3 2 1	Loans granted to EMU insurance corporations and pension funds - long-term - for a maturity of not more						
299	1 A N 5 8 1 4 3 2 2	Loans granted to EMU insurance corporations and pension funds - long-term - with a maturity of over 5						
300	1 A N 5 8 1 5 1	Loans granted to EMU non-financial corporations - short-term						
301	1 A N 5 8 1 5 2 1	Loans granted to EMU non-financial corporations - long-term - for a maturity of not more than 5 years						
302	1 A N 5 8 1 5 2 2	Loans granted to EMU non-financial corporations - long-term - with a maturity of over 5 years						
303	1 A N 5 8 1 6 1	Consumer credit granted to EMU households and non-profit institutions serving households - short-term						
304	1 A N 5 8 1 6 2 1	Consumer credit granted to EMU households and non-profit institutions serving households - long-term - for a maturity of not more than 5 years						
305	1 A N 5 8 1 6 2 2	Consumer credit granted to EMU households and non-profit institutions serving households - long-term - with a maturity of over 5 years						
306	1 A N 5 8 1 6 3 1	Lending for house purchases granted to EMU households and non-profit institutions serving						
307	1 A N 5 8 1 6 3 2 1	Lending for house purchases granted to EMU households and non-profit institutions serving households - long-term - for a maturity of not more						
308	1 A N 5 8 1 6 3 2 2	Lending for house purchases granted to EMU households and non-profit institutions serving						
309	1 A N 5 8 1 6 4 1	Other loans granted to EMU households and non-profit institutions serving households - short-term						
310	1 A N 5 8 1 6 4 2 1	Other loans granted to EMU households and non-profit institutions serving households - long-term - for a maturity of not more than 5 years						
311	1 A N 5 8 1 6 4 2 2	Other loans granted to EMU households and non-profit institutions serving households - long-term -						
312	1 A N 5 8 2 1 1	Claims on other non-resident banks - short-term						
313	1 A N 5 8 2 1 2	Claims on other non-resident banks - long-term						
314	1 A N 5 8 2 2 1	Claims on other non-residents - short-term						
315	1 A N 5 8 2 2 2	Claims on other non-residents - long-term						
316	1 A N 6	**Shares and other equity (317+318+333+339)**	S					
317	1 A N 6 1	Shares of resident credit institutions						
318	1 A N 6 2	Shares and other equity in other financial intermediaries, financial auxiliaries, insurance corporations and pension funds (319+…+332)	S					
319	1 A N 6 2 1 1 1	Other financial intermediaries - Shares of financial enterprises						

*/ This is the table format applicable to all versions of the controlled balance sheet (MNB data collection ID Nos F01, F03, F08, F09, F14).

1.AN. Assets (net)

S U P E R V I S O R Y   B A L A N C E   S H E E T   (Assets at net book value)

11 table   Banks, specialized credit institutions: millions of HUF, with no decimals; co-operative credit inst.: millions of HUF, with 3 decimals

MNB No (new)	HFSA line code	Description		HUF a	EUR b	Other foreign currencies c	Total d	Modified
320	1 A N 6 2 1 1 2	Other financial intermediaries - Other participations and business shares in financial enterprises						
321	1 A N 6 2 1 2 1	Other financial intermediaries - Shares of investment enterprises						
322	1 A N 6 2 1 2 2	Other financial intermediaries - Other participations and business shares in investment enterprises						
323	1 A N 6 2 1 3 1	Other financial intermediaries - Shares of other institutions						
324	1 A N 6 2 1 3 2	Other financial intermediaries - Other participations and business shares in other institutions						
325	1 A N 6 2 2 1 1	Financial auxiliaries - Shares of financial enterprises						
326	1 A N 6 2 2 1 2	Financial auxiliaries - Other participations and business shares in financial enterprises						
327	1 A N 6 2 2 2 1	Financial auxiliaries - Shares of investment enterprises						
328	1 A N 6 2 2 2 2	Financial auxiliaries - Other participations and business shares in investment enterprises						
329	1 A N 6 2 2 3 1	Financial auxiliaries - Shares of other institutions						
330	1 A N 6 2 2 3 2	Financial auxiliaries - Other participations and business shares in other institutions						
331	1 A N 6 2 3	Shares of insurance corporations						
332	1 A N 6 2 4	Participations in pension funds						
333	1 A N 6 3	Shares and other equity of non-financial corporations (334+…+338)	S					
334	1 A N 6 3 1 1	Shares of associated enterprises						
335	1 A N 6 3 1 2	Other participations and business shares in associated enterprises						
336	1 A N 6 3 2 1	Shares of non-financial corporations (excl. associated enterprises)						
337	1 A N 6 3 2 2	Other participations and business shares in non-financial corporations (excl. associated enterprises)						
338	1 A N 6 3 3	Shares, participations and other business shares from loan-to-capital conversions						
339	1 A N 6 4	Shares of non-residents (340+…+344)	S					
340	1 A N 6 4 1 1	Shares of EMU credit institutions						
341	1 A N 6 4 1 2	Shares of EMU other sectors						
342	1 A N 6 4 1 3	EMU shares, participations and other business shares from loan-to-capital conversions						
343	1 A N 6 4 2 1	Shares of other non-residents						
344	1 A N 6 4 2 2	Shares, participations and other business shares from loan-to-capital conversions in other non-residents						
345	1 A N 7	**Accrued interest receivable (346+…+360)**	S					
346	1 A N 7 1	- from central government						
347	1 A N 7 2	- from local governments						
348	1 A N 7 3	- from Central Bank						
349	1 A N 7 4	- from credit institutions						
350	1 A N 7 5 1	- from money market funds						
351	1 A N 7 5 2 1	- from other financial intermediaries - financial and investment enterprises						
352	1 A N 7 5 2 2	- from other financial intermediaries - other institutions						
353	1 A N 7 5 3 1	- from financial auxiliaries - financial and investment enterprises						
354	1 A N 7 5 3 2	- from financial auxiliaries - other institutions						
355	1 A N 7 5 4	- from insurance corporations and pension funds						
356	1 A N 7 6	- from non-financial corporations						
357	1 A N 7 7 1	- from households - individuals						
358	1 A N 7 7 2	- from households - sole proprietors						
359	1 A N 7 8	- from non-profit institutions serving households						
360	1 A N 7 9	- from non-residents						
361	1 A N 8	**Other accrued balances and other assets (362+380+397+…+399)**	S					
362	1 A N 8 1	Accrued balances and other deferred expenses (363+…+379)	S					
363	1 A N 8 1 1	- from central government						
364	1 A N 8 1 2 1	- from local governments						

*/ This is the table format applicable to all versions of the controlled balance sheet (MNB data collection ID Nos F01, F03, F08, F09, F14).   1.AN. Assets (net)

S U P E R V I S O R Y   B A L A N C E   S H E E T (Assets at net book value)

11 table — Banks, specialized credit institutions: millions of HUF, with no decimals; co-operative credit inst.: millions of HUF, with 3 decimals

MNB No (new)	HFSA line code	Description	HUF a	EUR b	Other foreign currencies c	Total d	Modified
365	1 A N 8 1 2 2	- From social security					
366	1 A N 8 1 3	- from Central Bank					
367	1 A N 8 1 4	- from credit institutions					
368	1 A N 8 1 5 1	- from money market funds					
369	1 A N 8 1 5 2 1	- from other financial intermediaries - financial and investment enterprises					
370	1 A N 8 1 5 2 2	- from other financial intermediaries - other institutions					
371	1 A N 8 1 5 3 1	- from financial auxiliaries - financial and investment enterprises					
372	1 A N 8 1 5 3 2	- from financial auxiliaries - other institutions					
373	1 A N 8 1 5 4	- from isurance corporations and pension funds					
374	1 A N 8 1 6	- from non-financial corporations					
375	1 A N 8 1 7 1	- from households - individuals					
376	1 A N 8 1 7 2	- from households - sole proprietors					

*/ This is the table format applicable to all versions of the controlled balance sheet (MNB data collection ID Nos F01, F03, F08, F09, F14).

1.AN. Assets (net)

S U P E R V I S O R Y   B A L A N C E   S H E E T   (Assets at net book value)

11 table   Banks, specialized credit institutions: millions of HUF, with no decimals; co-operative credit inst.: millions of HUF, with 3 decimals

MNB No (new)	HFSA line code	Description		HUF a	EUR b	Other foreign currencies c	Total d	Modified
377	1 A N 8 1 7 3	- from non-profit institutions serving households						
378	1 A N 8 1 8	- from non-residents						
379	1 A N 8 1 9	- accrued income and deferred expenses that cannot be broken down by sector						
380	1 A N 8 2	Receivables from investment services (381+…+396)	S					
381	1 A N 8 2 1	- from central government						
382	1 A N 8 2 2 1	- from local governments						
383	1 A N 8 2 2 2	- from social security						
384	1 A N 8 2 3	- from Central Bank						
385	1 A N 8 2 4	- from credit institutions						
386	1 A N 8 2 5 1	- from money market funds						
387	1 A N 8 2 5 2 1	- from other financial intermediaries - financial and investment enterprises						
388	1 A N 8 2 5 2 2	- from other financial intermediaries - other institutions						
389	1 A N 8 2 5 3 1	- from financial auxiliaries - financial and investment enterprises						
390	1 A N 8 2 5 3 2	- from financial auxiliaries - other institutions						
391	1 A N 8 2 5 4	- from insurance corporations and pension funds						
392	1 A N 8 2 6	- from non-financial corporations						
393	1 A N 8 2 7 1	- from households – individuals						
394	1 A N 8 2 7 2	- from households - individual entrepreneur						
395	1 A N 8 2 8	- from non-profit institutions serving households						
396	1 A N 8 2 9	- from non-residents						
397	1 A N 8 3	Suspense items						
398	1 A N 8 4	Redeemed share notes of cooperatives						
399	1 A N 8 5	Other						
400	1 A N 9	**Own assets (401+…+420)**	S					
401	1 A N 9 1 1 1	Own debt securities issued on domestic market						
402	1 A N 9 1 1 2	Own debt securities issued abroad						
403	1 A N 9 1 2	Own shares						
404	1 A N 9 1 3	Other own assets (inventories)						
405	1 A N 9 2 1	Assets taken over						
406	1 A N 9 3 1	Intangible goods - consessions, licences and similar rights						
407	1 A N 9 3 2	Intangible goods - software						
408	1 A N 9 3 3	Intangible goods - other						
409	1 A N 9 3 4	Value adjustments of intangible goods						
410	1 A N 9 4 1	Tangible assets for financial and investment services - lease right of accommodation						
411	1 A N 9 4 2	Tangible assets for financial and investment services - rights of property value linked to real estate						
412	1 A N 9 4 3	Tangible assets for financial and investment services - immovables						
413	1 A N 9 4 4	Tangible assets for financial and investment services - technical equipment, machinery and furnishings,						
414	1 A N 9 4 5	Tangible assets for financial and investment services - construction and advances paid for construction						
415	1 A N 9 4 6	Value adjustment of tangible assets for financial and investment services						
416	1 A N 9 5 1	Tangible assets not for financial and investment services - rights to immovable linked to real estate						
417	1 A N 9 5 2	Tangible assets not for financial and investment services - immovables						
418	1 A N 9 5 3	Tangible assets not for financial and investment services - technical equipment, machinery and furnishings, vehicles						
419	1 A N 9 5 4	Tangible assets not for financial and investment services - construction and advances paid for construction						
420	1 A N 9 5 5	Value adjustment of tangible assets not for financial and investment services						

*/ This is the table format applicable to all versions of the controlled balance sheet (MNB data collection ID Nos F01, F03, F08, F09, F14).   1.AN. Assets (net)

12 table   Banks, specialized credit inst.: millions of HUF without decimals, coop. credit inst.: millions of HUF with 3 decimals

MNB code	HFSA line code	Description	Current month a	Accumulated b	Modified
001	2 C 1	**Interest received/paid and similar income/charges in detail**			
002	2 C 1 1	Interest received and similar income from households			
003	2 C 1 2	Interest received and similar income not from financial enterprises			
004	2 C 1 3	Interest type income related to hedging transactions (or transactions accounted for as hedging transactions)			
005	2 C 1 4 1	Interest subsidies for loans financed with mortgage bonds			
006	2 C 1 4 2	Supplementary interest subsidies			
007	2 C 1 4 3	Interest subsidies for housing serving sale or lease purposes, for home renewal and water utilities, for settlement local governments			
008	2 C 1 5	Interest type expenditure related to hedging transactions (or transactions accounted for as hedging transactions)			
009	2 C 2	**Income from turnover and transaction commissions (7+…+10)** Σ			
010	2 C 2 1	Transaction commissions related to loans			
011	2 C 2 2	Commissions related to financial transaction services			
012	2 C 2 3	Commissions related to credit card transactions			
013	2 C 2 4	Other transaction services			
014	2 C 3 1	**Valuation difference of other income from financial transactions (15+16)** Σ			
015	2 C 3 1 1	Valuation difference of other income from financial services			
016	2 C 3 1 2	Valuation difference of other income from investment services			
017	2 C 3 2	**Valuation difference of other expenditures on financial transactions (18+19)** Σ			
018	2 C 3 2 1	Valuation difference of other expenditures on financial services			
019	2 C 3 2 2	Valuation difference of other expenditures on investment services			
020	2 C 4	Taxes charged to expenditures			

*/ Ez a táblaformátum valamennyi felügyeleti mérleg változat (MNB adatgyűjtés azonosító: F01, F03, F08, F09) esetében azonos.

INSTRUCTIONS FOR COMPLETING THE SUPERVISORY BALANCE SHEET, PROFIT AND LOSS STATEMENT, ANNEXES, AND THE RECLASSIFICATION REPORT

I.   General information

Hungarian credit institutions that operate branch offices abroad shall submit 2 types of supervisory balance sheet reports monthly. One shall be prepared based on balance sheet data including the data of also the branch offices operated abroad (77, F78, F79, F80, F81), which shall be reported to the HFSA as well. The other (F01, F03, F09, F14) shall be based on data not consolidated with the data on the branch offices, which shall be reported to the MNB only. (Credit institutions that do not operate branch offices abroad shall submit reports F01, F03, F08, F09, F14, as before.)

In the case of mergers, acquisitions and divisions – on the basis of special agreements – two balance sheets shall be presented relating to the date of the organizational change: one reflecting the accounts of the institutions before and one after the change.

1.   Abbreviations

GG: abbreviation of the general government. Parts of the general government: central government, local governments and social security funds. Parts of the general government for EMU Member States: central government, state governments, local governments, social security funds and related non-profit institutions. Other non-residents: in addition to the central government, state governments, local governments, social security funds and related non-profit institutions, international institutions are also included (including EU institutions except ECB).

Bszt.: prevailing Act CXXXVIII of 2007 on Investment Firms and Commodity Dealers, and on the Regulations Governing their Activities

ECB: European Central Bank

EU: European Union

GBC: Giro Bankkártya Zrt.

EMU: Economic and Monetary Union (Euro zone within the EU). From 1 January 2009 it includes 16 EU Member States: Belgium, Germany, Greece, Spain, France, Ireland, Italy, Luxembourg, Holland, Austria, Portugal, Finland, Slovenia, Cyprus, Malta and Slovakia.

Hitkr.: Prevailing Government Decree 250/2000 (XII 24) on the Special Provisions Regarding the Annual Reporting and Bookkeeping Obligations of Credit Institutions and Financial Enterprises.

Hpt.: Prevailing Act CXII of 1996 on Credit Institutions and Financial Enterprises.

KVH Rt.: Központi Váltó- és Hitelbank Rt.

Ltp: Home Savings Fund

MNB tv: Prevailing Act LVIII of 2001 on the National Bank of Hungary

MFIs: monetary financial institutions. MFIs include central banks and other monetary financial institutions.

OTIVA: National Savings Cooperative Institution Protection Fund.

PEK: Hungarian Post Office Accounting Centre

PBB (FII): Abbreviation for financial enterprises, investment enterprises and insurance corporations.

Szmt.: Prevailing Act C of 2000 on Accounting.

TAKIVA: Savings Cooperative Institution Protection Fund.

Tao. Tv.: Prevailing Act LXXXI of 1996 on Corporate Tax and Dividend Tax

Tpt.: Prevailing Act CXX of 2001 on the Capital Market.

2. Definitions of sectors

The further sub-divisions of the standardized sectoral breakdown in point I.A. of this Annex are defined hereunder.

A) Non-bank institutions

Data on credit institutions' associated enterprises should be supplied separately in the sector of non-bank institutions in the Supervisory balance sheet.

Associated enterprises are enterprises, whose primary activity is to perform supplementary business services for the credit institution, particularly real estate management, data processing, money transport, security and communication services.

C) Other monetary financial institutions

Other monetary financial institutions comprise credit institutions and money market funds. Credit institutions shall comprise all credit institutions classified as such by the Hpt., regardless of the industrial code (TEÁOR) in the Hungarian Central Statistical Office SSC (Standard Statistical Code) number. (E.g. on the basis of its current industrial code the Landed Property Credit and Mortgage Bank would not be classified as a credit institution.) However, credit institutions under liquidation are to be classified as non-financial institutions.

D) Other financial intermediaries and E) Financial auxiliaries

Sectors D, Other financial intermediaries, and E, Financial auxiliaries, are further divided into sub-groups of Financial and investment enterprises and Other institutions.

Other financial intermediaries – Financial enterprises: those institutions listed in this sector, which were licensed by the Hungarian Financial Supervisory Authority to engage in financial service activities specified by the Hpt. (on the list in Annex 3 (1) hereto, published on the homepage of the MNB, financial enterprises and Hungarian branches operating as financial enterprises listed in groups D.1 and D.2).

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Other financial intermediaries – Investment enterprises: those institutions listed in this sector, which were licensed by the Hungarian Financial Supervisory Authority to engage in investment service activities specified by the Bszt. (on the list in Annex 3 (1) hereto, published on the homepage of the MNB, those listed in groups D.6 and D.7, including securities trade corporations, securities investment corporations, and Hungarian branches listed under group D, operating as investment firms).

Other financial intermediaries – Other institutions: these include other financial intermediaries not listed in the above two groups (on the list in Annex 3 (1) hereto, published on the homepage of the MNB, those listed in groups D.3, D.4, D.5, D.8, D.9 and D.99; investment funds other than money market funds, Hungarian branches operating as investment fund management companies, investment fund managers, other Hungarian branches listed under Group D, venture capital funds, venture capital fund management companies and venture capital fund companies, and other institutions listed under Group D).

Financial auxiliaries – Financial enterprises: those institutions listed in this sector, which were licensed by the Hungarian Financial Supervisory Authority to engage in financial service activities specified by the Hpt. (on the list in Annex 3 (1) hereto, published on the homepage of the MNB, financial enterprises listed in group E.6).

Financial auxiliaries – Investment enterprises: those institutions listed in this sector, which were licensed by the Hungarian Financial Supervisory Authority to engage in investment service activities specified by the Bszt. (on the list in Annex 3 (1) hereto, published on the homepage of the MNB, (securities-agent) corporations listed in group E.1, and Hungarian branches listed under group E8, Sector E, operating as investment firms).

Financial auxiliaries – Other institutions: financial auxiliaries not listed in the above two groups (on the list in Annex 3 (1) hereto, published on the homepage of the MNB, those listed in groups E.2, E.3, E.4, E.5, E.7, E.9 and E.99; investment consultants, insurance brokers, insurance consultants and agents, other Hungarian branches operating as financial auxiliaries and non-profit and other institutions – that contains the central contracting party as well - listed under sector E).

F) Insurance corporations and pension funds

Insurance corporations and insurance associations (on the list in Annex 3 (1) hereto, published on the homepage of the MNB, F.1. and F.2.), and private and voluntary pension funds, voluntary self-assistance funds, self-assistance health funds, and Hungarian branches operating as insurance companies and pension or health funds (listed in groups F.3-F.7.). The two groups of this sector are shown separately at places.

G) General government

The content is identical to the scope defined in the standardized sector specification, but for certain instruments data is requested separately on the central budget (Hungarian state) and other institutions classified as part of the central government.

The other institutions classified as part of the central government shall comprise the data of state power bodies, the Government, ministries, bodies having national competence and budget organs subject to their supervision, as well as, apart from the separate funds, the business associations treated as part of the central government from an economics standpoint (which are contained in a separate list), and non-profit institutions listed under the general government.

J) Households

The Households sector is divided into Individuals and Sole proprietors sub-groups. Agricultural primary producers are to be listed among sole proprietors.

L) Non-residents

The EMU member-states form a separate sector in data supply. Stocks related to non-residents shall be broken down to EMU residents and other non-residents.

EMU residents

Residents of the EMU member-states shall be subject to the same sectoral breakdown as used for residents. The only deviations are listed below:

The EMU monetary financial institutions sector is divided into two sub-sectors as follows[1]:
  – EMU central banks, ECB and EMU monetary financial institutions subject to EMU reserve requirements, and
  – EMU other monetary financial institutions not subject to EMU reserve requirements.

The „EMU credit institutions" term used in the Supervisory balance sheet means the other monetary financial institutions of EMU member-states excluding money market funds.

The general government is divided into four sub-sectors in case of EMU members-states:

  – central government,
  – state governments,
  – local governments,
  – social security funds

The individual sub-sectors shall also contain the non-profit institutions related to them.

Other non-residents

The other non-resident sector consists of the residents of all foreign countries, except for EMU member-states and international institutions (including EU institutions as well, except for the ECB). Other non-residents shall be broken down as follows:

  – banks,
  – non-banks,
  – general government (including the aforementioned international institutions as well), other sectors.

3. Breakdown by maturity

The items in the Supervisory balance sheet – with the exception of called loans on the liabilities side – shall be placed into maturity categories on the basis of their original maturity. This categorization is

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[1] The classification of the institutions into the two sub-sectors is made easier by the so-called MFI list on the homepage of the European Central Bank, whose access path can be found in the file published on the homepage of the MNB, containing the list specified in Annex 3 (1) hereto.

not influenced neither by the leap year effect, nor by the maturity day falling on a holiday or non-banking day, and thus performance takes place on the next working day.

Short-term:	Instrument maturity ≤ 1 years
Long-term:	Instrument maturity > 1 years
Long-term, with a maturity of not more than 2 years:	1 year < instrument maturity ≤ 2 years
Long-term, with a maturity of over 2 years:	Instrument maturity > 2 years
Long-term, with a maturity of not more than 5 years:	1 year < instrument maturity ≤ 5 years
Long-term, with a maturity of over 5 years:	original maturity of instrument > 5 years

Classification of the maturity bands of called loans on the liabilities side:

Maturity of not more than 3 months:	Loan's notice ≤ 3 months
Maturity of over 3 months but not more than 2 years:	3 months < loan's notice ≤ 2 years
Long-term, with a maturity of over 2 years:	Loan's notice > 2 years

4. Definitions

Transfer account: substitute for the counter-account in the traffic of liquid assets accounts between one another. As per the Hitkr. the stock of the transfer account is part of liquid assets.

Investment fund shares: term specified in the Tpt.

Deposit on the liability side of the Supervisory balance sheet: receivables from the credit institution, which stands for liquid assets deposited at the credit institution on the basis of deposit contract, bank account or current account contract. Traveller's cheques issued by credit institutions and amounts pre-paid in connection with the use of electronic money shall be included in the category of deposits. The so-called inter-bank transactions concluded by the treasury are also classified as a deposit in respect of the Supervisory balance sheet.

Documentary deposit: those deposits at the credit institution that were not placed on account or deposit book, regardless of the certificate's identification, denomination, maturity, or being a bearer certificate or not (e.g. savings note, value note, cash desk note, deposit note, etc. issued by the credit institution).

Gross value: purchase, historic or book value – not decreased by losses in value, provisions, etc., not modified by valuation difference. In case of balance sheet items the gross book value, in case of items outside the balance sheet the book value.

Other loan: any loan not mentioned in the separate loan rows. Includes ad hoc loans and loans related to the Széchenyi-card. (Ad hoc loan: ad hoc type short-term loan granted to non-bank institutions and sole proprietors for solving the borrower's temporary liquidity problems.) Loans granted to individuals without specified purpose shall also qualify as consumer loans.

Original maturity (maturity upon issue): means the fixed "lifetime" of the financial instrument, prior to the expiry of which it may not be redeemed (e.g. issued securities), and prior to the expiry of which it may only be redeemed (e.g. certain types of deposits and drawn loans) with unfavourable conditions of the contract (e.g. loss of due but not maturing interest).

Securities lending: term specified in the Tpt.

Securitization: an operation where the monetary financial institution
  – exchanges the loan in its balance sheet to new, tradable debt securities issued by the original debtor (without any intermediary), selling those simultaneously/or later to investors (in this case the loan ends);
  – or sells those to a financial vehicle corporation – generally established for holding such loans – who finances that by issuing new debt securities. Here two solutions are possible:
      1. The crediting monetary financial institution exchanges the loan to the new securities, which are simultaneously/or later sold to investors.
      2. The financial vehicle corporation sells the new securities directly to investors, and the crediting monetary financial institution receives money in return for the loan sold.

Term of notice: corresponds to the period which commences when the holder of the financial instrument sends notification on its intention to redeem the instrument, extending to the date on which the holder may exchange the instrument to cash without any unfavourable conditions of the contract.

Called loans: loans drawn by credit institutions which were called on the basis of ordinary calling.

Consumer credit: loan granted to households for purchasing and repairing ordinary household appliances, and using services (purchase of goods, automobile, personal loan). Loans granted to individuals without specified purpose shall also qualify as consumer credits. Consumer credits shall comprise credit card constructions, where the bank does not offer an interest-free period, and the card is for accessing the loan only. However, loans under the Széchenyi-card are to be shown under other loans.

Overdraft credit: negative balance on the account (overdraft), including any forced overdraft. Also includes card loans, where the bank ensures an interest-free period. Card loans, where the bank does not ensure an interest-free period are to be shown under consumer loans.

Credit limit: means providing the debtor with a specific limit on the basis of a written loan agreement conluded between the creditor and the debtor into the debtor's disposal, as well as the credit institution's commitment, subject to specific contractual conditions, to conclude a loan contract or conduct other loan operations.

Loan write off (in Table 04 containing data for the calculation of the transactions): write off of loan and similar receivables still in the balance sheet at the end of the previous month, and their sale in the reference month below the contract value decreased with instalments or gross book value.

Debt securities: Term specified in the Tpt. All securities other than shares are under bond instruments in the Supervisory balance sheet's assets side, while the liability side contains the securities' breakdown.

Institutional changes: mergers, acquisitions, divisions relating to the reporting monetary financial institutions.

Consolidation government bonds are government bonds issued and handed over during loan, bank and debtor consolidation.

Syndicated loan: loan granted to the borrower by a group of credit institutions, irrespective of its name (syndicated loan, club credit, loan participation, etc.).

Savings deposit passbook: those deposits placed at the credit institution, where a deposit book is issued (e.g. saving deposit book, premium deposit book, etc.) not including savings letters.

Gross book value: purchase, historic and book value of assets and their items outside the balance sheet (not decreased by loss of value, provisions, etc., not modified by valuation difference). In case of receivables under a contract concluded by the credit institution the capital sum not yet paid up. In case of purchased receivables the part of the historic value not yet paid up.

Bonds: see under debt securities.

Sight and current account deposit: the current account deposit is a positive balance on the current account. Sight deposits include non-fixed deposits not related to current account, and deposits fixed for one day (one-day term means working days.), travellers' cheques issued by credit institutions, non-fixed amounts pre-paid in connection with the use of electronic money and sight savings accounts. Any deposit (excluding documentary deposits) that may be claimed back at any time without incurring interest losses shall also be included in the category of sight deposits.

Fixed deposit: non-transferable deposits with an agreed maturity of more than one day which may not be exchanged to cash prior to the contractual deadline or only with unfavourable conditions of the contract (e.g. loss of due but not maturing interest). Deposits with an agreed maturity of more than two years may also contain pension pre-savings accounts. Any deposit (excluding documentary deposits) that may be claimed back at any time without incurring interest losses shall also be included in the category of sight deposits.

Deposit receipt (on Anglo-Saxon areas depository receipt: GDR – Global Depository Receipt, ADR – American Depository Receipt): transferable investment form issued by the deposit institution, classified as security by its own regulations, evidencing property right on background securities. Such deposit certificates obtained by the credit institution are to be shown in the appropriate row in the relevant sector under background securities.

Multicurrency loan: a loan where the borrower has the choice to select the currency from the list fixed in the loan contract in which he wishes to receive the funds. The products where the bank has the right to change the denomination of the loan are not included in this category.

Non-tradable securities: debt securities with restricted transfer right, that is their sale is either prohibited by laws or in the lack of an organized market their holder cannot sell them. In Hungarian practice private and convertible bonds are considered to have restricted tradability.

Fictitious repurchase agreements: Term specified in the Szmt.

Net value: sum of gross book value decreased by loss of value or modified by valuation difference.

Repurchase agreement: Term specified in the Szmt.

Repo and reverse repo transaction: Term specified in the Tpt.

Special delivery repo transaction: the special type of repo transaction (specified in Tpt.) determined by Hitkr.

Authentic repurchase agreement: Term specified in the Szmt.

5. Valuation rules, other specifications on the reporting various data

5.1. Unless specified otherwise data content, data valuation etc. shall be subject to prevailing Szmt. and Hitkr.

5.2. The stocks shown in the Supervisory balance sheet must match the stocks of the ledger closed at month-end. Pursuant to Article 12 (2) of the Hitkr., financial institutions must close their ledgers at the last day of each month to support their interim reports made for the HFSA and the MNB. The ledger is to be closed including corrections on the last day of the month.

Correction of the ledger means the following:
- from the stocks removal of items due after the last day of the month, and
- inclusion in the stocks fulfilled on the reference month, not entered in books until the last day of the month, revealed until the third working day after the end of the month.

5.3. The month-end stock of foreign currency and foreign exchange stocks, as well as receivables and liabilities concerning foreign currencies shall be shown during the year at the value converted to HUF at the official foreign exchange rate published by the MNB, valid on the last day of the month, if ledgers are closed monthly.

Receivables and liabilities, foreign exchange and foreign currency stocks in currencies not subscribed by the MNB shall be converted to HUF pursuant to Article 9 (5) of the Hitkr.

5.4. In order to ensure synchronicity between the stock of receivables and debts concerning foreigners in the Supervisory balance sheet (for receivables Table 01 containing gross book values), and the stock of receivables and debt concerning non-residents in reports M01-M05 it is necessary to take into consideration the specifications of the technical aid in Annex 3 (5) hereto, published on the homepage of the MNB. If the corrections becoming necessary during later revisions and coordination in the data contained in reports R03/R13, R05/R14, R07/R16 and R10 also affect the stocks shown in the Supervisory balance sheet, the appropriate modifications must be carried out in the Supervisory balance sheet as well, and it is to be submitted subsequently. The data in reports R03/R13, R05/R14, R07/R16 and R10 are to be modified similarly, if the corrections in the Supervisory balance sheet affect stocks related to non-residents.

5.5. Each row of the Supervisory balance sheet (Tables 01 and 11) and annexes (Tables 02, 04, 05 and 08) contains HUF (a), EUR (b), other foreign currencies (c) and total (d) columns. Rows shall contain the amounts of assets and liabilities in foreign currency (foreign exchange or foreign currency) converted to HUF – at the exchange rate(s) specified for the Supervisory balance sheet – in columns (b) EUR and (c) other currency. FX-based forint loans shall be shown in the relevant foreign exchange column. Loss of value and valuation difference on foreign currency assets shall be shown in the appropriate foreign currency columns.

5.6. Stocks to be shown on the Supervisory balance sheet's assets and liability side as negative sums – assets side loss of value, value adjustment, valuation differences (if the real value is smaller than the historic value), and share capital not paid – pursuant to the Szmt. and the Hitkr. are to be shown as negative sums. If the credit institution applies valuation at real value – as specified in its accounting policy – it is mandatory to proceed according to accounting rules and – in the lack of other specifications – show the valuation difference in the relevant item group.

5.7. Own property items in the Supervisory balance sheet – e.g. bill of exchange, loans, other claims or securities (hereinafter: property items) – shall be shown with original maturity (as specified in the

contract), not decreased by the value of property items handed over under authentic repurchase and special delivery repo agreements.

5.8. Various – risk, provision, general and other – reserves, losses in value, valuation difference shall be formed at the due date specified in laws (accounting date of quarter, balance sheet), that is at 31 December as well. Thus the sum of reserves, losses in the value and valuation differences may also change at the preparation of the annual balance sheet report according to their interim change.

5.9. The stock of various „transfer", settlement, technical etc. accounts held at the credit institution under various names the content of which does not satisfy the definition of the transfer account shall be shown in accordance with their balance under other accrued or deferred accounts (in the relevant sector, or in the „Other" rows if that cannot be determined).

5.10. The total stock of investment fund shares is to be shown under shares and other equity as opposed to the Szmt.

5.11. The (domestic organized) consortium loans – including resident and non-resident organized ones – drawn by the credit institution in Hungary are to be shown as debt towards the individual members of the consortium, at sums equivalent to the outstanding stock of the part granted by the members.

5.12. In case of loans granted under a consortium, and loans taken over for settlement (trust loans) the credit institutions shall show the sums granted as receivables from the final debtor, and the intermediating (organizing, transacting) credit institution, in the Supervisory balance sheet, shall only show the sum actually granted to the final debtor. The sum of loans taken over from other credit institution for settlement and not yet forwarded (including loans transferred to the organizing bank by the crediting bank in case of consortium loan) and the sum not transferred on by the bank transacting the instalments transferred by the final debtor (borrower), to be shown as liabilities against credit institutions in the accounting balance sheet, shall be shown as deferred accounts against credit institutions and not inter-bank debt in the Supervisory balance sheet.

5.13. Classification of expired deposits with agreed maturity by maturity:
   – if the clients renew the deposits they are to be shown at the maturity, where they are subject to after the renewal;
   – automatically renewable deposits with agreed maturity (that are renewed without action by the client) shall remain in the stock of deposits with agreed maturity, at the original maturity;
   – if the deposit was fixed from a current account, and after expiry the credit institution returns the sum to the current account, the expired deposit shall be shown under sight and current account deposits;
   – if the client does not renew the deposit, but the credit institution provides unchanged conditions in the original deposit contract, the matured deposit sum shall be shown under deposits with agreed maturity, at the original maturity;
   – if the original contract concluded with the client stipulates that the deposit with agreed maturity is transformed into a deposit without an agreed maturity, it is to be shown as deposits with agreed maturity at original maturity .

5.14. In case of foreign currency accounts managed on a trust basis the credit institution assigned shall proceed with foreign currency stocks remaining at the end of the month in a way similar to loans undertaken for settlement: the assigned credit institution shall show the foreign currency stock in its foreign currency stock, and obligations towards the client credit institution shall be shown deferred accounts.

5.15. In the Supervisory balance sheet the classification of claims purchased and discounted bills of exchange by sector is determined by which sector the final debtor is subject to, regardless of any recourse. Claims purchased may contain receivables from factoring and forfeiting. When classifying the purchased receivable according to maturity the original maturity of loan granted at the purchase of the receivable (instead of the original maturity of the purchased loan) shall be taken into consideration. (*Loans* purchased are to be shown under loans against the sector complying with the original debtor, according to the original maturity of the loans, if the original contracts were not modified at their sale.)

5.16. Income from the sale of assets under authentic repurchase and special delivery repo agreements shall be shown under liabilities as a liability of the credit institution, and receivables from the purchase of assets under authentic repurchase and special delivery repo agreements shall be shown under assets at the specific rows of the appropriate sector. The rows on authentic repurchase agreement in the Supervisory balance sheet shall contain assets and liabilities to be shown as balance sheet items, originating from special delivery repo transactions and payments prior to the closure of futures, swap and option deals listed in Article 21 (3) of the Hitkr.

5.17. The handover/acceptance of liquid assets under fictitious repurchase agreements shall be handled, according to accounting specifications, as actual sale/purchase in the Supervisory balance sheet as well, that is its sum will be removed from the balance sheet of the depositor and shown as an item outside the balance sheet (under repurchase obligations). (Repo transactions other than special delivery repos should be accounted according to the rules of fictitious repurchase agreement.)

5.18. Securities receivables originating from securities lending arrangement shall be recorded among loans granted, while securities liabilities arising from securities lending arrangement shall be recorded among borrowings.

5.19. Pooling means two basic transaction types:

- Cash pool, where the client group's bank accounts are actually balanced to a main account – usually at the end of the day – and the pool-members credit to one another up to the balance of the main account, and the bank credits the client group only, if the main account turns negative. This construction has various sub-types (zero balancing, target balancing, etc.), but these are to be handled in a standardized manner as regards the essence of the transaction.
- Interest pool, that is a virtual or notional pool construction, which does not involve actual account balancing, but its aim is only to reach preferential interest rate by the client group related in some way (or in the event of a single client's several accounts) through the balance determined by virtual balancing of their bank accounts.

The two sub-types have to be handled differently:
- In case of the cash pool the balances of participating accounts can be consolidated, and the balance of the main account (and the stock of credit granted to the pool) shall be shown in accordance with the sectoral classification of the pool-leader and its resident-non-resident status.
- In case of interest pool the accounts involved in the pool cannot be netted. The balance of the accounts of individual clients shall be shown at the relevant sector.

5.20. Regulations related to card accounts:

Net positions originating from various scopes and levels of accounting which are to be financially settled, should be reported under other accrued or deferred settlements with that sector which the institution making the accounts is subject to:

1. In case of level I. (intra-bank scope; both the card-holder and the retailer are clients of the same credit institution, or the holder draws cash from an ATM or POS device operated by the issuing bank or an agent) the bank concerned accounts transactions concerning its own clients at client accounts, thus there is no net position financially created outside the bank.
2. In case of level II (GBC scope) net receivables and debt concerning the GBC are to be shown under Other accounts with Financial and investment enterprises under E. Financial auxiliaries.
3. Level III. (transactions with Hungarian issue /Visa or MasterCard/ bank cards at Hungarian points of sale not included in level I. and II.), and in case of sponsored banks net sums accounting for accrued or deferred accounts with credit institutions.
4. At level IV. (international accounting scopes: transactions with Hungarian issue card abroad, or foreign issue card in Hungary) such receivables or debts prevail against VISA or MasterCard, that is included among non-residents' accrued or deferred accounts.

6. Reporting adjustment data due to reclassifications (F82, F83, F84, F85, F86, F87)

Adjustment data due to reclassifications shall be reported in the following cases:

1. changes in the classification by sector of the counterparties of the reporting MFI – including changes in the MFI sector (e.g.: a credit institution becoming other financial intermediary leaves the MFI sector, or an institutions classified as non-bank institutions enters the MFI sector by getting the licence for acting as a credit institution, etc.).
2. changes in the classification of the balance sheet items by instrument, maturity, denomination, etc. (even due to the changes of reporting rules).

The changes in the stocks due to the above adjustments shall be reported monthly relating to Tables 01, 05, and 11 of Reports F01, F03, F09, F14 as Reports F82, F83, F84, F85, and quarterly relating to Table 01 of Reports F19, F33 as Reports F86 and F87. Decreases in the stocks shall be sent with negative signs, increases with no signs, in the same tables and formats as stock data. Reports should include only those adjustments, the amount of which is at least HUF 1 billion for any of the series affected by the change. If no adjustment occurs in the course of the month or quarter, a "negative" report shall be submitted. For assistance with the calculation of adjustment data please refer to the Examples listed under Annex 3 (9) on MNB site hereto.

II. Detailed instructions for completing the Supervisory balance sheet, the profit and loss account and the annexes

Two types of data supply are to be made on the credit institution's assets. Table 01 contains gross book value. Each asset row shall contain historic, acquisition, contract, registry (hereunder referred to as: historic) values, and in instrument groups, summarized by sector, one row shall contain the balance of loss of value and valuation difference data. (Consolidated value loss and evaluation difference data shall be detailed in Table 08. Data related to valuation as a negative or positive sum.) Table 11 basically contains the same asset rows, but its rows are to be shown at net book value or – if the credit institution applies real valuation – at real value. Details for data in the Supervisory balance sheet can be found under Table 01.

Table 01: Supervisory balance sheet (Assets at gross book data)

Row 1, Total assets (2+11+90+162+174+332+362+378+418), is identical to the sum of the main assets groups in the Supervisory balance sheet.

2. Cash and settlement accounts (3+…+10)

All assets qualified as monetary assets in accordance with the Hitkr.– except for the deposits expiring within one year – have to be included here, as well as the bank (settlement) account held at the credit institutions, respectively the nostro accounts and their loss of value, regardless of the fact that in the accounting point of view nostro accounts are not monetary assets, but receivables from credit institutions.

Row 3, Cash balance, shall contain the HUF and foreign currency cash stock of the credit institution, the noble metal coins serving as the official means of payment, regardless of their physical location (cash desk, treasury, automated tellers (ATM), etc.), as well as the amount of cash being on way between the centre of the credit institution and a branch office and between the branch offices. The credit institution has to show here also those purchased checks qualified as monetary assets, the redemption of which has not yet been initiated at the credit institution holding the account of the check. Checks already being under collection shall be shown among receivables from credit institutions. Receivables and debts relating to foreign bank note- and coin trade carried out with other banks (currency on way) shall be shown as short-term receivables and debts from resident and non-resident credit institutions.

Row 4, Nostro accounts of the Central Bank, shall contain the end of the month balance of the credit institution's HUF bank (settlement) account, deposit account and foreign currency nostro account held at the Hungarian National Bank.

Row 5, Settlement account of cooperative credit institutions at MTB, shall contain the balance of the bank (settlement) account held at the MTB of those cooperative credit institutions, which, based on the Act of the Hungarian National Bank, are obliged to deposit their monetary assets and compulsory credit bank reserves at a bank authorized by the Hungarian National Bank for holding these accounts.

Row 6, Transfer account balance related to nostro accounts of the Central Bank and settlement account at MTB, shall contain separately the balance of the transfer accounts relating to the HUF and foreign currency nostro accounts. In case the balance of the nostro accounts (consolidated with the transfer accounts) is negative at the end of the month regarding the EUR and other foreign currency columns, this balance has to be shown as a liability (and not as an asset with negative sign), since this means a short-term credit.

Row 7, Nostro accounts at resident credit institutes, shall contain the balance of resident, **Row 8, Nostro accounts at EMU credit institutions,** shall contain the balance bank accounts (settlement, nostro) held at EMU credit institutions, as well as the balance of the relating transfer accounts. **Row 9, Nostro accounts at other non-resident banks,** shall contain the balance of bank (settlement, nostro) accounts and the relating transfer accounts held at other non-resident banks. In case the balance of the nostro accounts (consolidated with the transfer accounts) is negative at the end of the month, this balance has to be shown as a liability (and not as an asset with negative sign), since this means a short-term credit.

Row 10 shall contain loss of value of the nostro accounts included in Row 5 and Rows 7-9.

11. Securities purchased for trading (12+63)

This group of assets shall contain public issue securities purchased for ordinary trading purpose or speculation purpose, registered according to the Hitkr. as current asset (short and long original term), having profitability proportionate to and not proportionate to capital, broken down per sector, regardless of the purchase having been made on the primary or secondary market. They are evaluated according to accounting rules, showing separately their gross book value and – in some cases in consolidated form – the balance of their loss of value and valuation difference. (The application of real valuation does not affect classification per trade purpose /accounting as current asset or fixed assets/.) The short-term securities recorded as current assets shall be reported here even if the credit institution applying real valuation classifies them as marketable or held to maturity. This is where other profit sharing and business shares for trade, and investments for trade obtained in enterprises not yet registered, are to be shown, regardless of their place in the ledger. In the sectoral breakdown securities are to be listed per the original issuer even though some party guaranteed them. Securities purchased for trading, but reclassified according to accounting rules (e.g. for not being convertible) shall be taken into consideration under securities for investment purposes and not here. The credit institution's investments in associated enterprises serving business activities (both in Hungary and abroad) – regardless of the purpose of the investment – shall be shown exclusively under the Shares and other equity group.

12. Total securities other than shares (13+…+62)

Row 13, Treasury bills, and **Row 14, Government bonds**: **Row 13** contains the value of the treasury bills purchased by the credit institution, **Row 14** contains the value of the stock of various government bonds issued by the Hungarian State abroad or in domestic market (treasury bonds, state bonds for housing, securitization bonds and other bonds except for consolidation bonds), the compensation notes, as well as the value of social security bonds issued previously and assumed by the State. (The stock of social security bonds shall also be shown separately in Table 02: Memorandum items 1.)

Row 15, Consolidation government bonds, shall contain the value of government bonds issued during credit-, bank- and debtor consolidation.

Rows 16-17, Local government bonds, shall contain the bonds owned by the credit institution and issued by the local, county and capital municipalities, their institutions and the non-profit institutions classified here.

Row 18 shall contain the net amount of loss of value and the valuation difference of the securities included in Rows 13-17.

Rows 19-21, Central Bank bonds, shall contain the bonds being in the ownership of credit institutions issued by the Central Bank domestic or abroad. The bonds of KVH Rt. held for the aim of endorsement also have to be included here. **Row 22** shall contain the net amount of loss of value and the valuation difference of the Central Bank's bonds contained in Rows 19-21.

Rows 23-25, Bonds of resident credit institutions, shall contain the bonds being in the ownership of the credit institution issued by resident credit institutions domestic or abroad, broken down by relevant maturity. **Row 26** shall contain the net amount of loss of value and valuation difference of the credit institutions' bonds contained in Rows 23-25.

Rows 27-34 contain the bonds of other financial intermediaries and financial auxiliaries, broken down to financial and investment enterprises and other institutions, detailed per maturity.

Rows 35-36, Bonds of insurance corporations, contain debt securities issued by insurance corporations, broken down per maturity.

Row 37 contains the net amount of loss of value and valuation difference of bonds shown in rows 27-36 – issued by other financial intermediaries, financial auxiliaries and insurance corporations.

Rows 38-39, Bonds of associated enterprises, shall contain the bonds issued by the credit institution's own associated enterprises, broken down per maturity.

Rows 40-41, Non-bank institutions, shall contain the bonds issued by non-bank institutions, excluding the bonds of associated enterprises.

Row 42 shall contain the net amount of loss of value and valuation difference of non-bank institutions' bonds in Rows 38-41.

Rows 43-44, Bonds of non-profit institutions serving households, shall contain the bonds issued by non-profit institutions serving households.

Row 45 shall contain the net amount of loss of value and valuation difference of non-profit institutions serving households in Rows 43-44.

Rows 46-47, Bonds of other residents, and **Row 48, Loss of value and valuation difference of other residents' bonds,** shall contain securities purchased for trading held by the credit institution, not shown on any other row in the balance sheet, and the net amount of their loss of value and valuation difference.

Rows 49-61 shall contain papers and bonds issued by EMU residents and other non-residents, held for trading. The debt securities issued by the central banks of EMU member-states shall be shown among the EMU MFI bonds, securities issued by other non-resident central banks among other non-resident bonds.

Row 62 shall contain the net amount of loss of value and valuation difference of non-residents' securities in Rows 49-61.

63. Shares and other equity (64+…+89)

Rows 64-83 shall contain residents' shares held for trading, participations, and as opposed to accounting specifications the entire stock of investment fund shares held for trading, as well as the net amount of their loss of value and valuation difference, broken down per sector. The stock of shares quoted on resident or non-resident stock exchanges is to be shown on a separate row. (The sectoral breakdown of shares quoted on the Budapest Stock Exchange is contained in the list published on the homepage of the National Bank of Hungary, as specified under Annex 3 (7) hereto.) Other participations purchased for trading are to be shown in the row containing shares not quoted on the stock exchange.

Rows 84-89 shall contain the stock of EMU residents' and other non-residents' shares and investment fund shares, and the net amount of their loss of value and valuation difference. From this stock the values of participations in PBB undertakings are to be detailed in Table 02: Memorandum items 1 (Rows 163-164) shares for trade. The EMU other institutions' investment fund shares shown in the non credit institute and non money market fund categories in the MFI-list on the homepage of the ECB shall also be reported under the investment fund shares of money market funds (Row 84).

90. Securities for investment purposes (91+135)

This group of assets shall contain the public issue, originally long term securities and participations, which are held by the credit institution primarily for investment purposes, or for longer periods for the purpose of permanent income earning. In addition, this is where all private issue securities are to be shown. The securities and participations are to be valuated in accordance with the Hitkr., indicating separately their book value and – in consolidated form – the balance of their loss of value and valuation difference. (The application of real valuation does not affect the accountancy classification for investment purposes /accounting as current assets or fixed assets/.) The credit institution's investments in associated enterprises serving business activities (both in Hungary and abroad) – regardless of the purpose of the investment – shall be shown exclusively under the Shares and other equity group. The order of the list follows that of securities for trade, but the stocks of private issue debt securities and other shares and participations are to be indicated separately. The sum of investments in enterprises not yet registered at the court of registration (founder's contributions in cash or contribution in kind) shall be taken into consideration as well, regardless of their place in the ledger. In the sectoral breakdown securities are to be listed per the original issuer even though some party guaranteed them.

91. Total securities other than shares (92+…+134)

Row 92, Government bonds, contains the value of the stock of various government bonds (treasury bonds, state bonds for housing, securitization bonds consolidation and other bonds except for consolidation bonds) held for investment purposes. This is where the stock of previously issued social security bonds, taken over by the state, and compensation notes shall be shown. (The stock of social security bonds shall also be shown separately in Table 02: Memorandum items 1.)

Row 93 shall contain the stock of consolidation government bonds issued during credit, bank and debtor consolidation, not held for trading purposes.

Row 94, Local government bonds, shall contain local municipality bonds purchased for investment purposes.

Row 95 shall contain the net amount of loss of value and valuation difference of bonds in Rows 92-94.

Rows 96-98, Central Bank bonds and **Loss of value and valuation difference of Central Bank bonds,** shall show the KVH Rt. bonds, held for investment purposes, together with central bank bonds, and the net amount of their loss of value and valuation difference.

Rows 99-101, Bonds of resident credit institutions and **Loss of value and valuation difference of bonds of resident credit institutions,** shall contain bonds issued by resident credit institutions and held for investment purposes, and the net amount of their loss of value and valuation difference.

Rows 102-105 shall contain the bonds of other financial intermediaries and financial auxiliaries held for investment purposes, broken down to financial and investment enterprises and other institutions.

Row 106 shall contain the stock of bonds issued by insurance corporations, held for investment purposes, while **Row 107** the net amount of loss of value and valuation difference of bonds issued by other financial intermediaries, financial auxiliaries and insurance corporations.

The gross book value of the bonds of non-bank institutions held for investment purposes shall be shown in **Rows 108** and **109**, and the net amount of their loss of value and valuation difference in **Row 110**.

Rows 111-112 shall contain the bonds of non-profit institutions serving households, and the net amount of their loss of value and valuation difference.

Rows 113-114 shall contain other residents' bonds held for investment purposes, and the net amount of their loss of value and valuation difference.

Rows 115-121 shall contain the stock of non-resident government papers and non-residents' bonds, broken down to EMU residents and other non-resident sectors. The debt securities issued by the EMU central banks are to be shown under the bonds of EMU MFIs, and securities issued by other non-resident central banks under bonds of other non-residents.

Row 122 shall contain the net amount of loss of value and valuation difference of securities in Rows 115-121.

Rows 123-134 shall contain private issue bonds, according to the content of Rows 99-110.

135. Shares and other equity (136+…+161)

The sector breakdown in this part is identical to the breakdown of shares and other equity purchased for trading.

From the stock of non-residents' shares and other equity shown herein the values of investments (participations) in credit institutions, financial enterprises, investment enterprises, and insurance corporations (PBB) shall be detailed in Table 02: Memorandum items 1 in the rows of Shares and other equity from non-resident investments. The EMU other institutions' investment fund shares classified in the non credit institution and non money market fund category in the MFI list on the homepage of the ECB shall also be shown among the shares of money market funds.

162. Deposits with the Central Bank and interbank deposits (163+…+173)

This part shall contain central bank deposits, deposits held at credit institutions under a deposit contract, stocks of receivables from authentic repurchase and particular delivery repo agreements with credit institutions, and loss of value of interbank deposits. The rows on authentic repurchase agreement shall contain assets and liabilities to be shown as balance sheet items, originating from payments prior to the closure of other futures, swap and option deals listed in Article 21 (3) of the Hitkr.

Rows 163-164, Deposits held with the Central Bank, shall contain the stock of all HUF and foreign currency deposits held at the central bank, not taken into consideration for central bank nostro accounts, including the fixed term, non-callable HUF deposit at the central bank, sanctioned compulsory reserves stock and credit institutions' deposits actually placed at the central bank for their own investment purposes.

Rows 165-166, Deposits placed with resident credit institutes, shall contain the HUF and foreign currency instruments held at resident credit institutions under a deposit contract, broken down by maturity.

Row 167 shall contain the stock of receivables from authentic repurchase and particular delivery repo agreements against other resident credit institutions and assets and liabilities to be shown as balance sheet items (at gross book value), originating from payments prior to the closure of futures, swap and option deals listed in Article 21 (3) of the Hitkr.

Row 168 shall contain loss of value of instruments in Rows 165-167.

Rows 169-173 shall contain the stock of non-resident credit institutions' deposits – broken down per EMU and other non-resident – and their loss of value.

174. Loans (175+…+331)

This part contains the gross book stock of credit institution loans and loan-type claims, and the net amount of their loss of value and valuation difference broken down per sector and original maturity, and in some cases per loan type. Prolonged loans shall be shown according to the maturity in the original loan contract. Purchased loans shall also be shown here, according to the maturity in the original loan contract. (If the contract was modified concerning the maturity of the loan when the loan was purchased, the maturity in the new contract shall be regarded as the original maturity.) Short term loans (other short term loans at non-bank institutions and households) shall contain non-suspended ones, hat is the sum of interest and similar commissions due but not paid, shown as receivable in the balance sheet in account class three. The loans shall contain receivables from assets sold with deferred payment, lending of own securities, receivables from lending own securities, and the sum of receivables from caution money paid under the term of the loan when borrowing securities, under the „other" loans of the sector the buyer purchasing the instruments with postponed payment, the lender or the borrower of the security is subject to. The stock of bank guarantees drawn shall be shown under short term or other short term loans. Interest receivables in the capitalized sum of the postponed interest of housing purpose loans, and provisions formed on the capitalized sum of interest and similar commission of tuition fees receivable during the patience period and postponed until the end of the patience period shall be shown in loss of value rows related to the loans in question (Hitkr. Article 5 (5)/c,i). Loans shall contain receivables originating from special delivery repo transactions and cash-flow prior to the closure of futures, swap and option transactions, to be shown as balance sheet items (Hitkr. Article 21 (3)).

Rows 175-176, Loans granted to the central budget, shall contain loans granted directly to the central budget, as well as the stock of loans taken over by the state from other parties under a contract or statutory regulations. The debt taken over at the end of 1995, originating from the previous issue of the social security bond, shall be shown under government bonds and not here.

Rows 177-178 shall contain the stock of loans granted to other institutions considered to be part of the central government.

Row 179 shall contain the net amount of loss of value and valuation difference of loans in Rows 175-178.

Rows 180-182 shall contain the loans granted to local authorities, county and capital municipalities, their institutions, as well as non-profit institutions classified in this sector, and the net amount of their loss of value and valuation difference.

Row 183, Loans granted to the Central Bank, shall contain the sum of consortium loan to the central bank at historic value, and the stock of foreign MNB debt purchased by the credit institution.

Rows 184-185, Loans granted to resident credit institutions, shall contain the stock of receivables actually existing against credit institutions under a loan contract, or any agreement (other than authentic repurchase agreements, special delivery repo agreements, loan contracts and subordinated loan capital contracts) (including loans granted as account-holder, and the part granted by the credit institution from the consortium loan organized in Hungary for another resident credit institution). Row 184 shall contain the month-end stock of receivables related to foreign currency sold to or purchased from other resident credit institutions (foreign currency under transfer), and to banknote and coin trade against foreign exchange account or foreign currency.

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Row 186, Supplementary subordinated loan capital granted to resident credit institutions, shall contain loans granted in accordance with the conditions set out under Annex 5 (19) of the Hpt., while **Row 187, Subordinated loan capital granted to resident credit institutions,** shall contain loans granted in accordance with the conditions set out under Annex 5 (10) and (11) of the Hpt.

Row 188, Syndicated loans to resident credit institutions organized by non-residents, shall contain the part of the resident credit institutions' non-resident debt owned by the credit institution, and the part of non-resident consortium loans of resident credit institutions granted by the credit institution.

Row 189 shall contain the stock of loans granted to resident money market funds.

Row 190 contains receivables from authentic repurchase and special delivery repo agreements with resident money market funds.

Row 191 contains the net amount of loss of value and valuation difference of loans to resident credit institutions and money market funds (Rows 184-190).

Rows 192-231 shall contain the stock of loans granted to other financial intermediaries, financial auxiliaries, insurance corporations and pension funds, supplementary subordinated and subordinated loan capital, and receivables from them originating from authentic repurchase and special delivery repo agreements, broken down per maturity, and the net amount of their loss of value and valuation difference.

Rows 232-241 shall contain loans by the credit institution to its own associated enterprises broken down per instruments and maturity. The instruction of each row can be found at the relevant loan rows of the part on non-bank institutions (excl. associated enterprises).

Rows 242-262 shall contain the breakdown of loans to non-bank institutions per instruments and maturity, excluding the data of associated enterprises.

Row 242 contains the overdrafts of non-bank institutions.

Rows 243-245, Non-bank institutions (excl. associated enterprises) – bill of exchange, shall contain the total value of bills discounted by the credit institution, or received for receivables from resident clients, not obtained by discounting (including protested, and non-tradable bills of exchange) broken down per maturity.

Rows 246-248, Non-bank institutions (excl. associated enterprises) – claims purchased, shall contain receivables purchased against non-bank institutions as final debtors (receivables from factoring and forfeiting) broken down per maturity. (Factoring is generally short term, forfeiting is generally over-one-year receivable prepayment or purchase.) When classifying the purchased receivable according to maturity the original maturity of loan granted at the purchase of the receivable (instead of the original maturity of the purchased loan) shall be taken into consideration.
Rows 249-251 shall contain non-bank institutions' loans granted for purchasing securities.

Rows 252-254, Non-bank institutions (excl. associated enterprises) – housing loans, shall contain the stock of loans, broken down by maturity, to home building enterprises, building communities, housing cooperatives, condominiums etc. for building flats and housing developments. Loans granted for building and purchasing non-housing property – depending on the mortgage – shall be shown among other loans.

Rows 255-257, Non-bank institutions (excl. associated enterprises) – other loans, shall contain loan types not shown in separate rows, and receivables, including participations sold with deferred payment, unpaid paid of receivables, state fund grants allocated with recourse, sum of allocations from funds taken over from the state for transaction – to non-bank institutions – in the balance sheet, redeemed guarantees and ad hoc loans, and loans granted to non-bank institutions in relation to the Széchenyi-card. These rows are to contain non-housing purpose real estate purchase and building loans, regardless of the mortgage. The stock of loans granted for building office buildings, business centres, shopping centres etc. shall be shown in separate rows in Table 02: Memorandum items 1 (Rows 138-141) with the contents complying with the exact definition made there.

Rows 258-259 shall contain the credit institution's receivables from non-bank institutions, related to financial lease, at the value specified in the Hitkr. (gross book value).

Rows 260-262 shall contain the credit institution's receivables against non-bank institutions in relation to all authentic repurchase and special delivery repo agreements, broken down per maturity.

Row 263 shall contain the net amount of loss of value and valuation difference of loans to associated enterprises and other non-bank institutions (shown in Rows 232-262).

Rows 264-294 shall contain receivables from households (at gross book value), and the net amount of loss of value and valuation difference. **Rows 264-280** shall contain loans to individuals, and **Rows 281-294** to sole proprietors, and the net amount of their loss of value and valuation difference. The relevant loans to individuals rows shall also contain the stock of loans granted by the credit institution to its own employees. Loans granted under any (foreign currency deposit, securities, other financial instrument, etc.) coverage shall be shown in the appropriate row, depending on the purpose of the loan.

The overdrafts of households **(Rows 264** and **281)**, consumer loans **(Rows 265-267)** and loans granted for purchasing securities to households **(Rows 268-270** and **Rows 282-284)** shall be shown in separate rows.

Rows 271-273, Households - Individuals - lending for house purchase, shall contain the sum of both subsidized, preferential loans and housing loans (home building, purchase, real estate purchase, home renovation, expansion) under market conditions – subject to a mortgage or not – including the stock of bank loans, market interest rate (over-bridging) loans granted for home shift and prompt loans related to contracts concluded with building societies. Loans granted for building a cottage or garage shall be regarded as housing purpose as well. Non-housing purpose real estate loans – regardless of mortgage – shall be shown under other loans. The stock of loans granted in relation to homes built by sole proprietors for sale shall be contained in **Rows 285-287.**

Rows 274-276, Households – Individuals – other loans, and **Rows 288-290, Households – Sole proprietors – other loans,** shall contain loans granted to individuals and sole proprietors not shown elsewhere (e.g. tuition fee loan, mortgage loan, non-housing purpose real estate purchase, miscellaneous loans by sole proprietors, etc.).

Row 288, Households – Sole proprietors – other loans – short, shall also contain loans granted to sole proprietors in relation to the Széchenyi-card.

Rows 277-279 and Rows 291-293 shall contain receivables from authentic repurchase and special delivery repo agreements concluded with private persons and sole proprietors, broken down per maturity (with the content defined in I. 5.16.).

Row 280 shall contain the consolidated balance of loss of value and valuation difference of loans granted to individuals, as well as the postponed interest of housing purpose loans granted to individuals and provisions for the interest of tuition fee loans.

Rows 295-302, Loans to non-profit institutions serving households, shall contain their loans and liabilities from authentic repurchase and special delivery repo agreements, and the net amount of their loss of value and valuation difference.

Rows 303-331 shall contain all receivables against non-residents in HUF or foreign currency (except for securities and participations), and the net amount of their loss of value and valuation difference (the consolidated amount of the latter two). Subordinated loan capital to non-residents shall also be shown here, which is to be displayed separately in Table 02: Memorandum items 1. **Rows 303 and 327** shall contain the end-of-month stock of receivables related to foreign currency sold to or purchased from other EMU credit institutions and other non-resident banks (foreign currency under transfer), and to banknote and coin trade against foreign exchange account or foreign currency. This is where the stock of receivables from authentic repurchase and special delivery repo agreements concluded with non-residents shall be shown. The receivables against other EMU institutions shown in the non-credit institution and non-money market fund categories in the MFI-list on the homepage of the ECB shall also be reported under receivables against EMU money market funds (**Rows 305-306**).

332. Shares and other equity (333+…+361)

This assets group shall contain investments that are more difficult to mobilize, which were obtained by the credit institution for business policy or loss moderation purposes, as well as non-negotiable participations broken down per sector. The investments shall be shown at the value according to the Hitkr., showing separately their gross book value, and their loss of value and valuation difference (in a more consolidated form). (The application of valuation at real value does not affect the classification of participations – accounting as current assets or financial investment.) This includes shares, participations and business shares serving the credit institution's strategy, business policy (or influencing, management, controlling) objectives, banking activities (as financial enterprise), operation of the bank (as associated enterprise) on the long term, in institutions performing other financial intermediary and supplementary financial activities, and those obtained to moderate losses (debt-to-equity swap), or remaining lastingly in the credit institution's property (non-negotiable, not circulated on the stock exchange or the OTC), that are not included among securities for investment purposes. The sum of investments in enterprises not yet registered at the court of registration (founder's contributions in cash or contribution in kind) shall be taken into consideration as well, regardless of their place in the ledger. This is where all investments in one's own associated enterprises – serving the business operations of credit institutions – are to be shown. The Rows „Other participations, business shares" shall contain investments and participations that are not shares.

Rows 333-334 shall contain the historic value of all resident credit institutions' investments – as specified in the Hpt. – as well as the net amount of loss of value and valuation difference of the investment.

Rows 335-338 and Rows 341-344 shall contain investments in financial enterprises and investment enterprises from among all shares and other equity related to other financial intermediaries and financial auxiliaries.

Rows 339-340 and **Rows 345-346** shall contain all investments in other institutions classified in sectors D or E.

Rows 347-348 shall contain all participations obtained in insurance corporations and pension funds.

Row 349 shall contain the net amount of loss of value and valuation difference in other financial intermediaries and financial auxiliaries, as well as insurance corporations and pension funds.

Rows 350-351 shall contain all investments in one's own associated enterprises – serving the business operations of credit institutions.

Rows 352-353 shall contain all investments in non-bank institutions, which were not obtained by the credit institution during the reduction of losses.

Row 354 shall contain the non-bank institutions' shares and participations from loan-to-capital conversions. The shares and business shares of other sectors originating from loan-to-capital conversions shall be shown in the relevant shares and other equity rows.

Row 355 shall contain the net amount of loss of value and valuation difference of shares and other equity in non-bank institutions, displayed in **Rows 350-354**.

Rows 356-357 and **359** shall contain all investments related to non-resident credit institutions, financial, investment, and associated enterprises and insurance corporations broken down per EMU and other non-resident items (regardless of how they were obtained), and their sum shall be shown separately among special participations under non-resident investments in Table 02: Memorandum items 1. In addition, this is where all investments related to other non-residents shall be shown, except for the loss reduction investments in Rows 358 and 360.

Rows 358 and 360, Shares, participations and other business shares in non-residents from loan-to-capital conversions, shall contain non-resident shares obtained as loss reduction, with loan-to-capital conversion, broken down to EMU and other non-resident items, which are not related to credit institutions, financial, investment, or associated enterprises or insurance corporations.

Row 361 shall contain the net amount of loss of value and valuation difference of shares and participations in non-residents – shown in Rows 356-360.

362. Accrued interest receivable (363+…+377)

Rows 363-377, Accrued interest receivables, shall contain the sum of interest and similar commission in HUF or foreign currency (that is receivable on the balance sheet reporting date, but which is not due to be received), related to HUF and foreign currency transactions, broken down per sector.

378. Other accrued balances and other assets (379+397+414+…+417)

The rows of Accrued balances and other assets shall contain all accrued balances with non-residents and resident parties in HUF and foreign currency, including prepayments, accrued income (except for accrued interest receivable) and derivatives with a positive value to be recorded in the balance sheet and related accrued interest. The sum of receivables for assets sold with deferred payment shall be shown under loans.

379. Total accrued balances and other deferred expenses (380+…+396)

Derivatives with a positive value to be recorded in the balance sheet included in the appropriate sector shall be reported here.

In Rows 380-396 the key items – typical to individual sectors – to be shown under accrued balances and other deferred expenses, are as follows:

Central government (Row 380):
This row shall contain the stock of taxes payable to the central budget – calculated to net per tax types – if the balance of individual tax types is Debit type (if Credit type in Row 690 on the liability side); receivables from the central government; accounts of Trade Policy subsidy; the sum of prepayment accounts against the State Development Institute and sums taken over from the State Development Institute for transaction, allocated to non-bank institutions for investments as state fund subsidy, as state loan, not listed elsewhere in the Supervisory balance sheet, but forming part of the balance sheet, etc.

Local governments (Row 381):
This row shall contain the sum of receivables originating from local taxes paid, as well as other receivables related to local governments, their institutions and non-profit institutions.

Social security (Row 382):
This row shall contain the sum of receivables from social security (the Pension Insurance Fund, and the Health Insurance Fund and their municipalities).

Non-bank institutions (Row 391):
This row shall contain receivables from the Hungarian Post Office and other non-bank institutions, receivables originating from the settlement of accounts related foreign trade transactions, receivables related to business associations – except from credit institutions, prepayment accounts with non-bank institutions, receivables from clients, suppliers (if the balance shows a Debit), including prepayments paid according to sale contracts.

Households (individuals and sole proprietors) (Rows 392-393):
Other, non-loan type receivables from employees and members.

Non-residents (Row 395):
This is where the credit institution's receivables from non-residents related to the purchase or sale of HUF banknotes or coins against *HUF account* shall be shown.

Accrued income and deferred expenses that cannot be broken down by sector (Row 396):
This row shall contain non-interest type prepayments and accrued income, which may not be classified under either sector for some reason (e.g. prepaid exchange rate gain of own issue mortgage letters, if the issuer and the distributor are different).

397. Receivables from investment services (398+…+413)

This part shall contain the stock of receivables originating from investment services activity as per the Hitkr. Sectoral breakdown is identical to the breakdown at accrued interest receivable.

Row 414, Suspense items, shall contain items not finalized for missing information (e.g. incorrect account number given, etc.).

Row 415, Redeemed share notes of cooperatives, contains the price of share notes repurchased from cooperative members, if the subscribed capital is modified until its registration at the Court of

Registration, after which subscribed capital is settled from the point of view of accounting as well. This is where other contribution repaid on subscribed capital shall be shown.

Row 416, Other, shall contain the stock of PEK account in the event of a Debit balance, as well as all items (non temporal prepayments), which are not contained in other assets rows.

Row 417 shall contain loss of value and valuation difference of other accrued balances and other assets (including the positive valuation difference of derivatives transactions) in a consolidated form.

418. Own assets (419+…+439)

This assets group contains items considered to be the credit institution's own.

Rows 419-421 shall contain the stock of the credit institution's own repurchased shares, issued in Hungary or abroad, also if these were obtained by way of the settlement of receivables.

Row 422, Other own assets, shall contain the credit institution's all inventories not received against receivables.

Rows 423-424 shall specifically contain the stock of assets obtained against receivables, and the loss of value on these and the loss of value of inventories.

Rows 425-439 shall contain the sum of intangible assets and tangible assets according to the value (i.e. gross historic value decreased by depreciation) and breakdown specified in the Szmt.

Row 425, Intangible assets – rights to immovables, shall contain the value of rights to immovables not related to the real estate.

Row 426 shall contain the software stock accounted under intangible assets.

Row 427 shall contain the other stock of intangible assets – not shown in separate rows – including the capitalized value of foundation-reorganization to be shown under intangible assets according to Article 25 (2) of the Szmt.

Row 428 shall contain the value adjustments of intangible assets in Rows 425-427.

Row 429, Tangible assets for financial and investment services - lease right of accommodation, shall contain lease rights purchased to serve for allocation of the institution, while **Row 430** shall contain other rights to immovable related to financial and investment purpose real estates.

Row 431 and **Row 432** shall contain the value of real estate shown in the balance sheet as tangible assets for direct financial and investment purpose, as well as technical equipment, machines, accessories, and vehicles.

Row 433 shall also contain financial and investment purpose investment and advances on investment.

Row 434 shall contain the value adjustments of financial and investment purpose tangible assets.

Rows 435-438, Tangible assets not for financial and investment purposes, and **Row 439** shall contain tangible assets (including non-banking operations real estates) not related to the operation of the credit institution and their valuation adjustment. **Row 435** shall contain property rights not

related to real estates serving the placement of the financial institution, to be deducted during the calculation of guarantee capital.

Row 440, Total liabilities (441+559+580+656+674+692+733+746+751), is identical to the sums of the key source groups in the Supervisory balance sheet.

441. Row 441, Deposits (442+…+558)

This part contains deposits obtained by the credit institution from customers, broken down per sector and maturity, in some cases detailed per deposit type. The sum of collateral received in cash at lending own securities shall be shown under deposits with agreed maturity. Household deposits shall comprise, under deposits of individuals, the stock of deposit accounts managed for the credit institution's own employees. Loans shall contain liabilities from special repo agreements and cash-flow prior to the closure of futures, swap and option transactions, to be shown as balance sheet items (Article 21 (3) of the Hitkr.).

The households – individuals - deposits for housing purposes (savings) shall be shown under the deposits for housing purposes rows (**Rows 505-506**), and the housing deposits of other sectors are to be shown under long term deposits broken down by relevant maturities.

Rows 483 and **489, Non-bank institutions' sight and current account deposits,** shall contain sight and current account deposits as well as bank (settlement) accounts and check account deposits.

Non-bank institutions deposits with agreed maturity (**Rows 484-486 and 490-492**) shall also contain the sum of capital deposited by credit institutions not having an operating license (future credit institutions) at the credit institution, regardless of the founders being resident or non-resident parties. From the date of entry into force of the operating license (that is the date of the HFSA decision on the same) the sum is to be moved to inter-bank deposits from resident credit institutions.

The registered documentary deposits shall be shown under the appropriate sectors or rows under such name, or under other deposits, or in case of non-residents under other liabilities. It is also necessary to place in the appropriate sector the stock of anonymous deposit certificates, which were issued for a single specific sector.

The stock of liabilities obtained with mixed issue, **anonymous documentary deposits** – if the sector of their buyers cannot be determined – shall be shown in **Rows 521-523 Documentary deposits that cannot be broken down by sector**. If this can be determined, however, they are to be shown at the relevant sector. The stock of documentary deposits shall contain the sum of interest accumulated over yearly periods on savings notes and other documentary deposits blocked for several years even if their sum was not capitalized after the end of each year. (The sum of interest accumulated during the year – payable to the client, but not yet due – are to be shown for these deposits as well under accrued interest payable.)

559. Deposits from monetary financial institutions (560+…+579)

This part shall contain the stock of liabilities, loro accounts obtained under a deposit contract from other resident or non-resident credit institutions, and money market funds. If the balance of the loro accounts at the end of the month shows a Debit, then this balance should not be shown as a negative liability, but as a short term receivable (loan) from monetary institutions, because it stands for a short term loan. The sum of collateral received in cash from monetary financial institutions at lending own securities shall be shown under deposits with agreed maturity. In addition to the loro accounts, **Rows 560 and 564** shall also contain the sight deposits of credit institutions and money market

funds (containing the 1 /working/day deposits as well). The loro accounts of non-residents shall be shown with the same contents.

The sum of capital deposited by credit institutions not having an operating license (future credit institutions) at the credit institution shall be shown under the deposits with agreed maturity of non-bank institutions. However, from the date of entry into force of the operating license (that is the date of the HFSA decision on the same) the sum is to be moved to inter-bank deposits from resident credit institutions.

The sums received by credit institutions cooperating in the capital increase of resident credit institutions already in operation shall be shown – until the capital increase is submitted for approval to the Court of Registration – under other deferred accounts (**Row 732, Other**). After submission to the Court of Registration these sums shall also be moved to deposits from resident credit institutions.

580. Loans (581+…+655)

This is where any liabilities originating from financial or other financial operations which the credit institution has obtained or undertaken by means other than a deposit contract, and which may not be shown under the accrued and deferred (interest or other) liabilities or subordinated liabilities as per the accounting regulations or the Hpt., or under the items which, according to these Completion Instructions, are to be reported elsewhere in the Supervisory balance sheet. The following items shall be reported in lines 581-583, 585-587, 591-615, 617-624, 627-631, 634-655:
- Securities liabilities arising from borrowing securities by the monetary financial institution for its own purposes corresponding to the sector of the securities lenders
- liabilities (according to Hitkr. Art. 16/A.(6) vis-à-vis the person selling the sequrities) arising from reselling/drawn into provision/lending of securities (to third parties) borrowed in the frame of special delivery repo agreement the debt against provider corresponding to the sectorial classification of the transferor.

The liability-lines coming from repo transactions shall contain the above debts coming from the hold-in custody repo, the debts aquired by the provider arising from special delivery repo agreements. **Rows 646-650** shall contain loans taken from international institutions operating on the territory of the EU and EU international institutions (including the ECB). Debts related to banknote and coin trade, and HUF banknote and coin trade against foreign exchange account or foreign currency shall be shown under Short term debt – stocks against other resident credit institutions in **Row 585**, and Debts against non-resident banks in **Rows 622, 629** and **641.** Loans taken from the OTIVA and the TAKIVA shall be shown in **Rows 617-621** instead of **Rows 601-610** together with the data of other financial auxiliaries.

The loans drawn rows shall also include the stock of called but still outstanding loans (with a breakdown of original maturities), with the exception of the series of loans drawn from non-resident credit institutions with a maturity of over 2 years, for in relation to these, the stock of called loans shall be reported in separate rows with a breakdown of sectors and call periods, required for the calculation of mandatory reserves.

Row 616 shall contain the other property contributions of members of credit institutions operating in cooperative form that are not included among subordinated liabilities.

Rows 617-621 shall contain the current stock of other loans – e.g. taken by savings cooperatives from the OTIVA or the TAKIVA – in breakdown per maturity.

656. Debt securities issued (657+…+673)

This group of liabilities shall contain the value of bonds issued by the credit institution (debt securities) and deposit certificates, as well as other securities specified in separate laws. (Documentary deposits not classified as securities shall be shown under Deposits.) The stock of debt securities that satisfy the requirements for core loan capital or subsidiary loan capital by definition, respectively under Annex 5 (7/A) or (9/A) of the Hpt., and can be included to comprise a part of own funds under loan capital, and the stock of convertible bonds defined under Annex 5 (12) of the Hpt., which are included in the credit institution's own funds under subsidiary loan capital components, are to be reported under Subordinated liabilities and participations.

Rows 657-670 shall contain debt securities issued in Hungary and **Rows 671-673** debt securities issued abroad.

The stock of debt securities, which can be converted into an instrument giving a right to participate in company capital according to laws shall be shown in separate rows (**Rows 660-661**, Convertible bonds). (The stock of convertible bonds defined under Annex 5 (12) of the Hpt. are to be reported under Subordinated liabilities and participations.)

Rows 665-667, Other securities, shall contain the stock of securities (**671-673**) issued under a separate law (e.g. mortgage letter).

Private issue securities (**Rows 668-670**) in Hungary shall be shown in separate rows. Securities issued abroad **(Rows 671-673)** shall include both public and private issue securities. If the security is issued abroad, it shall also be reported among foreign issued securities if the ISIN code is Hungarian, i.e. classification is irrespective of the ISIN code of the security.

The sectoral breakdown of securities issued in Hungary and abroad and the portion of foreign issued securities privately issued shall be shown in Table 02: Memorandum items 1.

674. Accrued interest payable (675+…+691)

From among accruals and deferred income to be accounted pursuant to the Hitkr. this is where interest and similar commission (payable, but not yet due) shall be shown (excluding the previous years' accumulated interest of savings notes and other documentary deposits in the stock of documentary deposits), broken down per sector.

692. Other accrued balances (693+694+695+712+713+732)

Other accruals shall contain all other accrued accounts against non-resident and resident parties in HUF, EUR, and other foreign currencies, including accruals and deferred income (except for accrued interest payable indicated in **Rows 675-691**), derivatives with a negative value to be shown in the balance sheet, items in transit and suspense items, and other items.

Row 693, Items in transit, shall contain both HUF and foreign currency items in transit. For example this shall comprise the "Giro launched and received items settlement account", and the stock of the Hungarian Post Office Accounting Centre account in case of a Credit balance. Foreign currency items in transit and HUF sums related to foreign currency settlements shall comprise for example sums having arrived at the credit institution, but not credited to the account of the client, or sums drawn from the client's account, but not transferred from the foreign currency nostro account (e.g. sums to be credited or transferred with value date following the end of the month). In case of correct bookkeeping the settlement accounts between the branches, and those between the centre and the branches (internal clearing) do not show any balance at the end of the month. (The 3-day deadline for closing the balance makes it possible to correct errors.)

Row 694, Suspense items, shall contain items not finalized for information missing on the reporting date (e.g. client not known for incorrect account number).

695. Liabilities from investment services (696+…+711)

These rows shall contain liabilities specified in the Hitkr. in sectoral breakdown.

Row 712 Liquid assets disbursed by the state for re-lending shall contain all world bank liabilities taken over from the state, contained in the credit institution's balance sheet, and other liabilities from the state, which were re-lent by the credit institution at own risk (Article 5 (5) b) of the Hitkr.).

713. Accrued balances (714+...+731)

Rows 714-731 shall contain all accrued settlements in HUF, EUR and foreign currency with non-resident and resident parties, including accruals (except for accrued interest payable in **Rows 675-691**), and derivatives with a negative value to be shown as balance sheet items.

The key items to be shown under accrued settlements and other accruals and deferred income – typical to individual sectors – are as follows:

Central government (Row 714):
This row shall contain the stock of loans taken over from the central budget for transaction, but not yet paid (if the consolidated balance of the ledger account is Credit type); debt to the central government, including the net sum of tax debts per tax type, if the balance of the individual tax types is Credit type; sums payable to the Labour Market Fund; the sum of accruals against the State Development Institute, etc.

Local governments (**Row 715**):
This row contains debts against local governments (e.g. local taxes).

Social security (Row 716):
This row is to contain the stock of debt against social security (Pension Insurance Fund, Health Insurance Fund and their local governments).

Credit institutions (Row 718):
This row shall contain the sum of loans, that are to be recorded as credit institution liabilities as per the Hitkr., taken over from other credit institutions for transaction and not yet transferred (including loans transferred by the lending credit institution to the transacting bank under the framework of consortium lending, and the sum of instalments transferred by the final debtor (borrower) but not transferred on by the transacting bank), as well as the sum of accrued settlements with credit institutions and other temporal accruals.

Non-bank institutions (Row 725):
This row shall contain debts to investment suppliers, other resident suppliers, and clients (if the balance shows a Credit), accrued settlements and other temporal accruals, etc. with non-financial institutions.

Households (individuals and sole proprietors) (Rows 726-727) and Non-profit institutions serving households (Row 728):
These rows shall contain accruals related to employees and members (income accounts, remuneration not drawn and other accounts) and other accruals, as well as accruals against

non-profit institutions serving households.

Non-residents (Row 729):
This row shall also contain the credit institution's debts against non-residents from banknote and coin trade on HUF account.

Accrued expenses that cannot be broken down by sector (Row 730):
This row shall contain non-interest type temporal deferral, which for some reason cannot be grouped under a sector (e.g. separated exchange rate loss of own issue mortgage letters, if the issuer and the circulator are not the same).

Accrued expenses for operating expenses (Row 731):
In this row the sum of operating costs during the reporting period shall be indicated separately from accruals and deferred income.

Row 732, Others, shall contain all liability side balance sheet items (except for accruals and deferred income), which are not included in other liability rows. For example this is where sums not yet transferred to the addressee from employer's loans handed over by other employer to the credit institution for transaction, and the part not yet handed over by the credit institution to the employer from the instalments of loans. This row shall contain sums received by the bank transacting the capital increase, till the date of submission of the capital increase to the Court of Registration, if the credit institution's capital is increase – if that bank is in part or whole the bank collecting the liabilities. Moreover, this is where sums received by the credit institution participating (handling the capital account) in the capital increase of resident credit institution already in operation, until the submission of the capital increase to the Court of Registration, shall be shown. After the submission to the Court of Registration these sums are to be placed under deposits from resident credit institutions, before they are transferred to the account of the credit institution transacting the capital increase. This row shall contain valuation differences originating from valuation at real value as determined in accounting rules, to be accounted on the liability side (against credit institutions, and clients, and negative valuation difference of derivative transactions).

733. Subordinated liabilities and participations (734+…+745)

These rows shall contain core, secondary, subordinated and supplementary subordinated loan capital classified as subordinated liabilities, convertible bonds, as well as liabilities to the owner and other subordinated liabilities. Amounts from non-resident and resident parties shall be separated in the categorization. These rows shall also contain the share notes capital, capital contribution etc. of cooperative credit institutions not yet submitted to the Court of Registration for approval.

Rows 734 and 737, Subordinated loan capital – eligible for regulatory capital/own funds, shall contain the part of the sum specified as such in the subordinated loan capital contract as per Annex 5 (10) of the Hpt. that remains after the gradual yearly decrease as per Annex 5 (11).

Rows 735 and 738, Subordinated loan capital – NOT eligible for regulatory capital/own funds, shall contain the part of subordinated loan capital – as per Annex 5 (11) of the Hpt. – that cannot be included in the value of regulatory capital/own funds as required under the provisions of statutory regulations. The sum of gradual reduction of the subordinated loan capital – made yearly in the five years prior to the date of repayment – shall be accounted in one sum at the date of maturity, and this sum is to be shown here. In case of foreign currency the decrease rate is determined by the foreign currency value of the subordinated loan capital as determined in the contract. (The limit of inclusion in regulatory capital does not affect the subordinated loan capital's book value, it remains in the ledger at contract value until repayment is done.)

Rows 736 and 739, Supplementary subordinated loan capital, shall contain the total sum of loan capital specified as such in Annex 5 (19) of the Hpt.

Row 740, Share notes and contribution notes of cooperatives, shall contain the cooperative credit institutions' stock of share notes and contribution notes funds, **Row 741, Other participations,** shall contain property contribution obtained in the course of bank consolidation, as well as other stocks classified as subordinated liabilities for the cooperative credit institution (e.g. property contribution not related to consolidation). In order to avoid redundancy, the cooperative subscribed capital items, which were taken into consideration in Row 752, Subscribed capital, must not be shown in Rows 740-741.

Rows 744 and 745, Other subordinated liabilities, shall contain the end-of-month volumes of core loan capital as per Annex 5 (7/A) of the Hpt. (including debt securities), loans shown under subsidiary loan capital as per Annex 5 (9/A) of the Hpt. (including debt securities), and convertible bonds as per Annex 5 (12) of the Hpt., which are included under subsidiary loan capital components.

746. Provisions (747+…+750)

This group contains the stock of risk and other provisions on the reporting date, appearing on the liability side – originating from the difference of forming and using (releasing) according to the Hpt. and accounting and separate statutory regulations.

Row 747, For suspense and future liabilities, shall contain the total sum of risk provisions formed on items in suspense and future liabilities outside the balance sheet, on the reporting date.

Row 748, General risk provisions, shall contain the existing stock of general risk provisions specified in the Hpt. and the accounting rules.

Row 749 shall contain the stock of balancing provisions of building societies.

Row 750, Other provisions, shall contain the stock of provisions specified in accounting and other laws on the reporting date.

751. Equity (752+…+762)

This row shall contain the total of interim and year-old equity items, which are to be shown in the details rows in accordance with accounting specifications. Credit institutions operating as a branch office shall report in this row liabilities constituting equity.

Row 752, Subscribed capital, shall contain the sum of capital registered at the Court of Registration – in accordance with the provisions of the Szmt. For credit institutions operating as a branch the subscribed capital row shall contain the sum of dotation capital. For cooperative credit institutions this row shall contain the sum of (share voucher, property contribution) capital, which has been registered at the Court of Registration, regardless of its composition registered separately at the cooperative. In case of a capital decrease the sum of subscribed capital remains unchanged until registration at the Court of Registration, but the sum of capital repaid (share notes) shall not be shown here, but as determined in accounting specifications (in Row 415 of Table 01). In the event of capital increase at credit institution the sums of the capital increase received before registration at the Court of Registration shall be shown by the bank carrying out the capital increase – being in part or whole the liability collecting bank – under other accruals in Row 732, Other.

Row 753, Subscribed but unpaid capital, shall show the unpaid part of subscribed capital as a negative sum.

754-755. Rows of **Capital reserve**: the capital reserves specified in the accounting rules shall be detailed in **Row 754, Agio**, and **Row 755, Other capital reserves**. In **Row 754, Capital reserve – agio**, the agio sum related to a capital increase not yet registered at the Court of Registration, but where the relevant documents have been submitted to the Supervisory Authority, shall not be taken into consideration here, until their accountancy settlement is carried out. Credit institutions operating in cooperative form shall show capital reserves related to the real estate valuation adjustment of 30 June 1994 in **Row 755, Capital reserve – other**.

Rows 756-758, Accumulated profit reserve, shall contain, separately, profit reserves formed on previous years (Row 756), profit reserves planned from the previous year's profits, but not yet approved by the general meeting (Row 757) and profit reserves formed in other manner (e.g. taking over) (Row 758).

Row 757, Accumulated profit reserve – from previous years profit, may be completed only after the accounting date of the balance sheet, up to the issue of the annual report (audited balance sheet) approved by the general meeting. This row is to contain retained profits – expected to be used as profit reserve – remaining from the preliminary profit, not containing planned dividend payment, after taking into consideration items subject to mandatory accounting pursuant to statutory regulations (reserves, taxation).

Row 759, Tied-up provisions, shall contain the sum specified in the accounting rules.

Row 760, Valuation reserve, shall contain valuation reserves specified by the Hpt. and formed according to the accounting rules, which originate in part from value adjustment and in part from real valuation.

Row 761, General reserve, shall contain the general reserve available as specified by Article 75 (2) of the Hpt., and formed according to the accounting rules. (General reserve formed before 1 January 1997 and not yet used for the settlement of losses must still be shown here.)

Row 762, Balance sheet profit/loss, (interim profit) shall contain the (accumulated) result calculated on the basis of the Profit and loss account (Table 07). (There must not be any sum in the foreign currency column!) In the course of the year this result is the balance of income, expenditure and costs, subsequent to closing the result accounts the payment of the company tax advance, decreased with the sum of company tax advance paid. At the end of the year the sum calculated with taxation at the preliminary result (determined on the basis of preliminary data) shall be taken into consideration. The year-end final data is retained (audited) profit or loss of the annual report.

Table 02: Memorandum items 1

1. Collaterals, securities (total value) (2+…+12)

The collaterals and securities received from clients – in accordance with the valuation specified in rules – shall be shown by taking into consideration their total book value registered at the credit institution. (The total value means the current book value in accordance with laws and the credit institutions' internal regulation.) Coverage received in foreign currency in column b) and c) EUR and other foreign currency column shall be shown in the HUF value.

This part shall show coverage and guarantees for all receivables from clients (including financial institutions and other organizations subject to the financial sector) at the date of reference (in other words receivables shown in the balance sheet – including receivables on assets sold with deferred payment – as well as liabilities undertaken outside the balance sheet) in the following breakdown:

Row 2, Financial collateral, shall contain sums blocked at the credit institution as caution money (blocked account) and deposit certificates received as caution (deposited). This row shall contain foreign currency deposits blocked as caution money.

Row 3, Bank guarantees and sureties, shall contain guarantees from other credit institutions and cash-payment guarantee by the credit institution, so this row is to contain discounted bills of exchange whose previous traders include the credit institution. (The bank guarantees of the Eximbank granted at own risk – and not under central budget guarantee – is to be shown here.)

Row 4 Central budget guarantees shall contain coverage used as central budget cash-payment guarantee backing credit institution receivables – ensured by laws or contract. (This is where the cash-payment guarantee of the central budget, ensured through the mediation of the Eximbank, is to be shown, but only to the limit of the state guarantee.)

Row 5, Other guarantees of the state or state-owned organization, shall contain guarantees and cash-payment guarantee – under laws or contract – provided by other state or state-owned bodies. (This row shall contain state guarantees, e.g. ones provided through the mediation of Hitelgarancia Rt.)

Rows 6-7, Securities, shall contain security coverage received per share and other security, to be shown separately.

Rows 8-9 shall contain the assignment of revenue and other receivables, from among the guarantees granted by the clients, in a separate row. This row may only contain the sums that are in the client's books as accounts receivable valid at the reporting date under the assignment contract concluded with the client. In case of „revenue assignment", as coverage received, the client's accounts receivable, still pending, not yet paid in instalments, shall be taken into consideration. The same applies to the assignment of receivables.

Row 10, Pledged inventories, shall contain the value of coverage guaranteed with goods inventory (as mortgage right put down in a notary public document).

Row 11, Mortgages, shall only contain coverage registered as mortgage right on real estate and other mortgage objects.

Row 12, Other, shall contain guarantees and coverage not detailed in the above (e.g. other guarantees serving as coverage for loans, cash mortgage, target deposit etc.). Cash-paying guarantee shall be taken into consideration to the sum of the receivable at maximum.

In respect of coverage that cannot be fully used in the settlement of the receivable under statutory regulations or contract, only the part payable in one sum (e.g. up to the sum deductible from salary) may be taken into consideration from the coverage available in the reporting period.

13. Collaterals, securities (up to the value of claims) (14+…+24)

Here the same receivables are to be taken into consideration as in the previous part, but coverage is not to be shown at total value, but gross value (capital, and interest due prorated, but not yet paid – including interest suspended as per the Hitkr.) in accordance with the breakdown in Row 1. If a receivable is backed by several types of coverage, the coverage is to be broken down with the priority and current value in accordance with the credit institution's internal regulation and system on coverage, up to the sum of the receivable. In case of "over-guaranteed" assets the value of coverage shall be taken into consideration maximum at the value of the receivable. Extra coverage shall not be taken

into consideration. Coverage not reaching the value of the receivable shall be taken into consideration in full, according to coverage valuation rules.

25. Value of claims covered with comfort letter

Row 25 shall contain only the so-called "strong" guarantees that ensure as a minimum that the enterprise will be kept in its existing advantageous condition under all circumstances. Such guarantees may be shown only to the value of the receivable (capital, and interest due prorated, but not yet paid).

26. and 30. Lombard loans

These rows shall contain only the loans granted under securities coverage regardless of their purpose, where the client placed securities held into a guarantee deposit at the credit institution, so a loan can be granted under their coverage.

The gross book value of lombard loans shall be shown in **Row 26**. In **Rows 27-29** the loans are to be broken down per share coverage, government paper coverage and other securities coverage.

The net book value of loans in **Row 26** shall be shown in **Row 30**. In **Rows 31-33** the loans are to be broken down per share coverage, government paper coverage and other securities coverage.

34. Interests in suspense, interest type commissions (35+…+38)

These rows shall contain interest and similar commission for specific sectors suspended according to accounting specifications.

39-40. Total matured loans

Rows 39 and 40 shall contain the reference end-of-month book value of all overdue loans not repaid by the due date or waived prior to the due date, excluding the sum of interest not yet due and commission. These rows shall contain all the sum of all credits, loans, discounted bills of exchange, bank guarantees drawn, and receivables purchased, which were not repaid on the due date specified in the contract or were waived prior to the due date. The renegotiated or prolonged loans must not reported among matured loans. In case of long term loans the due dates of individual instalment shall be taken into consideration instead of final maturity. These rows shall also contain the sum of overdue interest and similar commission to be shown under short term loans. Overdue loans are to be shown at gross book value in **Row 39**, and at net book value in **Row 40**.

41. Total claims written off (from January 1 to the end of the reference month) at gross book value (42+…+50)

Row 41 shall contain the gross (total) book value of bad debts classified as such till the end of the reference month in the year in question, and total receivables written off and written off for other reasons – released under contract modification – (including securities and non-securities shareholding) prior to writing off, broken down per total and detail rows. In order to avoid redundancy, these rows shall not include write-offs related to receivables sold. Write-offs of receivables kept in the zero account class for any reason do not have to be shown here.

Rows 42-43, Non-bank institutions, shall contain all loans (Row 42), and other receivables in the Other claims rows (Row 43).

Rows 44-45, Households, and **Rows 46-47, Non-residents,** contain receivables written off against private persons, sole proprietors and non-resident clients (the latter broken down per loans and other claims as well).

Rows 48-49, Other sectors, shall contain other allocations written off, not broken down per sector, in loans and other claims breakdown.

Row 50, Interest receivables written off, shall contain in one sum bad debts not recoverable by the end of the reference month of the current year, claims written off due to other reasons, and interest and similar commissions originating prior to 1 January 1996, written off and registered under short term loans prior to writing off, so these may not be shown in detail **Rows 42-49**.

51. Total claims written off (from January 1 to the end of the reference month) at net book value (52+…+59)

Row 51 shall contain the net book value of all bad debt classified as such by the end of the reference month in the year in question and all receivables written off or written off for other reasons – e.g. released for modification of contract – broken down per total and detail rows. Data basically refer to the same scope as in **Row 41** and its detail rows, except for interest receivable written off, because their net book value is zero.

Rows 60, 70 and 79, Total claims sold finally (from January 1 to the end of the reference month)

Claims sold shall be shown in the relevant rows from the month, when the credit institution removed those from the books, regardless of when their price was paid. Claims sold shall be shown in columns where they originally were in the balance sheet, even if they were sold in another currency.
Rows 60-88 shall contain the stock of claims permanently sold until the end of the reference month of the current year – shown in the balance sheet prior to the sale – (including only balance sheet items subject to mandatory qualification as per Annex 7 of the Hitkr. on the special rules of evaluating receivables, investments, stocks received in exchange of receivables and off balance sheet liabilities) according to the breakdown specified, at gross book value (Rows 60-69), net book value (Rows 70-78), and sale value (Rows 79-88). (It is not necessary to show the sale of receivables kept exclusively in the 0 account class for any reason.)

For non-bank institutions and non-residents, claims sold – similarly to write-offs – have to be broken down to loans and other claims rows, and the other rows shall contain permanently sold claims on sectors not detailed.

It is necessary to show separately the sum of interest and similar commission receivables sold permanently until the end of the reference month in the year in question – included under short term loans prior to their sale.

60. Gross book value (61+…+69)

This row shall contain the gross book value of the claims prior to the sale, broken down per relevant sectors in the detail rows.

70. Net book value (71+…+78)

This row shall contain the net book value of the claims prior to the sale, broken down per relevant sectors in the detail rows.

79. Selling value (80+…+88)

This group contains the value (sale price) of receivables sold as specified in the contract.

89-91. Total claims sold finally to own participation (from January 1 to the end of the reference month)

Of total claims sold permanently those sold at gross book value (Row 89), net book value (Row 90), and sale value (Row 91) shall be shown that were sold by the credit institution to its own shareholding. Own participations are enterprises, where the credit institution holds minimum ten per cent of ownership or voting rights.

Row 92 shall contain – from loans granted by the credit institution to non-monetary financial institutions and non-general government – the part permanently transformed into securities/sold to resident non-monetary institutions or non-residents during the month at gross book value. (Securitization is defined in Section I.4, Terms.)

93. Own debt securities on domestic market (94+…+100)

The stock of debt securities issued in Hungary shall be detailed by owners according to the separate sectors from among the total value of securities – issued by the credit institution – shown in Row 656, Debt securities issued, on the Liability side of the Supervisory balance sheet. Registered securities shall be shown at the relevant sectors. The stock of non-registered securities shall also be shown at the relevant sector, which was issued for a single specific sector. **Rows 98, EMU member countries, and 99, Other non-residents,** shall contain the stock purchased by non-residents from among securities issued by the credit institution in Hungary, in a breakdown of stocks of purchased by residents of EMU member states and Other non-residents. **Row 100, Not classifiable by sector,** shall contain the stock of liabilities obtained with mixed issue non-registered securities, if the target sector of their sale cannot be determined. If this can be determined, however, they are to be shown at the relevant sector.

101. Rows 101, Own NON-NEGOTIABLE debt securities issued on domestic market, and 116, Non-negotiable debt securities owned by the credit institution

This part contains the breakdown of asset and liability side stocks of private and convertible bonds. **Rows 102-115** shall contain stock of private and convertible bonds issued by the credit institution in Hungary, broken down per owner and maturity, and **Rows 117-120** shall contain, per maturity, the gross value stock of private and convertible bonds, issued by resident non-bank institutions and resident other financial intermediaries, financial auxiliaries and insurance corporations, held by the credit institution.

Rows 122-124 shall indicate the stock of total debt securities issued by non-residents, including privately issued securities, in the breakdown of residents, EMU member countries and other non-residents. **Row 125** indicates stocks in relation to which the credit institution holds no information as to their owners.

Rows 126-128 on the liabilities side of the Supervisory balance sheet indicate of the stocks listed in Rows 671-673 the stock of debt securities privately issued by non-residents, in the breakdown of maturities.

129. Other memorandum items

Row 130, Employers' and local subsidies, shall contain at book value the current stock of loans granted to households by employers and local governments for building and purchasing homes, mediated by the credit institution (not including loans to the credit institution's own employees).

Rows 131-132, Prompt loans under contracts with building societies, shall contain the stock of prompt bank loans to clients having contracted with building societies at gross and net book value. These stocks are part of over-one-year housing purpose loans, and the lenders are mostly owners of the building societies established in 1997.

Row 133, Tax payable (accrued from January 1 to the end of the reference month), The expectable amount of corporate tax calculated on the basis of current year's income, expenditure and cost data in the profit and loss statement as per Hitkr. Art. 12. §. (2) must be reported here during current year. If the monetary financial institution determines the corporate tax according to the income-(profit) minimum regulation (Tao. tv. 6. §. (7)-(8)), and not according to the general regulation, at the preliminary calculation the minimum tax must be determined and the higher value must be reported of the figures calculated with the two different methods. When calculating the corporate tax liability, it is not necessary to take into account the tax base correction items. In this row must be reported the extra tax paid as per Act LIX. of 2006.
In the preliminary, non-audited reports related to the year-end must be placed the corporate tax liability that is to be placed in the annual report on the basis of the preliminary calculation according to the regulation of corporate tax law. The data reported in the year-end audited report is equal to the corporate tax liability in the annual report.

Row 134, Tax payment difference (accrued from January 1 to the end of the reference month), shall contain the difference of taxation actually paid and taxation prorated. The tax difference payable shall not be indicated as a negative or positive sum. If the sum of tax advance paid is higher than prorated taxation the tax to be reclaimed (receivable from the tax authority) shall be shown as a negative sum.

Row 135, Other prepaid expenses and deferred charges (from 1AB81), shall contain other temporal accruals in one sum from Row 379, Other accruals and other assets, on the assets side of the Supervisory balance sheet.

Row 136, Other accruals and deferred income (from 1B65), shall contain the sum of other temporal deferrals shown in row 689 from other deferrals on the liability side of the balance sheet.

Rows **137 and 138** shall include accruals due to derivative transactions from accrued interest receivable/payable, respectively.

Row 139 shall contain the value of off balance sheet receivables related to fictitious repurchase agreements. At these transactions the credit institution takes the instrument into deposit being entitled but not obliged to return the instrument to the depositor at a specific price. The receivable in the books is the sum to be due to the credit institution, if the instrument is returned to the depositor. This occurs if the instrument's market value becomes lower than the price undertaken by the depositor for repurchase.

Row 140 shall contain off balance sheet liabilities related to fictitious repurchase agreements, at book value. At these transactions the credit institution was the instruments depositor, and the partner taking it into deposit, who is entitled but not obliged to return the instrument to the credit institution at a specific price. The sum of the liability shows the repurchase price.

Row 141 shall contain off balance sheet liabilities related to fictitious repurchase agreements at book value decreased with provisions. Provisions are to be formed if the market value of the asset is lower than the repurchase price.

Row 142, Founder's contribution to unregistered enterprise (net value), shall contain the net book value of founder's contribution in cash or in kind in enterprises not yet registered. (These investments shall be shown among the relevant assets groups of the Supervisory balance sheet – titled securities for investment or participations – regardless of whether in respect of accounting these founder's contributions – embodied in a share voucher – remain receivables until the enterprise is registered.)

Row 143, Subordinated and supplementary subordinated loan capital from non-resident owner, shall shown sums received from the non-resident owner(s) in Rows 737-739 of the balance sheet.

Row 144, Claims in the form of debt securities (net value), shall contain debt securities at net value from among Securities purchased for trading and Securities for investment purposes in the Supervisory balance sheet – excluding government papers and bonds issued by the central bank, because these – similarly to government papers and bonds issued by the central bank – do not have to be taken into consideration in the investment threshold specified by the Hpt.

Row 145 shall contain the net value of social security bonds taken over by the state in 1995, obtained for both trade and investment – shown under government bonds in the Supervisory balance sheet (Rows 14 and 92 of the Gross table).

Row 146 shall contain **Own shares repurchased at nominal value**. (Their book value is contained under assets in the balance sheet.)

Rows 147-150, Loans extended for office and shopping centre building, shall contain (from Rows 255-257 in the Gross table of the Supervisory balance sheet) the part of the loans granted by the credit institution for building office and shopping centres. These rows shall contain the current stock of other (non-residential) real estate development loans (broken down per original maturity, at gross and net book value), where the direct user and the builder, developer are not the same, that is loans granted by the credit institution under mortgage, other coverage or without coverage, for building or developing office buildings, headquarters, business centres or shopping centres etc. are intended in part or whole for sale or lease.

Row 151, Mortgage loans to individuals for housing, shall contain the stock of all (real estate and other) mortgage loans of the housing loans shown in Rows 271-273 in the Supervisory balance sheet. The loan shall be shown in this row only, if the credit institution requests additional coverage to the mortgage – with the total outstanding loan stock –, if the value of the mortgage reaches 50 per cent of the value of total coverage. (If the loan is also backed by salary (income) it should not be taken into consideration in the calculation of total coverage.)

Row 152, Mortgage loans to individuals for other purposes, shall contain the stock of loans granted under (real estate and other) mortgage coverage for non-residential purpose from total loans to individuals. The loan shall be shown in this row only, if the credit institution requests additional coverage to the mortgage – with the total outstanding loan stock –, if the value of the mortgage reaches 50 per cent of the value of total coverage. (If the loan is also backed by salary (income) it should not be taken into consideration in the calculation of total coverage.)

Row 153, Total sight savings deposits, shall contain the stock of individuals' sight savings deposits from among the sight and current account deposits of households.

Row 154, Anonymous deposits, total (without documentary deposits), shall contain the stock of all non-bearer deposits in one sum, without documentary deposits, shown under the credit institution's liabilities. Anonymous documentary deposit stocks shall be shown under **Row 155, Anonymous documentary deposits**, and the same kind of certificates of deposit stock under **Row 156, Anonymous certificates of deposit, total**.

Row 157 shall include the stock of sight and current accounts from the amount reported in the raw called "Deposits of the central government - short-term" in the Statutory balance sheet.

Row 158 shall indicate the stock of sight and current account deposits of EMU central government and in Row **159** those of other non-residents on the liabilities side of the Supervisory balance sheet, of amounts indicated in Rows 524 and 554.

Rows 160-161 indicate all balance sheet items of the credit institution. shown under accruals or deferrals, related to financial derivatives (for credit institutions which do not apply fair valuation it includes, among other things, option premiums, foreign exchange rate loss accruals, exchange rate margin settlement account), not including stocks already entered in Rows 137 and 138 of this table, indicated among accrued interest in the balance sheet. (Provisions on derivatives shall not be reported here.)

162. Shares and other equity from foreign investments at net value (163+…+167)

The net book value of participations in PBBs or associated enterprises from among investments in shares of non-residents rows of securities for trade and securities for investment, and participations asset groups shall be shown here and in detail rows. The „PBB enterprises" rows shall contain, at net value, shareholding obtained in non-resident specialized financial organization, not subject to specific investment restrictions pursuant to Article 83 of the Hpt.

168. Subordinated loan capital to non-residents at net value (169+…+173)

This row shall contain at net value, and separately in detail rows, the subordinated loan capital granted to non-residents contained in Rows 289 and 313 in Table 11 in the Supervisory balance sheet. **Row 173, To others**, shall contain stocks related to non-resident other institutions not listed under special sectors above.

Table 03: Assets sold with deferred payment or repurchasing obligation

This table the total value of assets sold under deferred payment and/or repurchase obligation from among received originating from assets sold with deferred payment – accounts receivable in the accountancy balance sheet, classified as money loans at credit institutions according to the Hpt., and receivables outside the balance sheet, on the basis of the prevailing receivable, regardless of maturity.

The following shall be shown in separate columns:
      a) with repurchase obligation only,
      b) deferred payment and repurchase obligation, and
      c) with deferred payment only.

The listing shall be made on own assets, loan (and other) receivables, securities and participations at book, sale, and repurchase value in accordance with the grouping.

The value of assets sold shall be shown until the purchase price is paid or repurchase occurs.

The **Own assets rows** shall show the sale of assets in Row 418, Own assets, of the Supervisory balance sheet sold with deferred payment or repurchase obligation. These rows shall show the value of own shares sold this way until the purchase price is paid or repurchase occurs.

The **Securities rows** shall contain the sale of all securities not embodying a shareholding. (Securities and bonds sold from Rows 12 and 91 of Table 01 in the Supervisory balance sheet.)

The **Investment rows** shall contain the sale of securities (shares), profit sharing and property interest accounting for ownership rights regardless of being obtained by the credit institution for trade or investment purpose, or as participation. (Investments sold are shown in Rows 63, 135 and 332 of Table 01 in the Supervisory balance sheet.)

In the table book value means the instrument's book value as per the specifications of the Hitkr. Sale price means the sum specified in the contract on the basis of payments made. In case of payment by instalments the sale price shall be taken into consideration at the sum received, and the book value in proportion to that (comparing the instalment payment to the total sale price). The repurchase value is the sum specified in the contract.

Table 04: Data required for the calculation of transactions

Only in this table it is necessary to show as loan write-off the gross, previous month-end, book value of loan receivables written off in the reference month and shown in the balance sheet at the end of the previous month, and the difference between the gross book value and the sale value of loan receivables, at the end of the previous month, sold below the gross value in the reference month. Loan receivables include receivables from authentic repurchase agreements and deposits placed by monetary institutions. The write-offs of loan receivables sold below the gross value shall be shown in the relevant rows in the month, when the credit institution removed those from books, regardless of when their price was paid. Receivables sold shall be shown in the column, where they originally were in the balance sheet even if they were sold in another currency.

Rows 3-17 contain loan write-offs concerning loans to various sectors – as defined above – broken down per sector. Monthly write-off data shall be shown as negative sums.

Rows 18-36 shall contain month-to-month price changes in the net book value of the credit institution's securities issued of the central government for not more than 2 years, shares and other equity and securities other than shares with an original maturity of over two years, as negative or positive sums: if the net value of securities and shares increased during the month, the sum will be positive, if it decreased, a negative sum shall be shown. Price changes shall only contain the changes in the price of shares and other equity and (over-two-year) securities during the reference month, which were held by the credit institution at the end of the previous month as well. It is not necessary to show price changes in identical type securities with different serial number contained in the balance sheet at the end of the previous month and the end of the reference month. It is also not necessary to include price changes in securities, which were contained in the balance sheet at the end of the previous month and the end of the reference month, but were sold and repurchased by the credit institution during the month. The price changes of securities denominated in foreign currency shall be calculated in the original currency and converted to HUF at the monthly average of official daily rates in the reference month. As regards securities denominated in foreign currency, the price change may not contain valuation adjustments caused by changes in foreign exchange rates.

Pursuant to the prevailing Hungarian accounting practice, securities remain in the balance sheet either at purchase value, and their net value changes only for loss of value formed or written back, or they are shown at real value, and their net value also changes depending on the valuation difference. This means that the change in stock caused by the "price change" will be the change in the loss of

value and valuation difference of the less than two-year agreed maturity government securities and over-two-year securities held by the credit institution still existing at the end of the previous month. If the credit institution does not buy or purchase securities during the month, supposing – quarterly loss of value and valuation difference change – data will be shown here only in every third month, which has a negative value at forming loss of value and a positive value at writing back loss of value, and a negative or positive value depending on the type of change in the valuation difference. If the credit institution's shares and other equity are evaluated similarly to securities other than shares, their way of calculation will be identical with the above.

Row 18 shall include the price changes of securities issued of the central government for not more than 2 years.

Rows 19-28 contain the price change of securities other than shares with an original maturity of over two years, and **Rows 29-36** that of shares and other equity (including investment fund shares/units) broken down per sector.

In this table other financial corporations contain other financial intermediaries, financial auxiliaries, insurance corporations and pension funds.

Table 05: Memorandum items 2

1. Subordinated liabilities and participations by sector (2+…+33)

This row shall contain the sectoral breakdown of subordinated liabilities and participations in **Row 733** of the Supervisory balance sheet. Subordinated liabilities and participations acquired in the form of loans and debt securities shall be indicated in separate rows, in a sectoral breakdown. Stocks related to cooperative share notes are to be shown in Row 16, Households and non-profit institutions serving households - loans.

Rows 34-62 shall contain the end-month stock of housing loans and other loans granted to individuals and secured by real estate property, and **rows 63-66** shall contain that of housing loans which are not secured by real estate property.

Housing loans are categorized according to the following definitions:
- *New apartment purchase/construction:* for the purposes of the report, 'new apartment' means a residential suite built from grounds up, including a brand new foundation and building, or as an extension of an existing building, other than a detached home or duplex, that satisfies the requirements laid down in the relevant regulations, and for which an occupancy or continuation permit must be obtained when completed;
- *Purchase of a used apartment:* for the purposes of the report, 'used apartment' means a residential suite that satisfies the requirements laid down in the relevant regulations, and for which an occupancy or continuation permit had already been obtained;
- *Other purpose:* any housing purpose not included in the two categories above.

34. Household mortgage loans based on real estate - at gross value (35+49)

35. Special mortgage loans (36+46)

In this table special mortgage loans contain loans – used as coverage of mortgage bonds – which are granted by mortgage credit institutions subject to Act XXX of 1997 on mortgage loan companies and mortgage bonds, or credit institutions subject to the specifications of that Act on mortgage crediting.

36. Mortgage loans for housing (37+41+42)

This row contains the stock of loans granted for housing purposes (expansion, building, purchase, modernization and renovation).

37. Loans for housing with interest subsidy on the liability side (38+39+40)

This row is to be completed by mortgage credit institutions and credit institutions, which cooperate in consortium and/or refinancing constructions with mortgage credit institutions. The row contains the stock of housing mortgage loans broken down by purpose, where interest subsidy is specified under Article 12 of Government Regulation 12/2001 (I 31) on housing purpose state subsidy (hereinafter Government Regulation 12/2001 (I 31).

41. Loans for housing with supplementary state interest subsidy and interest subsidy on the liability side

This row is to contain loans granted in a combined form of asset and liability side interest subsidy. The row contains the stock of housing mortgage loans, where interest subsidy is specified under Article 13 of Government Regulation 12/2001 (I 31) This row is to be completed by mortgage credit institutions and credit institutions cooperating with the FHB Jelzálogbank Nyrt. (under consortium and/or refinancing construction).

42. Loans for housing with market conditions and other loans for house purchase (43+44+45)

To be completed by mortgage credit institutions only. The row contains loans, broken down by purpose, granted for housing purposes without state subsidy.

46. Mortgage loans for general purposes (47+48)

To be completed by mortgage credit institutions only. The row contains the stock of mortgage loans for non-housing purpose.

47. Loans for real estate purposes

Contains the stock of loans granted for real estate purpose within general mortgage loans.

48. Loans for other purposes

This row contains the stock of mortgage loans granted for any purpose other than housing and real estate purpose.

49. Mortgage loans OTHER THAN SPECIAL mortgage loans (50+60)

From among the individuals loans granted under mortgage coverage this row contains the stock of loans, which are contained in the definition specified at Row 19 of mortgage loans.

50. Mortgage loans for housing (51+55+56)

This row contains the stock of loans granted for housing purposes (expansion, building, purchase, modernization and renovation).

51. Supplementary state interest subsidy (52+53+54)

This row contains the stock of loans, broken down by purpose, granted by credit institutions, where interest subsidy is specified under Article 13 of Government Regulation 12/2001 (I 31).

55. Other interest subsidy on the asset side

This row contains the stock of loans by credit institutions, whose interest subsidy can be drawn directly from the budget, but which are specified under Article 13 of Government Regulation 12/2001 (I 31). This row shall contain housing loans granted with assets side subsidy prior to February 2001.

56. Market interest-bearing and other housing loans (57+58+59)

This row contains loans by credit institutions for housing purposes, broken down by purpose, without subsidy. Non-interest bearing loans provided to own employees shall be also reported here.

60. Mortgage loans for other purposes (61+62)

This row contains loans by credit institutions for other than housing purposes.

61. Real estate purposes

This row contains mortgage loans granted under real estate coverage but not for housing purpose.

62. Other purposes

This row contains mortgage loans for any purpose except housing and real estate.

63. Gross value of loans granted to individuals unsecured by real estate property (64+65+66)

This row includes the stock of housing loans granted without real estate collateral (granted with other collateral or unsecured) broken down by purpose.

Rows 67-97: Details of certain loans to households

These rows contain the breakdown of various household loans per loan types at gross and net book value, separately for individuals and sole proprietors, broken down per original maturity as well.

Rows 67-78 and **Rows 83-94** contain the breakdown of individuals' consumer loans per purpose:
- Rows 67-69 and Rows 83-85 contain the stock of personal loans. (Personal loans are granted to the client by the credit institution without specification of the loan's concrete purpose.)
- Rows 70-72 and Rows 86-88 contain the stock of car purchase loans. (Car purchase loans contain loans financing the purchase of new or used motor vehicles, including utility vehicles functioning as motor vehicle as well.)
- Rows 73-75 and Rows 89-91 shall contain mortgage loans granted without specified purposes.
- Rows 76-78 and Rows 92-94 shall contain loans for purchase of goods or other loans regarded as consumer loans, but not contained in the above three groups. (Goods purchase loans finance the purchase of consumer goods – except for cars – by the private client. Other loans shall include non-mortgage loans without specified purpose as well.)

Rows 79-81 and **Rows 95-97** shall contain loans granted to sole proprietors for financing the purchase of cars (including loans financing utility vehicles used as motor vehicles).

Table 06: Currency breakdown of month-end stock of certain assets and liabilities

This table contains the currency breakdown of loans, securities other than shares, non-residents' shares and other equity, deposits, credits incurred subordinated loans and remaining assets/liabilities reported in the Other currencies column of the Supervisory balance sheet in million HUF. Stocks denominated in euro do not have to be shown in the table, because their sum is shown in the balance sheet.

The table shall contain the currency breakdown of loans and deposits at gross and that of securities at net book value. The Loans, deposits rows shall also contain receivables from authentic repurchase agreements, while rows deposits, loans received, liabilities from subordinated loan capital shall contain liabilities from (hold—in custody and particular delivery) repo transactions reported in the balance sheet as well. Rows 12, 14 and 15 shall contain loans granted to EMU monetary financial institutions and other non-resident banks, deposits and nostro accounts held by them. In addition to deposits, Rows 30-46 shall contain loans received and the subordinated liabilities received in credit. Row 47 shall also indicate the subordinated liabilities obtained by way of the issue of debt securities. Row 48 shall include the currency breakdown of the total amount of accrued interest receivables, other accrued balances and other assets, and own assets (minus repurchased own bonds) reported in the balance sheet. In Row 49 the currency breakdown of the total amount of accrued interest payables, and other accrued balances shall be reported.

In this table other financial corporations comprise other financial intermediaries, supplementary financial service provider, insurance corporations and pension funds.

The currency of other EU member-states shall be shown in column d) of the table in HUF millions, in total. Data suppliers shall report the foreign currency breakdown as of the end of each quarter of the total amounts reported under this column in Table 03 of Reports F19/F33.

Table 07: Profit and loss account

The report shall contain a breakdown of income, expenditures and costs and the credit institution in monthly and accumulated yearly turnover data in HUF for the purpose valuation the credit institution's income producing ability. The report is based on based on the credit institution's ledger – compiled in accordance with prevailing accounting specifications – and analytical record underlying that, following in its structure basically Profit and loss statement I in Hitkr. Annex 2, deviating from that at some places. The provisions, losses in the value, general and miscellaneous reserves are to be formed at the due date (end of quarter, accounting day of balance sheet, etc.), that is on 31 December – as in the preliminary report – and accounted. The sums calculated might change in the annual balance sheet report, if changes occur in the data.

The credit institution shall show company tax advance paid in the interim monthly profit and loss account, and the actual taxation in the year-end preliminary and final statement.

The profit and loss account's rows on interest – following the structure of the Supervisory balance sheet – shall be broken down according to the base types of credit institution activities.

The first column of the report shall contain values for the reference month, the second column values accumulated from the start of the year.
The profit and loss account contains as default
- income increase the result,
- expenditures and costs decreasing the result,
- provisions as expenditures,
- use and release of provisions (reduction of provisions) as income,
- accounting of loss in the value as expenditure,
- writing back of loss in the value – pursuant to the specifications of the Szmt. and the Hitkr. – as income or items decreasing expenditures.

If the credit institution – as specified in its accounting policy – applies valuation at real value, the profit or loss from the valuation, and the valuation difference is to be accounted in the relevant item group pursuant to accounting rules regardless of whether it increases or decreases income or expenditures.

In default expenditures and costs do not have to be shown as a negative sum. However, a negative sum is to be shown, if either expenditure or cost row shows a Credit or the income row a Debit balance – after the aggregation of the accounts – in the credit institution's statement. A negative sum is to be shown in case of a loss in the result rows.

1. Total interest received and similar income (rows 2+14+19+29)

This item group shall contain all interest and similar income that can be accounted pursuant to accounting rules on credit institutions. Interest and similar income from lending and placement of deposits, securities transactions, as well as default interest, moreover commission income related to financial operations with interest income shall be shown separately. (Among commissions received includes commitment fees and commissions, service charges, lending charges, bill discounting charges or interest, factoring fees or interest, as per Hitkr. Art. 22 interest and income from exchange rate difference accounted as income in the reference year result, originating from hedging futures transactions, the lending fee received from securities lending transactions as per Hitkr. Art. 10 and interest to be received on the basis of holding in custody and special delivery repo transactions as per Hitkr. Art. 16/A.)

Row 2 Interest received and similar income on loans and **Row 14 Interest received and similar income from deposits with the central bank and interbank deposits** shall contain income related to the relevant assets group of the Supervisory balance sheet – broken down per transaction type (Rows 2-18).

Row 19 Interest received and similar income on securities contains interest received and similar income from securities for trading and investment purposes among the assets of the Supervisory balance sheet (detailed in Rows 20-28). Accordingly – in harmony with the Szmt. – accumulated interest paid at the purchase of securities and interest income accounted, and the sum of interest in the selling price when selling securities, shall be shown in consolidated form that is at the value of real interest income. (Only the interest expenditure of own issue securities shall be shown among interest paid and similar charges in the profit and loss account – in Row 50 Interest and similar expenditures.)

Row 29 Other interest received and similar income contains all income not detailed per transaction type (separate rows). This row shall contain – unless classified into other interest income row – interest type income from exchange rate difference related to interest arbitrage purpose hedge transactions as per Hitkr. Art. 2. 19) – if appearing as income – (as per Hitkr. Art. 22), and the result of interest swaps appearing as net income (as per Hitkr. Art. 23. (6)).

30 TOTAL interest paid and similar charges (Rows 31+39+42+50+54+55)

This group of items shall contain interest and similar expenditures accounted on the credit institutions' passive banking operations. It is necessary to show separately interest and similar expenditures from the placement of deposits, lending, and securities transactions, moreover commission expenditures related to financial transactions involving interest expenditure. (Among others interest type expenditure includes availability commission, handling cost, payment commission, bill discounting fee or interest, factoring fee or interest, as per Hitkr. Art. 22 interest and income from exchange rate difference accounted as expenditure in the reference year result, originating from futures hedge transactions, the lending fee paid on the basis of securities lending transactions as per Hitkr. Art. 10 and interest to be paid on the basis of holding in custody and particular delivery repo transactions as per Hitkr. Art. 16/A.) .

Row 31 Interest paid and similar charges on deposits, and **Row 39 Interbank deposit interest from credit institutions and interest type expenditure** contains expenditures subject to the Supervisory balance sheet's relevant source group – detailed by transaction type .

Row 42 Interest paid and similar charges on loans taken contains expenditures related to sources in the Supervisory balance sheet's Loans taken rows, interest paid and payable and similar expenditures on own issue securities – as detailed – under **Row 50 Interest paid and similar charges on securities.**

Row 54 Interest paid and similar charges on subordinated liabilities shall contain interest accounted on loans received as subordinated and supplementary subordinated loan capital.

Row 55 Other interest paid and similar charges contains all expenditures not detailed in rows per transaction type, but appearing at the credit institution (from items shown in the other assets row of the supervisory balance sheet). This row shall contain – unless classified into other interest expenditure row – interest type income from exchange rate difference related to interest arbitrage purpose hedge transactions as per Hitkr. Art. 2. 19) – if appearing as expenditure – (as per Hitkr. Art. 22), and the result of interest swaps appearing as net expenditure (as per Hitkr. Art. 23. (6)).

56 Balance (Rows 1-30)

This row contains the balance of all interest and similar income and expenditures at the credit institution.

57 Dividend received

Detail **Rows 58 and 59** shall contain dividend from shares and other equity for investment purposes, separately from associated enterprises, and separately from independent undertakings. The rating must be performed on the provisions of Szmt. **Row 60** contains dividend from shares and other equity for trading purposes.

61 Income from commissions and fees (Rows 62-67)

These rows shall contain commission and fee income and expenditures – other than interest type, except for option fees related to financial and investment services.

Row 62 and **67 Income from commission-based financial services**, and **expenditures** on the same contain all commission type income and fee as well as costs and expenditures which originate from financial services, but are not of interest type.

Rows 66 and **70** contain commission income and expenditure on investment services as per the Bszt. These rows shall contain income and expenditure originating from the issue of securities. These include for example transaction or organisation fees, commission, fee, cost and sub-contractor's fee of services related to the transaction, as well as income originating from fees and securities accounted in relation to marketing and trading transferable securities, and cost and expenditures on the same. Exchange rate gain from the sale of securities should not be shown here.

71 Net financial profit (Rows 72+88+104)

This block contains the net result of financial services and investment services (including items to be accounted under other income and other expenditures on Financial operations)– supplemented with provisions accounted on futures transactions, shown in other result in accounting.

The net result of financial operations – pursuant to accounting rules – shall contain exchange rate differences realised in relation to the financial settlement and conversion in the result from the revaluation and exchange rate change of foreign currency assets and liabilities.

Row 72 Profit from financial services shall contain separately income and expenditures related to the sale of securities and other equity for investment purposes and participations, and the depreciation formed and written back. Moreover this row shall contain other income and expenditures from financial services that are classified here by accounting specifications. (For example profit and loss on the revaluation of foreign currency assets and liabilities, as well as exchange rate gain and loss related to these, moreover profit and loss on the sale of purchased receivables, and their depreciation written back.) **Rows 86-87** Other income and expenditures on financial services shall contain sums not mentioned elsewhere or in detail rows, but are to be accounted within the result from Financial services according to Hitkr. Article 10. (10)-(13). These 'other' rows shall contain valuation difference originating from real valuation – to be accounted here according to accounting rules. Valuation differences accounted in relation to real valuation shall be shown under other income and expenditures on financial, and investment services, so they appear together with other different type items on the referenced rows. Table 12 shall contain additional information on the valuation differences for the inspection of the impact of valuation difference on the result class in question.

In row **88 Result of investment services activity** the result of investment service activity as per Bszt. must be reported in a detailed way (Hitkr. 11. § (1)). In rows 89-90. and 94-95. Revenue/expenditures from foreign exchange forward or other forward transactions the realized incomes/expenditures coming from the expiration, before-maturity-closing, selling, realization shall be reported. In rows 91-93. and 96-98. the amount

of provision creation/ the release of provision related to these transactions as per Hitkr. Art. 23-24. must be reported. In rows 99-100 Income/expenditure coming from the change in exchange rate of securities for selling the realized exchange rate profit/loss coming from the disposal of securities for selling, in rows 101-102 the amount of impairment loss and its discharge shall be reported.

Rows 103-104 Other income from investment service, and **other expenditures** shall contain sums that were not detailed elsewhere or in the detail rows, but which are to be accounted within the result of investment service activities as per accounting rules. These 'other' rows shall contain the valuation difference originating from real valuation – to be accounted pursuant to accounting rules, concerning this group of results.

105. Profit from other business activities (Rows 106+111)

Row 105 Profit from other business activities has to be divided into Row 106 Profit from non-financial or investment services and Row 111 Other profit.

In Row 105 Profit from non-financial or investment services the result of assets leased out shall be shown separately and here shall be reported the income/expenditure from non-financial and investment service performed occasionally or regularly as per Hitkr. Art. 11.§ (3).

In **Row 111 Other profit** shall contain separately the income from, expenditure on selling own receivables, and the write back of loss in the value related to these. **Rows 115-117** shall contain the income from, expenditure on, accounting and writing back loss in the value on selling assets among inventory obtained in return for receivables.

In rows 119-122. disposal of the own inventories shall be reported and in rows 123-125 the settlement of profit on intangible and tangible assets shall be reported.

Rows 126-128 contain general risk provisions formed, used and released according to the Hitkr. and the Hpt., the difference of which is shown in Row 12/A Difference of general risk provisions formed and used in Annex 2 of the Profit and Loss Statement I in Hitkr.

Rows 129-131 C**reation, use and release of other provisions** shall contain provisions formed, used and released according to the Hitkr. and other statutory regulations, not listed elsewhere.

Rows 132-134 shall contain other income and expenditures (not mentioned separately). .Extra taxes and allowances paid by monetary financial institutions in order to improve the balance of general government as per Act LIX. of 2006 shall be reported in row 150.

135 General administrative costs (Rows 136+…+145)

This group of items contain all general banking operations costs related to the operation of the credit institution (financial and investment services). (Own performance capitalised must not be shown here.)

It is necessary to show separately payroll costs, social security expenses, other contributions etc. from among staff emoluments **(Rows 152-155)**.

Row 138 shall contain social security expenses in total regardless of whether they are to be accounted under other staff emoluments or other payroll contributions.

It is also necessary to detail rental fees paid, IT costs, fees paid to specialists, marketing costs **(Rows 140-143)**.

Row 144 Other administrative costs shall contain costs not listed elsewhere. **Row 145 Depreciation** shall contain items accounted on intangible assets, tangible assets, etc. This row shall contain only planned depreciation accounted as cost.

146 Profit from ordinary business activities (Rows 56+57+61+71+105-135+147)

This row contains the balance of all past income, expenditures and costs related to credit institutions' activities: a profit or loss.

147 Change in loss in value and risk provisions (Rows -148+149-150+151-152+153-154+155-156+157+158.)

This group shall contain the loss in the value and write back accounted in relation to the valuation of own and purchased receivables, securities for investment purpose, participations, and the result originating from forming, using and releasing risk provisions accounted on suspended and future liabilities. (In accordance with the Hitkr. Art. 23. (2), (4), (5) and Art. 24. (5) provisions formed on futures and option deals must not be shown here, but in separate rows as mentioned above.)

159 Extraordinary income (Rows 160+…+163) and 164 Extraordinary expenditures (Rows 165+…+168)

This row shall contain income and expenditure accounted under accounting rules and classified as extraordinary. The items shown here are to be listed in the quarterly information bulletin, as well as showing the related losses in the value, writing backs of loss in the value, provision movements appearing in other parts of the profit and loss account.

169 Pre-tax profit (Rows 146+159-164)

This row contains the total balance of income, expenditures and costs from the credit institutions' activities and operations. The content of the row is identical to that of Row 19 of Profit and Loss Account I. in Annex 2 of Hitkr.

170 After-tax profit (Rows 169-171)
The content of this row is identical to that of Row 21 of Profit and Loss Account I in Annex 2 of Hitkr.

171 Taxes paid (tax advances paid during the year), tax liability at year-end

During the year this row shall contain the sum of company tax advance actually paid, on the monthly profit and loss statement (regardless of where the credit institution keeps that in the books). The extra tax payable by all joint ventures as per Act LIX. Of 2006 shall be reported here. If the sum of tax advance paid is higher than the taxation sum, the receivables from the tax authority (tax surplus) shall be shown separately in Table 02: Memorandum items 1 (Row 125).

The preliminary non-audited year-end reports shall contain the taxation sum, which – according to preliminary calculations – should be entered in the annual report. The data in the year-end final, audited report is identical to the sum of taxation in the annual report.

172 Balance sheet profit (interim profit) (Rows 170-173+174+175-176)

The data shown here has to be identical to the data shown in Row 762 on the liability side of the Supervisory balance sheet.

This row shall contain interim result – balance of income, expenditures and costs, based on the credit institution's ledger data, closed monthly in accordance with the specifications in Hitkr. Art. 12 (2) (including the preliminary December data as well) decreased with company tax advance actually paid. (This result is not influenced by where the credit institution keeps the tax advance paid in its books).

In calculating the preliminary December profit, all reserves required under the prevailing financial circumstances (Hpt., Szmt., other laws) shall be accounted under income and expenditures, and the sum of taxation calculated shall be taken into consideration.

In the final December report the (audited) annual report's (financial balance) data stands for retained profit. As regards content this row is identical to that of Row 25 of Profit and Loss Account I. in Annex 2 of Hitkr.

Row 173 Creating general reserves

This row contains the sum of general reserves specified by the Hpt. and the Hitkr., formed against taxed profits – prior to the payment of dividend or profit sharing.

174 General reserves used

This row contains the sum of general reserve used for the coverage of losses originating from the operations of the credit institution – as specified in the Hpt. or the Hitkr.

175 Use of profit reserves for dividends and shares

This row contains allocations from previous years' profit reserve for the dividend and profit sharing of shareholders. The content of this row is identical to that of Row 23 of Profit and Loss Account I in Annex 2 of Hitkr.

176 Paid (approved) dividends, shares

This row shall contain the sum paid on the dividend and profit sharing of shareholding from year-end profits, showing separately in row 177 the sum paid to associated enterprises and in row 178 the sum paid to enterprises in other profit sharing partnership. The content of the row is identical to that of Row 24 of Profit and Loss Account I in Annex 2 of Hitkr.

Table 08: Valuation data

If the credit institution applies the rules of real valuation in its books, the consolidated balance of loss in the value and valuation difference appears in one row per sector for the individual asset-groups in Table 01 Supervisory balance sheet (if necessary, furnished with a negative sign and showing valuation difference values related to liability items along with other data). In part the table contains their breakdown to loss in the value and valuation difference, within assets (instrument) groups per sector, and the liability side valuation difference are shown in separate rows. The loss in the value and valuation difference data are to be shown as negative or positive sums as determined by their balance. The breakdown follows the order in the balance sheet both for loss in the value and valuation difference. The rows where only loss in the value can be accounted are not contained in the table, because the rows of the balance sheet also contain loss in the value only.

Moreover, the table shows liability side valuation difference data (to be taken into consideration in row 732 of the Supervisory balance sheet), and the value adjustment and real valuation reserve, which are to be shown as part of row 760 Valuation reserve.

Table 11: Supervisory balance sheet (Assets at net book value)

The content of Table 11 is identical to the asset side of the Supervisory balance sheet in Table 01, but the assets are to be shown at net value in each row (decreased with loss in the value, provisions, adjusted with valuation difference). Filling instructions for Table 01 shall apply to the filling out of Table 11. When filling the two assets table it is necessary to ensure that the same items are filled with identical data and their breakdown per maturity is properly synchronised. (From the point of view of accounting the valuation difference is part of the book value of assets in the 'financial instruments for trading purposes' category, regardless of that the valuation difference is to be shown in both accountancy records and in the accountancy balance sheet separately from the cost value.)

Table 12: Profits in detail

This Table contains supplementary data and details for individual rows in the Profit and Loss Account.

Rows 2-3 shall contain the sum of total interest received and similar income from resident households and resident non-bank institutions from Row 1 Total interest received and similar income (including interest type income from them in relation to hedge transactions to be shown in Row 4, and in relation to transactions that can be accounted as hedge transactions). The interest received and similar income from households are to be shown excluding interest subsidy, and row 3 shall contain the total interest received and similar income from non-bank institutions (including any interest subsidy).

Row 4 shall contain interest type income – from resident and non-resident parties – related to hedge transactions as per Hitkr. Art. 22, and transactions that can be accounted as hedge transactions from the sum shown in Row 1 Total interest and similar income.

Row 5 Interest subsidies for loans financed with mortgage bonds shall mean interest subsidies received from the government , in accordance with Article 12 of Government Decree 12/2001 (I.31), on accrual basis.

Row 6 Supplementary interest subsidies means supplementary interest subsidies received from the government, in accordance with Article 13 of Government Decree 12/2001 (I.31), on accrual basis.

Row 7 Interest subsidies for housing serving sale or lease purposes, for home renewal and water utilities, for settlement local governments shall mean interest subsidies received from the government, in accordance with Articles 15, 16 and 22 of Government Decree 12/2001 (I.31, on accrual basis.

Row 8 shall contain interest type expenditures – concerning resident and non-resident parties - related to hedge transactions as per Hitkr. Art. 22, and transactions that can be accounted as hedge transactions from the sum shown in Row 30 Total interest and similar expenditures.

Rows 10-13 shall contain the breakdown of the respective sums in Row 63 Cashflow and transaction commissions and Row 65 Other commissions and fees.

14. Valuation difference of other income from financial transactions

The details rows shall contain the sum of valuation difference arising from the real valuation method to be accounted in Profits from financial operations, but shown in other income from financial services, investment services.

17. Valuation difference of other expenditures on financial transactions

The details row shall contain the negative sum of valuation difference arising from the real valuation method shown in Profits on financial operation, but to be accounted under other expenditures on financial services,

investment service activity .

Row 22 Column b)'Accumulated' shall contain the value of the taxes (e.g. local business tax, building tax and communal tax etc) imposed by local governments, that are not part of acquisitions value, can not be accounted as costs, accumulated from the start of the relevant year. (Column a) 'Current month' shall be blank.)

Statistical balance sheet of insurance companies

Table 01   million HUF

Code	Description	Forint	Foreign currency	Total
		a	b	c
	ASSETS			
001	**I. Claims on residents (a+…+k)**			
002	a. Claims on non-financial corporations (1+…+6)			
003	1/ Loans at gross book values			
004	2/ Loss of value and valuation difference of loans			
005	3/ Debt securities			
006	4/ Shares			
007	5/ Other equity and capital investments			
008	6/ Other claims			
009	b. Claims on the central bank (1+…+3)			
010	1/ Cash			
011	2/ Debt securities			
012	3/ Net book value of other claims			
013	c. Claims on other monetary institutions (1+…+8)			
014	1/ Gross book value of deposits			
015	2/ Loss of value of deposits			
016	3/ Debt securities			
017	4/ Loans at gross book values			
018	5/Loss of value and valuation difference of loans			
019	6/ Investment fund shares			
020	7/ Shares			
021	8/ Other claims			
022	d. Claims on other financial intermediaries (1+…+4)			
023	1/ Investment fund shares			
024	2/ Shares			
025	3/ Other equity and capital investments			
026	4/ Other claims			
027	e. Claims on financial auxiliaries(1+…+3)			
028	1/ Shares			
029	2/ Other equity and capital investments			
030	3/ Other claims			
031	f. Claims on insurance companies and pension funds (1+…+5)			
032	1/ Loans at gross book values			
033	2/ Loss of value and valuation difference of loans			
034	3/ Shares			
035	4/ Other equtiy and capital investments			
036	5/ Other claims			
037	g. Claims on the central government (1+…+3)			
038	1/ Treasury bills			
039	2/ Government bonds			
040	3/ Other claims			
041	h. Claims on local government			
042	i. Claims on social security funds			
043	j. Claims on households (1+…+3)			
044	1/ Loans			
045	2/ Loss of value of loans			
046	3/ Other claims			
047	k. Claims on nonprofit institutions serving households			
048	**II. Claims on non-residents (1+…+10)**			
049	1/ Deposits at gross book values			
050	2/ Loss of value of deposits			
051	3/ Loans at gross book values			
052	4/ Loss of value of loans			
053	5/ Cash			
054	6/ Debt securities			
055	7/ Shares			
056	8/ Other equity and capital investments			
057	9/ Investment fund shares			
058	10/ Other claims			
059	**III. Other financial claims (1+2)**			
060	1/ Deferred expenses of interests and rental fees			
061	2/ Other deferred assets and other assets			
062	**IV. Non-financial assets**			
063	**TOTAL ASSETS (I.+II.+III.+IV.)**			
	LIABILITIES			
064	**V. Equity**			
065	**VI. Subordinated debt capital**			
066	**VII. Provisions**			
067	**VIII. Technical provisions (1+…+6)**			
068	1/ Technical provisions related to life assurance policies			
069	2/ Provisions for re-insurance contracts (-)			
070	3/ Technical provisions for covering investments made on behalf of holders of unit-linked life			
071	4/ Provisions set aside for the re-insured parts of the above policies (-)			
072	5/ Other technical provisions (5.1+…+5.4)			
073	5.1/ Households			
074	5.2/ Central government and local government			
075	5.3/ Other residents			
076	5.4/ Other non-residents			
077	6/ Re-insured sums of other provisions (-)			
078	**IX. Deposits received from re-insurance companies**			
079	**X. Liabilities (1+…+5)**			
080	1/ Liabilities from direct insurance transactions (1.1+1.2)			
081	1.1/ Liabilities to insurance policy holders			
082	1.2/ Liabilities to insurance intermediaries			
083	2/ Liabilities from reinsurance deals			
084	3/ Liabilities from the supplies of goods and services			
085	4/ Liabilities to owners			
086	5/ Other liabilities			
087	**XI. Accrued and deferred liabilities**			
088	**TOTAL LIABILITIES (V.+…+XI.)**			

MNB identification code: **F02**

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Reporting instructions for the

Statistical balance sheet of insurance companies

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I. General instructions

1. The statistical balance sheet shall be drawn up quarterly, based on the final end-of-month ledger balance sheet – supported by analytical records if necessary –, however, end-of-month stocks shall be adjusted by items relating to the value date for the last day of the month – which are known by the end of the third business day that follows the reference month during the year, or by the balance-sheet closing date at year end, and also with items carried forward.

Value date means the day of financial settlement of payment orders. Value dated items shall be determined by the adjustment of items recorded before the value date as per the following:
- first, remove the items set for a later value date, then
- include in the stocks all items unbooked but performed as of the last day of the month as reference day, as they became known up to the third working day after the end of the month.

2. As regards the contents of data, its evaluation and other similar processes – unless otherwise provided – the provisions of the Accounting Act (Act C of 2000, hereinafter Szmt.) and Government Decree 192/2000 (XI. 24.) on the Special provisions regarding the annual reporting and bookkeeping obligations of insurance companies (hereinafter Gov. Decree) shall apply, as amended. From the perspective of hedged assets, the statistical balance sheet differs from the accounting balance sheet in that the assets and liabilities of any foreign branch must not be included in the statistical balance sheet. The initial capital provided to a foreign branch shall be shown under net external assets, in the rows containing shares, other capital investments and participations.

3. The foreign exchange and foreign currency stocks and the value of end-of-month total of assets and liabilities denominated in foreign currencies shall be indicated as a forint value converted at the official FX mid-rate published by the MNB, prevailing on the last day of the month.
The assets and liabilities denominated in currencies which are not listed by the MNB, and similar foreign exchange and foreign currency stocks shall be converted to forint based on the central rate published by a Hungarian national daily newspaper under exchange rates for world currencies, in effect on the last day of the month, or failing this, based on the average central rate used by the insurance company during the last month.
The unused portion of the initial capital that was paid up by the non-resident founder shall be evaluated similarly to other items denominated in foreign currencies.

4. The transfer account is a substitute for the counter-account for transactions between accounts for the movement of funds, and shall be recorded together with monetary assets.
Other accounts of the reporting insurance company held under different names, such as transfer accounts, settlement accounts, technical accounts, etc., are to be shown according to their balance – whether positive or negative –, broken down by sector under other receivables or accrued or deferred items.

6. The own assets shown in the statistical balance sheet – e.g. bills of exchange, loans, other receivables or securities (hereinafter assets) – shall be shown with the original maturity and at net

book value, less value adjustments claimed according to the Szmt., and increased with re-adjustments and valuation difference, where the gross book value of the assets – and any value adjustment on the minus side and valuation difference on the positive side – is not required to be indicated in a separate row. The value of assets transferred under a repurchase agreement shall not be deducted.

7. The proceeds from the sale of assets under repurchase agreement shall be reported under other liabilities, among the insurance company's liabilities, and the liabilities from the purchase of assets under a repurchase agreement shall be shown under assets, if the repurchase agreement pertains to securities under credits, or under other receivables if it pertains to other assets in the rows appropriate for the relevant sectors. The securities and other assets sold or purchased under a repurchase agreement may not be deducted or added to the assets held by the insurance company. (The sale or purchase of assets by means other than under a repurchase agreement shall be treated, in accordance with the provisions of the Szmt., as factual sales and purchase transactions in the statistical balance sheet as well.)

8. The place of purchased receivables and discounted bills in the statistical balance sheet will be consistent with the sector to which the final debtor belongs.
The sectoral classification of clients as per point I.A. of this Annex and as per point 1 of Annex 3 of this Decree is available in the lists published on the official website of the MNB.

9. The receivables coming from insurance transactions, inventory selling, service providing and authentic repurchase agreements related not to securities must be reported in the other receivables rows of certain sectors of asset side (in net book value). Here must be reported the prepayments among certain sectors excluding interest prepayments what has to be reported in row III.1. without any sectorial breakdown.

10. Methodological notes to help filling in the tables are listed in the technical guidelines as per point 9. of Annex 3. of this Decree available on MNB website.

II. Detailed instructions

Assets
I.a. Claims on non-financial corporations
Row I.a.1 contains the loans and similar claims from non-financial corporations and similar non-profit organisations at gross book value. (These include receivables purchased from non-financial corporations, bills issued by non-financial corporations held by the reporting insurance company, checks, and securities purchased under a repurchase agreement).

I.b. Central bank
In row I.b.1 columns a and c are to be completed. Column a shall indicate the HUF cash stock of the insurance company (cash desk and inventories available in depositories), the inventories of cash en route between the main offices and branches of the insurance company or from on branch to another, as shown on cash transfer accounts and other accounts. Column b should be left blank.

I.c. Other monetary institutions
Row I.c.1 indicates the end-of-month balance of the reporting insurance company of its current accounts held at domestic credit institutions, plus the gross book value of their deposits placed at credit institutions.

Row I.c.4 shall contain the loans provided by the insurance company to resident credit institutions under contract, and other similar receivables. This row shall also indicate the end-of-month net book value of receivables from purchases of securities from credit institutions under a repurchase agreement.

I.f. Insurance companies and pension funds
Row I.f.1 shall contain the end-of-month gross book value of the loans provided by the reporting insurance company to other insurance companies and pension funds, and other similar receivables, including the receivables from the sale of securities under repurchase agreements.

Row I.f.5. shall contain the receivables against resident insurance companies coming from reinsurances, including the depository receivables against the reinsurance provider.

I.g. Central government
Row I.g.1 shall indicate the end-of-month volume of treasury bills held by the reporting insurance company at net book value as specified by the relevant provisions of the Szmt. (the various interest-bearing, discount and liquidity treasury bills), without deducting the volumes sold or purchased under a repurchase agreement.
Row I.g.2 contains the net book value of all government bonds issued by the central budget and purchased by the reporting insurance company, or received as contribution in kind (without deducting the value of government bonds sold or purchased under a repurchase agreement).
Row I.g.3 shall contain the receivables from budgetary institutions and separate state funds not specified in the rows above, and from the non-profit organisations and economic organisations classified under the central government sector as referred to in point 1 of Annex 3 of this Decree, listed on the official website of the MNB. Other receivables from the sector shall cover the receivables from insurance transactions, supplies of goods and services, and from settlements of tax and contributions.
I.j. Households
Row I.j.1 shall indicate the loans provided to households, including the loans provided by the reporting insurance company to its own employees, insurance policy loans provided to customers holding life assurance policies, and mortgage loans at the end of the month, at gross book value, if it affects the balance sheet of the insurance company.
Row I.j.3 contains the net book value of all receivables, apart from the loans specified above, from households (e.g. receivables from insurance transactions, from settlements with employees, and receivables from the purchase of assets from households under a repurchase agreement).

II. Claims on non-residents
Row II.3 shall specify the loans provided by the insurance company to non-resident credit institutions and insurance companies under contract. This row shall also indicate the end-of-month gross book value of receivables from purchases of securities from credit institutions under repurchase agreements.
In Row II.5 columns b and c are to be completed. Column b shall indicate the cash on hand at foreign currency tellers and the forint value of foreign currencies held by means other than the cash office (inventories available in depositories), including the balance shown in the related transfer accounts.
Row II.10 shall contain the net book value of other receivables from non-residents. This row shall also indicate the receivables from non-resident re-insurance companies from technical provisions and the receivables from re-insurance transactions. This row shall also indicate the volume of deposits arising from re-insurance deals, if the deposit was placed with a non-resident insurance company.

III. Other financial instruments
Row III.1 shall indicate the total sum of the volumes of deferred interests, irrespective of which sector it is due from.
Row III.2 contains all other items not elsewhere classified. This row shall specify the volume of own shares repurchased by the reporting insurance company at the price calculated in accordance with the relevant accounting regulations.

IV. Non-financial instruments
This row shall contain the inventories from current assets and intangible and tangible assets from fixed assets, showing the value calculated in accordance with the relevant accounting regulations.

Liabilities
V. Equity
This row shall indicate the amount of own funds shown in the balance sheet of the insurance company, as specified by the Government Decree on the Special provisions regarding the annual reporting and bookkeeping obligations of insurance companies (subscribed capital, unpaid subscribed capital, capital reserve, accumulated profit reserve, tied-up reserve, valuation reserve, profit or loss for the year). This section shall also indicate the paid-up capital of insurance companies which, licensed by the HFSA, have commenced operations, however, are not yet registered by the Court of Registration.

VI. Subordinated loan capital
This section shall contain all loans borrowed for over five years that have actually been made available to the insurance company. The loan agreement shall contain the lender's consent to use the loan amount for the settlement of the borrower's debts, and that the claim of the lender ranks after the claims of all other creditors in the order of repayment.

VIII. Technical provisions
This section shall contain the end-of-month volumes of all provisions prescribed for the insurance company by statutory provision, such as technical provisions, reserve for pending claims, reserve for premium rebate dependent on or independent from profit, other technical provisions to cover any fluctuation in claims, and technical provisions for covering investments made on behalf of holders of unit-linked life assurance policies.
Row VIII.1 contains the gross amount specified by the Gov. Decree for life assurance policies other than unit-linked life assurance policies.
Row VIII.2 contains the provisions set aside for the re-insured part of life assurance policies other than unit-linked life assurance policies, on the negative side.
Row VIII.3 contains the gross amount of technical provisions for covering investments made on behalf of holders of unit-linked life assurance policies, set aside to cover the liabilities arising from investments made in connection with life assurance policies.
Row VIII.4 contains the provisions set aside for the re-insured parts of the policies reported in row VIII.3, on the negative side.
Row VIII.5 contains the gross amounts of statutory provisions not elsewhere classified.

X. Liabilities
Row X.1 shall indicate the liabilities of the insurance company from direct insurance transactions (e.g. advance premium payments, overpayments), showing separately the liabilities to insurance policy holders and insurance intermediaries.
Row X.2 specifies the liabilities from re-insurance deals, to resident and non-resident insurance companies.
Row X.4 contains the liabilities to founders, such as approved and unpaid dividends, and the credits and loans received from founders.
Row X.5 contains all other liabilities not elsewhere classified. This row shall also indicate the loans borrowed by the insurance company from entities other than the founders, denominated in

forint or foreign currencies, and forint and foreign currency deposits received converted to forint, the volume of liabilities from the purchases of assets from insurance companies under a repurchase agreement, and liabilities from the issue of bonds.

In row XI. the accrued and deferred liabilities of income, expenses and expenditure should be reported.

Table 01: Statistical balance sheet of investment funds

million HUF

No.	Description	HUF a	EUR b	Other currency c	Total d
1	**Total assets (2+6+20+27+34+38+39+40)**				
2	**Cash and deposits (3+…+5)**				
3	Residents				
4	EMU				
5	Other non-residents				
6	**Securities other than shares (7+…+19)**				
7	Residents - General government				
8	Residents - Monetary financial institutions				
9	Residents - Other financial intermediaries and Financial auxiliaries				
10	Residents - Insurance Companies and Pension Funds				
11	Residents - Non-financial corporations				
12	Residents - Non-profit institutions serving households				
13	EMU - General government				
14	EMU - Monetary financial institutions				
15	EMU - Other financial intermediaries and Financial auxiliaries				
16	EMU - Insurance Companies and Pension Funds				
17	EMU - Non-financial corporations				
18	EMU - Nonprofit institutions serving households				
19	Other non-residents				
20	**Shares (21+…+26)**				
21	Residents - Monetary financial institutions				
22	Residents - Other financial intermediaries and financial auxiliaries				
23	Residents - Insurance Companies and Pension Funds				
24	Residents - Non-financial corporations				
25	EMU				
26	Other non-residents				
27	**Investment fund shares (28+…+33)**				
28	Investment fund shares of resident money-market funds				
29	Investment fund shares of resident non-money-market funds				
30	Investment fund shares of EMU money-market funds				
31	Investment fund shares of EMU non-money-market funds				
32	Investment fund shares of other non-resident money-market funds				
33	Investment fund shares of other non-resident non-money-market funds				
34	**Non financial assets (35+..+37)**				
35	Residents				
36	EMU				
37	Other non-residents				
38	**Financial derivatives - Residents**				
39	**Financial derivatives - Non-residents**				
40	**Other assets**				
41	of which: interest accrued on deposits				
42	**Total liabilities(43+…+47)**				
43	**Net asset value**				
44	**Loans**				
45	**Financial derivatives - Residents**				
46	**Financial derivatives - Non-residents**				
47	**Other liabilities**				
48	of which: interest accrued on loans				

Table 02: Securuties other than shares

No	Security identificator (Code ISIN)	Name of the security	Nominal value (in thousand currency)	Stock (million HUF)
	a	b	c	d
01				
02				
03				
04				
05				
…				
…				
…				
nn				

Table 03: Shares

No	Security identificator (Code ISIN)	Name of the security	Nominal value (pieces)	Stock (million HUF)
	a	b	c	d
01				
02				
03				
04				
05				
…				
…				
…				
nn				

Table 04: Investment fund shares

No	Security identificator (Code ISIN)	Name of the security	Nominal value (pieces)	Stock (million HUF)
	a	b	c	d
01				
02				
03				
04				
05				
…				
…				
…				
nn				

Table 05: Statistical balance sheet of investment funds - reclassifications

million HUF

No.	Description	HUF a	EUR b	Other currency c	Total d
1	**Total assets (2+6+20+27+34+38+39+40)**				
2	**Cash and deposits (3+…+5)**				
3	Residents				
4	EMU				
5	Other non-residents				
6	**Securities other than shares (7+…+19)**				
7	Residents - General government				
8	Residents - Monetary financial institutions				
9	Residents - Other financial intermediaries and Financial auxiliaries				
10	Residents - Insurance Companies and Pension Funds				
11	Residents - Non-financial corporations				
12	Residents - Non-profit institutions serving households				
13	EMU - General government				
14	EMU - Monetary financial institutions				
15	EMU - Other financial intermediaries and Financial auxiliaries				
16	EMU - Insurance Companies and Pension Funds				
17	EMU - Non-financial corporations				
18	EMU - Nonprofit institutions serving households				
19	Other non-residents				
20	**Shares (21+…+26)**				
21	Residents - Monetary financial institutions				
22	Residents - Other financial intermediaries and financial auxiliaries				
23	Residents - Insurance Companies and Pension Funds				
24	Residents - Non-financial corporations				
25	EMU				
26	Other non-residents				
27	**Investment fund shares (28+…+33)**				
28	Investment fund shares of resident money-market funds				
29	Investment fund shares of resident non-money-market funds				
30	Investment fund shares of EMU money-market funds				
31	Investment fund shares of EMU non-money-market funds				
32	Investment fund shares of other non-resident money-market funds				
33	Investment fund shares of other non-resident non-money-market funds				
34	**Non financial assets (35+..+37)**				
35	Residents				
36	EMU				
37	Other non-residents				
38	**Financial derivatives - Residents**				
39	**Financial derivatives - Non-residents**				
40	**Other assets**				
41	of which: interest accrued on deposits				
42	**Total liabilities(43+…+47)**				
43	**Net asset value**				
44	**Loans**				
45	**Financial derivatives - Residents**				
46	**Financial derivatives - Non-residents**				
47	**Other liabilities**				
48	of which: interest accrued on loans				

MNB identification code: F06, F07

Table 06: Memorandum items

million HUF

No.	Description	Total
1	**Proprietory income of invstment fund (2+3+4):**	
2	-received interest (or due for current period)	
3	-received dividend or share (or due for current period)	
4	-received renting fee (or due for current period)	
5	Valuation adjustments of non-financial assets	
6	Valuation adjustments of financial derivatives - asset side	
7	Valuation adjustments of financial derivatives - liabilities side	
8	Sold investment fund shares	
9	Repurchased investment fund shares	

Table 07: Currency breakdown of certain assets and liabilities

million HUF

No.	Description	Currency of non-GMU EU countries				Other currencies						
		DKK a	SEK b	GBP c	total other EU currencies d	USD e	JPY f	CHF g	CAD h	NOK i	AUD j	total other currencies k
	Assets											
1	**Deposits**											
2	**Other assets**											
3	of which: accrued interest											
	Liabilities											
4	**Loans**											
5	**Other liabilities**											
6	of which: accrued interest											

MNB identification code: F06, F07

Reporting instructions for the

Statistical balance sheet of investment funds

I. General instructions

Data related to current year's opening balance must be reported with code F06, data related to the end of the month must be reported with code F07.

Data shall be reported in separate tables for each investment fund.

Whenever a new investment fund is established, an existing investment fund is terminated, or any characteristic of the fund changes (type, investment policy, geographical exposure, name and contact details of the person responsible for data supply, seat, etc.) the data supplier shall inform the MNB in writing without delay (as soon as the HFSA registration takes place). (The information shall be sent to the person specified for the purposes of this data supply as per point 6 of Annex 3 of this Decree, published in the technical guidelines on the official website of the MNB).

For the purposes of this data supply, Government Decree 215/2000 (XII. 11.) on the Special provisions regarding the annual reporting and bookkeeping obligations of investment funds (hereinafter Gov. Decree) shall apply.

The terms used in the tables and in these completion instructions shall be interpreted in accordance with the provisions of the Gov. Decree or the Tpt. (Act on the Capital Market).

II. Detailed instructions for the completion of the tables
Verificatory rules and the inherences between tables can be found in the technical guidelines as per point 5 of Annex 3 of this Decree available on MNB website.

Table 01: Statistical balance sheet of investment funds

The table shall contain stock data related to assets and liabilities.
All of the rows of statistical balance sheet contains the following coloumns: HUF (a), EUR (b), other foreign currency (c) and total (d). In all of the rows the receivables/liabilities in foreign currencies must be reported in coloumn (b) or (c) recalculated into HUF. HUF-receivables/liabilities and stocks against non-residents or foreign currency in HUF must be reported in coloumn (a). The month-end-balance of foreign currencies and receivables/liabilities in foreign currencies listed in coloumn (b) or (c) must be reported in HUF calculated with the exchange rate used at the calculation of net asset value.

The market price of the assets in the portfolio of the investment funds is – in the case of securities – the purchasing value and the value-difference what is the difference between the

purchasing price and the market price determined by using the method in accordance with the Act.

All of the assets in the portfolio of the investment fund must be reported in market price.

The investment fund must not take into account the interest/dividend receivables related to securities in fixed or current assets as a prepayment or a receivable since this amount is contained by the value-difference.

The net asset value of derivative transactions of a certain day must be reported by valuating them one-by-one. Though transactions with positive balances must be reported on the asset side, with negative balances must be reported on liabilities side.

Tables 02 to 04: Securities

Individual details of the different security types listed in Table 01. For equity securities, the securities have to be reported in the tables by items (PC), while debt securities (bonds) must be contained in the report at nominal value (in FX thousands) and at market value (in million HUF).

Table 05: Statistical balance sheet of investment funds, reclassifications

Adjustment data due to reclassifications shall be reported in the following cases:
- changes in the classification by sector of the counterparties of the reporting MFI – (e.g. a non-money market fund transforms into a money market fund or vice versa; a credit institution transforms into another financial institution, or a non-financial institution receives a licence for acting as a credit institution, etc.).
- changes in the classification of the balance sheet items by instrument, maturity, denomination, etc. (even due to the changes of reporting rules).
Decreases due to reclassification should be reported with a negative sign, increases should be reported without a sign, both according to the required table structure and format. Reports should include only those reclassifications, whose adjustment amount exceeds HUF 100 million for any of the series affected by the change.

For reclassifications, assistance is provided by the list referred to in point 1 of Annex 3, published in the technical guidelines available on the official website of the MNB.

If there was no reclassification, the table must be submitted with a negative status.

The 100-million-HUF limit relates to the **total coloumns** of the reclassification-affected rows as well.
Classification correction because of own disclosed failure is to be taken into account as a reclassification if the correction does not affect all of the related points of date retrospectively but only from one point of date to another one.

Table 06: Memorandum items

The own assets of the investment fund include the income received in the reference period on the different assets owned by it (including deposits, securities, shares, investment fund shares, tangible assets), in HUF millions, broken down by interest, dividend and rental fee. Interest income shall be reported on deposits and debt securities also, including discount papers. The yields for the reference period of investment fund units owned by the data supplier shall be

considered interest income also. However, the interest-type income or expenses of derivative transactions may not be listed under (the interest section of) own assets.

Valuation adjustments
In this context valuation adjustments mean changes in the market value (or, in some cases, in the FX exchange rate), which are easiest to calculate by means of an indirect method.
Valuation adjustment of **non-financial assets:** changes in the balance sheet asset portfolio in the reference month, less turnover related to purchase and sale transactions in the reference month.
Valuation adjustment of **financial derivatives**: balance sheet portfolio changes as compared to the previous month adjusted by total cash payments related to derivatives, and by the reclassifications of the specific month, if any.

Sold and repurchased investment fund shares
Data suppliers shall use these two rows to report the monthly turnover of investment fund shares issued by them, at market value, indicating sold and repurchased items in separate rows.

Table 07: Currency breakdown of certain assets and liabilities
This table is used to detail the individual items under the currency column of Table 01, broken down by original currency type.

Reported data should be consistent with the data shown in the general ledger.

For securities, the market value of the assets in the investment funds portfolio implies the total amount of the difference between the historic value and the valuation difference, i.e. the purchase value and the market value determined according to the valuation provided by the prevailing Act.

All assets in the investment fund portfolio shall be reported at market value.

Interests and dividends due pro rata temporis for the reference year on the securities listed under invested financial assets and current assets shall not be reported as accrued assets or receivables against revenues, because that amount is included in the valuation difference.

The net asset value of derivative transactions for the reference day shall be reported by transaction. Therefore, transactions with a positive balance shall be reported on the asset side, and those with a negative balance shall be reported on the liabilities side.

The HUF 100 million limit **also applies to the Total column** of the rows affected by the reclassification.
If an error is found and the data supplier modifies a classification to correct it, this shall also be considered a reclassification, if the correction was not made retrospectively for all affected dates, but from one date to another.

The codes to be used for the currency type and the ISO code of the denomination as per point 4.1 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

10. The methodological guidelines assisting in the completion of the tables and the revision rules provided to ensure error free submission, as referred to in points 9 and 5 of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

MNB identification code: **F19, F33, F86, F87**

ASSETS AND LIABILITIES

breakdown of end-of-quarter stocks by sector and maturity

table 01   Banks, specialized financial institutions: in millions of HUF, without decimals;cooperative credit institutions.: in millions of HUF, 3 decimals

MNB serial number	Description	Forint a	Euro b	Other foreign currency c	Total d
001	**ASSETS**				
002	**Loans and deposits, given at gross book value**				
003	Local governments - loans with maturity over 5 years				
004	Loans extended to EMU central government				
005	EMU state government - loans extended for not more than 1 year				
006	EMU state government - long-term loans extended for not more than 5 years				
007	EMU state government - loans extended with maturity over 5 years				
008	EMU local governments - loans extended for not more than 1 year				
009	EMU local governments - long-term loans extended for not more than 5 years				
010	EMU local governments - loans with maturity over 5 years				
011	EMU Social Security funds - loans extended for not more than 1 year				
012	EMU Social Security funds - long-term loans extended for not more than 5 years				
013	EMU Social Security funds - loans with maturity over 5 years				
014	Loans extended to other non-resident general government				
015	Other loans extended to other non-residents, total				
016	**Securities owned by credit institutions, at net book value**				
017	Securities of EMU state/regional government - short term				
018	Securities of EMU state/regional government - long term				
019	Bonds of EMU local government - short-term				
020	Bonds of EMU local government - long-term				
021	Bonds of EMU Social Security funds - short-term				
022	Bonds of EMU Social Security funds - long-term				
023	Bonds of other EMU financial intermediaries and financial auxiliaries - short-term				
024	Bonds of other EMU financial intermediaries and financial auxiliaries - long-term				
025	Bonds of EMU insurance corporations and pension funds - short-term				
026	Bonds of EMU insurance corporations and pension funds - long-term				
027	Bonds of EMU non-financial corporations - short-term				
028	Bonds of EMU non-financial corporations - long-term				
029	Bonds of EMU households and non-profit institutions serving households - short-term				
030	Bonds of EMU households and non-profit institutions serving households - long-term				
031	Bonds of other non-resident banks				
032	Bonds of other non-resident general government				
033	Bonds of other non-residents				
034	Shares of other EMU financial intermediaries and financial auxiliaries				

MNB identification code: **F19, F33, F86, F87**

ASSETS AND LIABILITIES

breakdown of end-of-quarter stocks by sector and maturity

table 01 Banks, specialized financial institutions: in millions of HUF, without decimals;cooperative credit institutions.: in millions of HUF, 3 decimals

MNB serial number	Description	Forint a	Euro b	Other foreign currency c	Total d
035	Shares of EMU insurance corporations and pension funds				
036	Shares of EMU non-financial corporations				
037	EMU investment units				
038	Other investment units of non-residents				
039	Claims vis-á-vis insurance corporations due to prepaid insurance premiums and damages				
040	**LIABILITIES**				
041	**Deposits, loans taken and accrued liabilities**				
042	EMU state government - sight and current account deposits				
043	EMU state government - deposits with agreed maturity, loans received, subordinated liabilities				
044	EMU state government - liabilities from repurchase transactions				
045	EMU local governments - sight and current account deposits				
046	EMU local governments - deposits with agreed maturity, loans received, subordinated liabilities				
047	EMU local governments - liabilities from repurchase transactions				
048	EMU Social Security funds - sight and current account deposits				
049	EMU Social Security funds - deposits with agreed maturity, loans received, subordinated liabilities				
050	EMU Social Security funds - funds from repurchase transactions				
051	Other non-resident banks				
052	Other non-resident general government				
053	Other non-residents				
054	**MEMORANDUM ITEMS**				
055	Total loans of Social Security funds				
056	Total deposits of Social Security funds				
057	Breakdown of accrued liabilities vis-à-vis non-resident banks				
058	- vis-à-vis other non-resident banks - loans				
059	- vis-à-vis other non-resident general governments - loans				
060	- vis-à-vis other non-residents - loans				
061	- vis-à-vis other non-resident banks - debt securities				
062	- vis-à-vis other non-resident general governments - debt securities				
063	- vis-à-vis other non-residents - debt securities				
064	Receivables from non-residents linked to derivatives				
065	Receivables from credit institutions linked to derivatives				
066	Receivables from the MNB, money market funds and other financial corporations linked to derivatives				
067	Receivables from non-bank institutions linked to derivatives				
068	Receivables from general governments linked to derivatives				
069	Receivables from households linked to derivative and from non-profit institutions helping households				
070	Transactions involving receivables from non-residents linked to derivatives				

MNB identification code: **F19, F33, F86, F87**

ASSETS AND LIABILITIES
breakdown of end-of-quarter stocks by sector and maturity

table 01   Banks, specialized financial institutions: in millions of HUF, without decimals;cooperative credit institutions.: in millions of HUF, 3 decimals

MNB serial number	Description	Forint a	Euro b	Other foreign currency c	Total d
071	Receivables from credit institutions linked to derivatives				
072	Receivables from the MNB, money market funds and other financial corporations linked to derivatives				
073	Receivables from non-bank institutions linked to derivatives				
074	Receivables from general governments linked to derivatives				
075	Receivables from households linked to derivative and from non-profit institutions helping households				
076	Liabilities due to residents linked to derivatives				
077	Liabilities due to credit institutions linked to derivatives				
078	Liabilities due to the MNB, money market funds and other financial corporations linked to derivatives				
079	Liabilities due to non-bank institutions linked to derivatives				
080	Liabilities due to general governments linked to derivatives				
081	Liabilities due to households linked to derivative and from non-profit institutions helping households				
082	Transactions involving liabilities to residents linked to derivatives				
083	Liabilities due to credit institutions linked to derivatives				
084	Liabilities due to the MNB, money market funds and other financial corporations linked to derivatives				
085	Liabilities due to non-bank institutions linked to derivatives				
086	Liabilities due to general governments linked to derivatives				
087	Liabilities due to households linked to derivative and from non-profit institutions helping households				
088	Total value of credit lines granted to non-financial corporations - revolving				
089	Of which: Sums used up from the credit line				
090	Value of multicurrency credit lines for non-financial corporations - revolvingg				
091	Of which: Sums used up from the credit line				
092	Total value of credit lines granted to non-financial corporations - non revolving				
093	Of which: Sums used up from the credit line				
094	Value of multicurrency credit lines for non-financial corporations - non revolving				
095	Of which: Sums used up from the credit line				
096	Total value of credit lines granted to households - revolving				
097	Of which: Sums used up from the credit line				
098	Total value of credit lines granted to households - non revolving				
099	Of which: Sums used up from the credit line				

MNB identification code: **F19**

COUNTRY BREAKDOWN of end-of-quarter stock of total receivables and liabilities vis-a-vis non-residents (loans given at gross book value, securities given at net book value)

table **02**   Banks, specialized financial institutions: in millions of HUF, without decimals; cooperative credit institutions in millions of HUF, with 3 decimals

MNB serial number	Description	Assets								Liabilities	
		Loans to monetary financial institutions a	Loans to other sectors b	Bonds issued by monetary financial institutions - short term c	Bonds issued by monetary financial institutions - long term, not more than 2 years d	Bonds issued by monetary financial institutions - long term, over 2 years e	Bonds issued by other sectors f	Investment certificates of money market funds g	Shares and other equity h	Deposits and other funds received from monetary financial institutions i	Deposits and other funds received from other sectors j
001	EU member countries										
002	Austria										
003	Belgium										
004	Denmark										
005	Finland										
006	France										
007	Greece										
008	Netherlands										
009	Ireland										
010	Luxembourg										
011	Great Britain										
012	Germany										
013	Italy										
014	Portugal										
015	Spain										
016	Sweden										
017	Bulgaria										
018	Cyprus										
019	Czech Republic										
020	Estonia										
021	Poland										
022	Latvia										
023	Lithuania										
024	Malta										
025	Romania										
026	Slovakia										
027	Slovenia										
028	Other non-resident										

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Breakdown of other EU currencies in Table 06. of the Supervisory balance sheet shown in the total column
ASSETS AND LIABILITIES
end of month stock CURRENCY STRUCTURE (additional information, credits at gross, securities at net book value)

Table 03　　　　　　　　Banks, specialized credit institutions: millions of HUF without decimals, coop. credit inst.: millions of HUF with 3 decimals

MNB no.	Description	Other EU currencies total						
		Cyprus Pound (CYP) a	Czech krone (CZK) b	Maltese lira (MTL) c	Polish zloty (PLN) d	Estonian krone (EEK) e	Latvian lat (LVL) f	Lithuanian litas (LTL) g
001	**ASSETS**							
002	**Loans and deposits**							
003	Loans to central government							
004	Loans to local governments							
005	Loans to resident monetary institutions and funds deposited at such institutions							
006	Loans to other financial corporations							
007	Loans to non-bank institutions - short term							
008	Loans to non-bank institutions - maximum five years							
009	Loans to non-bank institutions - over five years							
010	Personal loans							
011	Loans to non-profit institutions serving households							
012	Loans to EMU financial corportations and funds deposited at such institutions							
013	Loans to EMU residents (other than financial corportations)							
014	Loans to other non-resident banks and funds deposited at such institutions - short term							
015	Loans to other non-resident banks and funds deposited at such institutions - long term							
016	Loans to other non-residents - short term							
017	Loans to other non-residents - long term							
018	**Debt securities**							
019	Securities issued by the central government							
020	Securities issued by local governments							
021	Securities issued by resident monetary institutions							
022	Securities issued by other resident sectors							
023	Securities issued by EMU monetary institutions							
024	Securities issued by other EMU sectors							
025	Securities issued by other non-resident banks							
026	Securities issued by other non-residents							
027	**Shares of non-residents**							
028	**LIABILITIES**							
029	**Deposits, borrowings, subordinatd loan capital**							
030	From the central government							
031	From local governments							
032	From resident monetary institutions							
033	From other financial corportations							
034	Form non-bank institutions - short term							
035	Form non-bank institutions - maximum two years							
036	Form non-bank institutions - over two years							
037	Form households - short term							
038	Form households - maximum two years							
039	Form households - over two years							
040	Form non-profit institutions serving households							
041	From EMU monetary institutions							
042	From other EMU sectors							
043	From other non-resident banks - short term							
044	From other non-resident banks - long term							
045	From other non-residents - short term							
046	From other non-residents - long term							
047	**Debt securities**							
048	Other assets							
049	Other liabilities							

MNB identification code: **F19, F33, F86, F87**

Guidelines for the completion of the quarterly report related to the Supervisory Balance Sheet

I.   General instructions

The requirements as to the content, the definitions and principles set forth in the guidelines for the completion of the report of Supervisory balance sheet apply here as well.

II.   Detailed instructions for filling out the report, method of compiling the data

The report includes stocks given in the Supervisory balance sheet, broken down in further detail, therefore the data in the report (that exclude the accounts of branch offices operated abroad) must correspond to the current balance sheet data. The report must be modified if any changes have been made in the balance sheet data of report F01 and F03, respectively, or if the consolidated data of the reports containing corrected data for December (F08) or audited balance sheet data (F09 and F14), and the data detailed in this report do not correspond to each other. In the report, loans are to be given at gross book value, while securities and participations are to be given at net book value.

In accordance with point I. 6. of the Completion instructions of the supervisory balance sheet, adjustments due to reclassifications in the reference quarter as per the supervisory balance sheet relating to Table 01 of the quarterly report shall be reported in reports F86/F87. Reclassifications reported for the quarter shall be consistent with the reclassifications reported in the relevant rows of the supervisory balance sheet for the relevant months. If no adjustments occur in the course of the quarter, a "negative" report shall be submitted.

Table 01.: Assets and liabilities, breakdown of end-of-quarter stocks by sector and maturity

Lines 3-15. contain loans extended and deposits made by the reporting institution, by sector and maturity, broken down into further detail.

Lines 14. and 15. are to contain a breakdown of the sum totals given in lines 329 and 330 of table 01. of Supervisory balance sheet, the claims from other non-residents, other than banks, broken down by loans extended to other non-resident general government and other non-residents.

Lines 17-38. are to contain a further breakdown of securities other than shares, shares and other equity, as well as investment fund shares/units issued by investment funds (excluding money market funds), owned by the reporting institution, by sector and maturity.

Row 39 indicates the stock of insurance premiums reported in the balance sheet among deferred and accrued assets, not accounted for as costs of the relevant period but paid in advance, and receivables from insurance companies related to damage suffered by the credit institution – i.e. receivables already acknowledged but yet unpaid (recorded in the balance sheet) by the insurance companies for suffered damage. The above includes items related to both resident and non-resident insurance companies.

Lines 42-50. contain a further breakdown of deposits, liabilities from repurchase transactions, loans received and subordinated liabilities from other EMU general government (EMU general government with the exception of central government), by sub-sector.

Lines 51-53. are to include, together with deposits of other non-residents, the sum total of liabilities from repurchase transactions, loans received in credit and subordinated liabilities, in the breakdown of Other non-resident banks, Other non-resident general government and Other non-residents.

Lines 55-56. include total loans and total deposits of resident Social Security funds.

Lines 58-63 shall indicate the other (non-EMU) subordinated liabilities owed to non-residents from the subordinated liabilities shown in Supervisory balance sheet, in a breakdown of other non-resident banks, other non-resident general government and other non-resident sectors. The assets received in the form of loans and debt securities shall be indicated in separate lines.

Lines 65-69, 71-75, 77-81 and 83-87 shall contain information relating to transactions with residents for financial derivatives with market value, broken down according to client groups, whether shown in the balance sheet or outside the balance sheet. In the application of lines 66, 72, 78 and 84 other financial corporations shall comprise other financial intermediaries, supplementary financial service provider, insurance corporations and pension funds.

Lines 65-69: Receivables from non-residents linked to derivatives

Contains all receivables of the data provider for open futures transactions and options valued on market price at the end of the quarter.

An open forward transaction shall be shown under receivables if the derivative position was to show a positive value had the transaction been closed out at the market value prevailing at the end of the quarter, or valued by the data supplier's own pricing model if the market value is not available. The value of the receivable – position – shall be the value of the future proceeds (which can be foreseen or can only be estimated depending on the transaction on hand) less the future expenses (which can be foreseen or can only be estimated depending on the transaction on hand) at current value.

In terms of options the data provider, for being the buyer (holder) of the option, is liable to show receivables only. The value of the open option for the day (end of quarter) shall be determined based on the prevailing market price or the applied pricing model.

Lines 71-75: Transactions involving receivables from non-residents linked to derivatives

Transaction conducted during the quarter are linked to derivative dealings that had a positive value at the time of transaction.

Deals linked to derivatives are also linked to payments resulting in changes in derivative holdings and may be transacted in the following cases:
a) at the time the transaction is conducted (e.g. option premium payment),
b) upon the acquisition of derivatives with positive value at the time of purchase,
d) irrespective of the evaluation of the position, at the time of payment as contracted (e.g. interest payment made in connection with an interest-rate swap,
e) upon closing out or selling the derivative position.

Any changes in derivative assets from revaluation (changes in the price or some other attribute of the underlying instrument, i.e. changes from non-payment) shall not be reported under transactions. MNB shall calculate these revaluations based on the residual principle as the difference of changes in stocks and transactions.

Under transactions – in the appropriate sector – the **balance** of stock reducing and stock increasing turnovers shall be reported, that is generally, but not necessarily, negative (stock reducing). In connection with derivative assets stock reducing money movements (payments) occur typically, however, stock increasing turnover may also take place (e.g. currency swap interest payment, payment of option premium, purchase of derivative positions with a positive market value).

As regards stock exchange derivatives, where transactions are settled on a daily basis, the sums received by the data supplier shall be shown under derivative transactions with a negative sign.

Lines 77-81: Liabilities due to residents linked to derivatives

Contain all liabilities of the data provider for open futures transactions and options valued on market prices at the end of the quarter.
An open forward transaction shall be shown under liabilities if the derivative position was to show a negative value had the transaction been closed out at the market value prevailing at the end of the quarter, or valued by the data supplier's own pricing model if the market value is not available. The value of the liability – position – shall be the value of the future expenses (which can be foreseen or can only be estimated depending on the specific transaction) less the future proceeds (which can be foreseen or can only be estimated depending on the specific transaction)) at current value.

In terms of options the data provider, for being the seller (obligor) of the option, is liable to show debt only insofar as the liability exists.

Lines 83-87: Transactions involving liabilities to residents linked to derivatives

The transactions conducted during the quarter are linked to derivative dealings that had a negative value at the time of transaction.

Deals linked to derivatives are also linked to payments resulting in changes in derivative holdings and may be transacted in the following cases:
a) at the time the transaction is conducted (e.g. option premium income),
b) upon the purchase of derivatives with a negative market value,
c) irrespective of the evaluation of the position, at the time of payment as contracted (e.g. interest payment made in connection with an interest-rate swap,
d) upon closing out or selling the derivative position.

Any changes in derivative liabilities from revaluation (changes in the price or some other attribute of the underlying instrument, i.e. changes from non-payment) shall not be reported under transactions. MNB shall calculate these revaluations based on the residual principle as the difference of changes in stocks and transactions.

Under transactions – in the appropriate sector – the **balance** of stock reducing and stock increasing turnovers shall be reported, that is generally, but not necessarily, negative (stock reducing). In connection with derivative assets stock reducing money movements (payments) occur typically, however, stock increasing turnover may also take place (e.g. currency swap interest payment, option premium income, purchase of derivative positions with a negative market value).

As regards stock exchange derivatives, where transactions are settled on a daily basis, the sums received by the data supplier shall be shown under derivative liabilities with a negative sign.

Rows 88-95 and rows 96-99 shall specify the total value of credit lines granted to non-financial corporations and households at the end of the quarter, and the sums used up from this credit line and outstanding at the end of the quarter (at gross book value), showing revolving and non-revolving loans separately.

Rows 90-91 and rows 94-95 shall indicate. within the credit line shown in row 88 and in row 93, the total value of multicurrency credit lines granted to non-financial corporations at the end of the quarter, and the sums used up from this credit line and outstanding at the end of the quarter (at gross

book value), calculated into domestic currency using the official medium exchange rate prevailing at the end of the period.

Rows 88 to 91 and Rows 96 and 97 shall be used to report data related to revolving credit lines (overdrafts, rollover loans, etc.), for which the repaid amounts can be redisbursed up to the total value of the credit facility. Rows 88, 90 and 96 shall specify the total contractual value of revolving credit lines at the end of the quarter, and Rows 89, 91 and 97 shall indicate the sums used up from this credit line and outstanding at the end of the quarter.

In Rows 92 to 95 and Rows 98 and 99 data pertaining to those non-revolving credit lines shall be reported, where the repaid amounts cannot be redisbursed. Rows 92, 94 and 98 shall specify the total contractual value of non-revolving credit lines at the end of the quarter, and Rows 93, 95 and 99 shall indicate the sums used up from this credit line, not reduced by repayments and outstanding at the end of the quarter.

Table 02.: Country breakdown of end-of-quarter stock of total receivables and liabilities against non-residents

The table includes the breakdown of individual items of the Supervisory balance sheet, by EU member countries and other non-residents, as well as the sum total thereof. Loans extended should include receivables from repurchase agreements, and loans to monetary financial institutions should include total deposits placed with non-resident monetary financial institutions. Deposits and other sources should include loans taken, liabilities from repurchase transactions and subordinated liabilities received in credit as well.

Table 03.: Breakdown of other EU currencies in Table 06. of the Supervisory balance sheet shown in the total column

This table shall contain a further breakdown of the currencies shown in column d) Other EU currencies of Table 06. of the Supervisory balance sheet in million HUF (rounded up). This table contains only the currencies of the Member States that have joined the EU since the beginning of 2004, and not yet joined the Euro zone. The provisions prescribed for Table 06. of the Supervisory balance sheet shall also apply to the contents of these lines.

MNB identification code: **F20**

Completion instructions for the report
Balance sheet report of budgetary institutions broken down by sub-systems
(balance sheet)

General instructions

In this data supply the balance sheet statements of budgetary institutions shall be submitted in accordance with Annex 12/a to Government Decree 217/1998 (XII. 30) on the Rules of operation of the system of public finance, with the contents specified therein. In addition to intra-year quarterly statements, this data supply also includes the preliminary (flash) balance sheet and the final balance sheet pertaining to the end of the previous year.

For central budgetary institutions the data supply shall be aggregated by chapter; for social security and separated funds it shall be aggregated by fund and sub-system; for local governments it shall be aggregated by county and by sub-system; and for national economic statements a separate report shall be submitted. If the summary data fails to include the data of an organisation or (operational/supplier) sector, the data provider is required to indicate it in its report.

MNB identification code: **F28**

Completion instructions for the report
Consolidated budget report of local governments

General instructions

In this data supply the local government budget reports for local, regional and local minority governments shall be submitted in accordance with Annex 11 of Government Decree 217/1998 (XII. 30.) on the Rules of operation of the system of public finance, with the contents specified therein, and by the deadline stipulated in Article 144 of said Decree.
In addition to quarterly reports, this data supply also includes a year-end final report (compiled from the contents of the annual report).

All data shall be broken down by county total and national total.

MNB identification code: **F21**

<div align="center">

Completion instructions for the report
Budget report of social security funds

</div>

General instructions

In this data supply the cash-flow statement shall be submitted in accordance with Article 142 of Government Decree 217/1998 (XII. 30) on the Rules of operation of the system of public finance, with the contents specified therein.

In addition to the monthly reports (preliminary data) consolidated to national total on the performance of the budgetary targets of the Health Insurance Fund and the Pension Insurance Fund, annual reports containing final performance shall also be submitted.

MNB identification code: **F32**

<div align="center">

Completion instructions for the report
Report on the total gross debt of the central government

</div>

General instructions

This data supply shall consist of the textual information sheet and the table agreed by the State Debt Management Agency (ÁKK Zrt.) and the Ministry of Finance. The table shall contain the debt of the central government and the components of debt transactions, according to loan/security, forint/foreign currency, resident/non-resident breakdown. HUF-securities must be broken down by their types.

Statistical statement of non-monetary financial intermediaries
(Quarterly report of financial enterprises designated by the Magyar Nemzeti Bank)

Million HUF

	Description of balance sheet items	Forint	Euro	Other currency	Total
1.	**1. Cash on hand** (forint of other currency)				
2.	**2. Bank deposits** (current accounts and tied-up deposits)				
3.	**3. Receivables from loans** (net) (3.=3.1.+..+3.7.)				
4.	3.1. Loans to non-financial companies				
5.	3.2. Loans to financial companies				
6.	3.3. Loans to central government and local authorities				
7.	3.4. Loans to households (including employees)				
8.	3.5. Loans to nonprofit institutions serving households				
9.	3.6. Loans to non-residents				
10.	3.7. Value adjustments of loans (-)				
11.	**4. Debt securities, other than shares**				
12.	**5. Shares, participations, investment units**				
13.	**6. Other financial instruments**				
14.	6.1. Trade credits				
15.	6.2. Deferred interests				
16.	**7. Non-financial assets** (intangible and tangible asets)				
17.	**8. Balance sheet total** (8.=1.+..+7.=9.+..+13.)				
18.	**9. Own funds**				
19.	9.1. Subscribed capital				
20.	9.2. Profit or loss				
21.	**10. Provisions**				
22.	**11. Loan debt total** (11.=11.1.+..+11.4.)				
23.	11.1. Loans received from non-financial corporations				
24.	11.2. Loans received from financial corporations				
25.	11.3. Loans received from households				
26.	11.4. Loans received from non-resident entities				
27.	**12. Issued securities other than shares**				
28.	**13. Other liabilities**				
29.	13.1. Trade credits				
30.	13.2. Accrued interest payable				
31.	13.3. Liabilities to founders (dividends)				
32.	Supplementary items: positive valuation difference of derivatives				
33.	Supplementary items: negative valuation difference of derivatives				
34.	Supplementary items: interest income (cumulated during the year)				
35.	Supplementary items: interest expenditure (cumulated during the year)				

MNB identification code: **F39**

Completion instructions for the report
Statistical balance sheet of non-monetary financial intermediaries

I. General instructions

1. This statistical statement shall be compiled based on the records kept according to Hungarian accounting regulations. Unless otherwise provided by regulations pertaining to the content and valuation requirements for the data reported in the statistical balance sheet, the relevant statutory provisions governing the compilation of the supervisory balance sheet (if the data supplier prepares one) and the accounting and reporting obligations of the data supplier shall apply. Foreign currency sums contained in the balance sheet shall be converted to forint, stating separately euro and other currencies.

2. This statistical balance sheet pertains to the resident (domestic) division of the data supplier, the assets and liabilities of any foreign branch(es) should not be included. The only reference made to any foreign branch shall be limited to showing the funds provided to such branch under assets.

II. Detailed instructions for the completion of the tables

The sums shown as the total of the various assets and liabilities shall be reported at net value, less value adjustments and increased with valuation difference.

Loans and credits provided shall cover all loans and similar receivables. This category shall include the receivables from deferred payments, financial leasing and factoring, and receivables from the sale of assets under a repurchase agreement.

The amount of loans provided by the data supplier to own employees is to be reported under the appropriate sector, under households.

MNB identification code: **F57**

Completion instructions for the report
Daily flash report of the Hungarian State Treasury

General instructions

This data supply consists of tables performed by aggregating the daily, account-levelled report of the Hungarian State Treasury. The tables shall include the income and expense turnovers of the central government, the separate state funds and social security funds, as well as all payments related to the funding of the central budget, on the basis of the treasury accounts.

Any changes to the contents and structure of the tables shall be reported by the Hungarian State Treasury to the MNB at the beginning of the year. Any intra-year changes shall be reported, prior to the data supply, to the contact person of the MNB (specified in the technical guidelines available on the official website of the MNB, as per point 6 of Annex 3).

MNB identification code: **F58**

Completion instructions for the report
Monthly report of the Hungarian State Treasury on the data of the sub-systems of the central budget

General instructions

In the framework of this data supply the data supplier shall submit a report indicating the financial position of the general government and its specific sub-systems (central budget, separate state funds, social security funds) consisting of tables and textual descriptions. This data report shall contain tables with the following contents:

Preliminary balance of the central budget
Detailed report on the income and expenses of the central budget
Statement of VAT payments
Report on family benefits
Report on housing subsidies
Monthly status of the loan portfolio of social security funds
Preliminary balance of the social security budget
Monthly report on the income and expenses of social security
Monthly payments of benefits outside the budget of social security funds
Preliminary report on the budgetary performance of separate state funds (broken down by fund)
Information on income related to debt service
Information on expenses related to debt service
Information on debt payments

Country breakdown of the assets and liabilities of money market funds vis-à-vis non-residents

Table 01

million HUF

No.	Description	Assets								Liabilities
		Claims from deposits at monetary institutions and repo transactions	Deposits at non-monetary institutions	Securities other than shares issued by monetary institutions - short term	Securities other than shares issued by monetary institutions - long term - less than 2 years	Securities other than shares issued by monetary institutions - long term - more than 2 years	Securities other than shares issued by non-monetary institutions	Investment fund shares of money-market funds	Shares and other participations	Liabilities from loans extended by credit institutions and repo transactions
		a	b	c	d	e	f	g	h	i
001	**EU member countries**									
002	Austria									
003	Belgium									
004	Cypress									
005	Danmark									
006	Finnland									
007	France									
008	Greece									
009	Netherlands									
010	Ireland									
011	Luxemburg									
012	Malta									
013	Great-Britain									
014	Germany									
015	Italy									
016	Portugese									
017	Spain									
018	Sweden									
019	Slovakia									
020	Slovenia									
021	Other EU-member countries total									
022	**Other foreign countries**									

Reporting instructions for the
Country breakdown of the assets and liabilities of money market funds vis-à-vis non-residents

I. General instructions

The definition of money market funds is provided in point I.A.4 of this Annex.

The scope of money market funds is revised by the MNB on a yearly basis, in November. Data reporting shall cover those money market funds which were already operational on the last day of the reference period, and also those which were included in the group of money market funds during the November revision.

The table shall indicate the total sum of claims vis-à-vis non-residents (claims from deposits and repo transactions, debt securities in the portfolio broken down by maturity, investment fund shares of money market funds, and shares and other participations owned by the fund) and the total stock of liabilities vis-à-vis non-residents deriving from loans taken and repo transactions shown on the liability side of the balance sheet, detailed in two breakdowns: European Union Member States and Rest of the world.

The table shall be compiled on the basis of the end-of-month general ledger statement, however, all stocks must be adjusted by corrections and items carried forward relating to the value date as they are revealed by the third business day of the month.

As regards the contents and assessment of the data – unless otherwise provided in these completion instructions – the provisions of the Szmt., Hpt. and Tpt., as well as those of Government Decree 215/2000 (XXI. 11.) on the Special provisions regarding the annual reporting and bookkeeping obligations of investment funds shall apply.

The end-of-month stock of (currency or foreign exchange) assets and liabilities denominated in foreign currency shall be reported in forint converted at the official FX rate published by the MNB, prevailing on the last day of the month.

The assets and liabilities denominated in currencies which are not listed by the MNB, and similar foreign exchange and foreign currency stocks shall be converted to forint based on the central rate published by a Hungarian national daily newspaper under exchange rates for world currencies, in effect on the last day of the month, or failing this, based on the average central rate used by the money market fund during the last month.

Own assets in the table – e.g. receivables or securities (hereinafter assets) – shall be shown with original maturity (as specified in the contract), not decreased by the value of assets transferred under repurchase agreements. Deposits placed and receivables from repo transactions shall be reported without accrued interest and depreciation.

Liabilities from loans taken and repo transactions shall be reported without the accrued interest proportionate to the business year.

II. Detailed instructions for the completion of the tables

Claims from deposits and repo transactions (columns a and b)

These rows are used to report deposits placed by money market funds with credit institutions, including the settlement account of the money market fund maintained by the credit institution, as well as claims from collateral type repo transactions.

Securities other than shares (columns c to f)

These rows shall indicate bonds within the portfolio of the money market fund issued by EMU states and by the relevant sectors of the Rest of the world category (monetary and non-monetary institutions), broken down by the requested maturity.

Investment fund shares of money market funds (column g)

In this column the data supplier shall report the investment fund shares in its portfolio issued by another money market fund, shown separately for EMU states and for the Rest of the world.

Shares and other equities (column h)

In this column the data supplier shall report the shares and participations owned by it, as well as its investment fund shares issued by non-money market funds, shown separately for EMU states and for the Rest of the world.

Liabilities from loans extended by credit institutions and repo transactions (column i)

In this column the data supplier shall report loans taken from credit institutions on behalf of the money market fund (for the purpose of re-purchasing the investment fund shares of the fund), and all liabilities from collateral type repo transactions, according to the breakdown indicated in the table.

The methodological guidelines assisting in the completion of the tables and the revision rules provided to ensure error free submission, as referred to in points 9 and 5of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

MNB identification code: **F97**

Key financial data of companies owned by the central government or local governments, and of public utility companies

Million HUF

No.	Description	Data at the end of previous year	Data at end of the reference quarter
Balance sheet items:			
01	Non-financial instruments (intangible and tangible assets, inventories)		
02	of which: Prepayments (on fixed assets, inventories and intangible assets)		
03	Long-term loans (including loans provided to affiliated companies)		
04	Debt securities (long and short term together)		
05	Shares and participations (short and long term together)		
06	Total receivables (under current assets)		
07	of which: Trade receivables (including the receivables due from affiliated companies)		
08	of which: Loans (including loans provided to affiliated companies)		
09	Liquid assets (cash, checks and bank accounts)		
10	of which: Cash		
11	Accrued and deferred assets (it may also be estimated during the year)		
12	of which: Unbilled services, advances		
13	Balance sheet total (it may also be estimated during the year)		
14	Shareholders' equity (it may also be estimated during the year)		
15	of which: Profit or loss (interim/preliminary/balance sheet)		
16	Total liabilities		
17	of which: Long-term credits and borrowings		
18	of which: Liabilities stemming from government assets received		
19	of which: Debt securities (short and long term)		
20	of which: Short-term credits and borrowings (including from affiliated companies)		
21	of which: Advance payments received from customers (including from affiliated companies)		
22	of which: Trade payables (including to affiliated companies)		
23	of which: Liabilities to owners (from dividends)		
24	Accrued and deferred liabilities (it may also be estimated during the year)		
25	of which: Accrued interest payable		
26	of which: Unbilled services, advances		
Auxiliary data:			
27	Loans granted to resident companies in forints (short and long term)		
28	Loans granted to resident companies in foreign currencies (short and long term)		
29	Funds received from central government (cumulated within the year)		
30	Total operating costs (cumulated within the year)		
31	Net sales revenues (cumulated within the year)		
32	Dividend or share from profits paid, interim dividends		

Completion instructions for the report
Key financial data of companies owned by the central government or local governments, and of public utility companies

I. General instructions

1. The MNB shall notify in writing the designated data supplier on its obligation to submit a data supply.

   The first report shall be filed on the first calendar quarter of the initial year, whereas the last report is to be filed on the fourth quarter of that year. Reports for all four quarters of the year shall be filed by all designated data suppliers regardless of any changes in their ownership structure (sector) or in their scope of activities during the course of the year.

2. The tables shall be completed in accordance with the Hungarian accounting regulations, relying upon accounting records, with figures indicated in HUF millions. The data reported shall pertain to the designated company, an independent entity with its own corporate name and identifier number. Consolidated data of company groups must not be included.

   Each report shall contain information concerning the previous calendar year and the quarter of the year to which the report pertains (current quarter). In the event of any changes in the data pertaining to the previous year since the last report was filed, they shall be updated in the table. The data relating to the quarters of the year, and the data relating to year-end or the entire year may contain estimates as well. Estimation shall be employed if the company does not close its books at the ends of calendar quarters, or if closing the books is not completed by the deadline for filing the report. The (preliminary) data of the quarters need not be reported repeatedly upon any changes (due to new information).

II. I. Detailed instructions for the completion of the tables
Contents of the rows within the table:

12. Of which: Unbilled services, advances
Of accrued and deferred assets the part of income and expenses which are related to unbilled services and advance payments shall be shown separately. This category includes advances paid on continuosly used services, subscription fees, rental fees and lease charges, or the part of services not yet billed for and not yet shown under trade receivables (e.g. energy that remained in the metering equipment). It may also be estimated.

13. Balance sheet total
It may be estimated where any part of the assets and liabilities had been estimated during the year. However, the following correlations must exist within the table:

Row 13 = row 1 + row 3 + row 4 + row 5 + row 6 + row 9 + row 11, or
Row 13 >= row 14 + row 16 + row 24 (since no information is requested on provisions)

14. Shareholders' equity
Capital accumulated during the year shall be reported and shown at year-end upon the preliminary (first) report, including interim dividends approved during the year and the final dividends approved for

the entire year. The annual figure shall be adjusted subsequently to show the amount indicated in the annual account (not containing the approved amount of dividends). The approved dividend must be shown under equity capital in any interim or in the first year-end (quarterly) report for the purpose of clarity, if its amount is already known or has been already paid.

15. Of which: Profit or loss for the year

Preliminary accounting profit or loss containing dividends during the year or at year-end upon filing the first report (if it pertains to the fourth quarter of the year). If the company's books are not closed out for the quarter in question, the amount of profit or loss may be estimated (consistent with estimated accruals and deferrals). In subsequent reports, after the annual figures are finalised, the amount of profit or loss shall be adjusted to show the amount indicated in the balance sheet of the annual account, and shall be so indicated in the column entitled "End of previous year". The amount of equity capital and the amount of liabilities shall change accordingly.

18. Of which: Liabilities from central or local government assets received

Indicate in this row the amount shown under other long-term liabilities from central government or local government assets received under concession contract or under asset management contract (if applicable).

23. Of which: Liabilities to owners

This liability typically originates from dividends and shares payable to founders and owners, irrespective of which item it is shown under in the balance sheet (liabilities to affiliated companies and participating companies, other short-term liabilities). This figure shall be calculated in consonance with own funds, profit or loss, and with paid dividends (row 32).

27. Loans granted to resident companies in forint

This category includes the loans shown under Rows 3 and 8 that the data provider has provided to another resident corporations in forint. Affiliated and participating partners shall also be included.

28. Loans granted to resident companies in foreign currencies

This category includes the loans shown under rows 3 and 8 that the data provider has provided to another resident corporations in foreign currency. Affiliated and participating partners shall also be included.

29. Funds received from central government

Payments in the reference year that are related to capital increase, loans or subsidies received from the central government or from an asset management organisation exercising ownership rights. Any amounts received from EU funds shall also be reported here.

30. Total operating costs

All expenses and expenditure pertaining to the reference year through the operating and business profit or loss, including material, personnel and other expenditure as well as depreciation. Estimates may be used for their interim definition.

MNB identification code: **F98**

Completion instructions for the report
Balance sheet of corporations preparing detailed annual reports

General instructions

In this data supply the Ministry of Justice and Law Enforcement is required to submit "A" and "B" type balance sheets of normal (not simplified), not consolidated annual corporate reports it processed electronically. The data shall include the corporate registration numbers (first eight digits of the tax number), the currency and currency unit of the report, and balance sheet data pertaining to the basis year and to the reference year.

Portfolio of receivables vis-a-vis non-financial corporations

Table 01.: Portfolio of Forint loans over one year offered to non-financial corporations, at gross book value

(Banks and specialised credit institutions: in HUF million without decimals, co-operative credit institutions: in HUF million with 3 decimals)

Line code	Sectors and sub-sectors of the economy	Forint loans over one year …… …… 200.. Closing portfolio a
01	Agriculture, hunting, forestry, fishing	
02	Mining and mining support service activities	
03	Manufacturing	
04	of which: manufacture of food products, beverages and tobacco products	
05	manufacture of coke and refined petroleum products, manufacture of chemicals and chemical products, manufacture of rubber and plastic products, manufacture of basic pharmaceutical products and pharmaceutical preparations	
06	manufacture of basic metals and fabricated metal products	
07	manufacture of machinery and equipment, manufacture of electrical equipment, manufacture of computer, electronic and optical products, manufacture of instruments, manufacture of transport equipment	
08	manufacture of textiles and wearing apparel, manufacture of leather and related products, manufacture of footwear, manufacture of wood and wood products, manufacture of paper and paper products, printing and reproduction of recorded media, manufacture of furniture, repair and installation of machinery and equipment, manufacturing not elsewhere classified	
09	manufacture of other non-metallic mineral products	
10	Electricity, gas and steam supply, air-conditioning	
11	Water supply, sewerage, waste management and remediation activities	
12	Construction	
13	Wholesale and retail trade, repair of motor vehicles and motorcycles	
14	Accomodation and food service activities	
15	Information and communication	
16	Transport and storage	
17	Financial and insurance activities	
18	Real estate activities	
19	Professional, scientific and technical activities, administrative and supporting service activities	
20	Other activities	
21	**WHOLE-ECONOMY SECTORS TOTAL**	
22	Disbursement in the reporting year	

Portfolio of receivables vis-a-vis non-financial corporations

Table 02.: Portfolio of Forint loans less than one year offered to non-financial corporations, at gross book value

(Banks and specialised credit institutions: in HUF million without decimals, co-operative credit institutions: in HUF million with 3 decimals)

Line code	Sectors and sub-sectors of the economy	Overdrafts …… …….200.. Closing portfolio	Loans less than one year ….. …….200. Closing portfolio
		a	b
01	Agriculture, hunting, forestry, fishing		
02	Mining and mining support service activities		
03	Manufacturing		
04	of which: manufacture of food products, beverages and tobacco products		
05	manufacture of coke and refined petroleum products, manufacture of chemicals and chemical products, manufacture of rubber and plastic products, manufacture of basic pharmaceutical products and pharmaceutical preparations		
06	manufacture of basic metals and fabricated metal products		
07	manufacture of machinery and equipment, manufacture of electrical equipment, manufacture of computer, electronic and optical products, manufacture of instruments, manufacture of transport equipment		
08	manufacture of textiles and wearing apparel, manufacture of leather and related products, manufacture of footwear, manufacture of wood and wood products, manufacture of paper and paper products, printing and reproduction of recorded media, manufacture of furniture, repair and installation of machinery and equipment, manufacturing not elsewhere classified		
09	manufacture of other non-metallic mineral products		
10	Electricity, gas and steam supply, air-conditioning		
11	Water supply, sewerage, waste management and remediation activities		
12	Construction		
13	Wholesale and retail trade, repair of motor vehicles and motorcycles		
14	Accomodation and food service activities		
15	Information and communication		
16	Transport and storage		
17	Financial and insurance activities		
18	Real estate activities		
19	Professional, scientific and technical activities, administrative and supporting service activities		
20	Other activities		
21	**WHOLE-ECONOMY SECTORS TOTAL**		

Portfolio of receivables vis-a-vis non-financial corporations

Table 03.: Portfolio of foreign exchange loans offered to non-financial corporations, at gross book value

(Banks and specialised credit institutions: in HUF million without decimals, co-operative credit institutions: in HUF million with 3 decimals)

Line code	Sectors and sub-sectors of the economy	Foreign exchange loans over one year …… …….200.. Closing portfolio	Foreign exchange loans less than one year ….. …….200. Closing portfolio
		a	b
01	Agriculture, hunting, forestry, fishing		
02	Mining and mining support service activities		
03	Manufacturing		
04	of which: manufacture of food products, beverages and tobacco products		
05	manufacture of coke and refined petroleum products, manufacture of chemicals and chemical products, manufacture of rubber and plastic products, manufacture of basic pharmaceutical products and pharmaceutical preparations		
06	manufacture of basic metals and fabricated metal products		
07	manufacture of machinery and equipment, manufacture of electrical equipment, manufacture of computer, electronic and optical products, manufacture of instruments, manufacture of transport equipment		
08	manufacture of textiles and wearing apparel, manufacture of leather and related products, manufacture of footwear, manufacture of wood and wood products, manufacture of paper and paper products, printing and reproduction of recorded media, manufacture of furniture, repair and installation of machinery and equipment, manufacturing not elsewhere classified		
09	manufacture of other non-metallic mineral products		
10	Electricity, gas and steam supply, air-conditioning		
11	Water supply, sewerage, waste management and remediation activities		
12	Construction		
13	Wholesale and retail trade, repair of motor vehicles and motorcycles		
14	Accomodation and food service activities		
15	Information and communication		
16	Transport and storage		
17	Financial and insurance activities		
18	Real estate activities		
19	Professional, scientific and technical activities, administrative and supporting service activities		
20	Other activities		
21	**WHOLE-ECONOMY SECTORS TOTAL**		

Portfolio of receivables vis-a-vis non-financial corporations

Table 04.: Portfolio of total Forint and foreign exchange loans offered to non-financial corporations, at net book value (corrected for devaluation and valuation difference)

(Banks and specialised credit institutions: in HUF million without decimals, co-operative credit institutions: in HUF million with 3 decimals)

Line code	Sectors and sub-sectors of the economy	Total Forint loans …… …….200.. Closing portfolio a	Total foreign exchange loans ….. …….200. Closing portfolio b
01	Agriculture, hunting, forestry, fishing		
02	Mining and mining support service activities		
03	Manufacturing		
04	of which: manufacture of food products, beverages and tobacco products		
05	manufacture of coke and refined petroleum products, manufacture of chemicals and chemical products, manufacture of rubber and plastic products, manufacture of basic pharmaceutical products and pharmaceutical preparations		
06	manufacture of basic metals and fabricated metal products		
07	manufacture of machinery and equipment, manufacture of electrical equipment, manufacture of computer, electronic and optical products, manufacture of instruments, manufacture of transport equipment		
08	manufacture of textiles and wearing apparel, manufacture of leather and related products, manufacture of footwear, manufacture of wood and wood products, manufacture of paper and paper products, printing and reproduction of recorded media, manufacture of furniture, repair and installation of machinery and equipment, manufacturing not elsewhere classified		
09	manufacture of other non-metallic mineral products		
10	Electricity, gas and steam supply, air-conditioning		
11	Water supply, sewerage, waste management and remediation activities		
12	Construction		
13	Wholesale and retail trade, repair of motor vehicles and motorcycles		
14	Accomodation and food service activities		
15	Information and communication		
16	Transport and storage		
17	Financial and insurance activities		
18	Real estate activities		
19	Professional, scientific and technical activities, administrative and supporting service activities		
20	Other activities		
21	**WHOLE-ECONOMY SECTORS TOTAL**		

Portfolio of receivables vis-a-vis non-financial corporations

Table 05.: Portfolio of business loans offered to non-financial corporations, and portfolio of loans offered to small-size enterprises

(Banks and specialised credit institutions: in HUF million without decimals, co-operative credit institutions: in HUF million with 3 decimals)

Sor-szám		Loans less than one year		Loans over one year	
		forint	foreign currency	forint	deviza
		200...... .... Closing portfolio			
		a	b	c	d
01	Subsidised loans:				
02	„Sikeres Magyarországért" enterprise-development loan programme ("For succesful Hungary")				
03	„Sikeres Magyarországért" agricultural development loan programme ("For succesful Hungary")				
04	"Széchenyi" card loans				
05	"Lánchíd" factoring				
06	Prefinancing of subsidy to the agriculture				
07	Subsidised home-building loans for enterprises				
08	Loans associateg with subsidies of EU				
09	Loan offered with institutional subsidy of EU (refinancing, undertaking a guarantee)				
10	Other subsidised loan-construction				
11	other loans with subsidiesed interest from Ministy of Economic				
12	other loans with subsidiesed interest from Ministy of Finance				
13	other loans with subsidiesed interest from Ministy of Agriculture and Water Supply				
14	other				
15	Classification of loans by size of enterprises				
16	For middle-size enterprises				
17	For small enterprises				
18	For micro-size enterprises				

MNB identification code: **H01, H09**

**Completion instructions for the report
Claims from non-financial corporations**

I. General instructions

1. With respect to co-operative credit institutions (H09) and EEA branches (H01), the group of data providers shall be reviewed annually on the basis of the supervisory balance sheet as at 30 June. Co-operative credit institutions and EEA branches that qualify for reporting obligations shall comply with reporting obligations from the year following the size limit review.

The report shall be compiled using the Uniform Sector Classification System of Business Activities published by the HCSO (Hungarian Central Statistical Office), as effective from time to time. Data on non-financial companies engaged in financial activities as their main activities under the Uniform Sector Classification System of Business Activities are to be reported in line "17. Financial and insurance activities".

II. Detailed instructions for the completion of the tables

1. Tables H01 through H04 must be consistent with the data in the supervisory balance sheet, which shall pertain to the "Whole-economy sectors total" row. Mandatory requirements as referred to in point 5 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB. Data of banks and specialised credit institutions which have foreign branches must correspond to the data in the supervisory balance sheet which includes also data of their foreign branches.

2. In Tables 01 to 03 and 05 loan portfolio data are to be reported at gross book value (not corrected for devaluation and valuation difference). Table 04 includes total forint and foreign exchange loan portfolios at net book value (corrected for devaluation and valuation difference).

3. The classification of enterprises in rows 16-18 of Table 05 must be in accordance with the provisions of Article 3 of Act XXXIV of 2004 on Small and medium-size enterprises and the support of their development.

COMPOSITION OF LOANS EXTENDED TO THE HOUSEHOLD SECTOR

Table 01: Composition of loan portfolio to households by classification groups and overdue payment

HUF million

HUF million

Number of row	Designation	Problem-free	Special watched		Substandard		Doubtful		Bad		Total		Receivables written off		Not problem-free receivables sold			Problem-free receivables sold			Composition of the housing loan portfolio to households by overdue payment classification						
			net	gross/ recorded	net	gross/ recorded	net	gross/ recorded	net	gross/ recorded	net	gross/ recorded	net	gross/ recorded	net	gross/ recorded	selling price	net	gross/ recorded	selling price	No overdue payment	Overdue payment within 30 days from due date	30-60 days overdue	60-90 days overdue	90-180 days overdue	180-360 days overdue	360 days overdue
		a	b	c	d	e	f	h	i	j	k	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z
01	Housing loan - market-priced and other HUF loans																										
02	Housing loan - subsidized HUF loans																										
03	Housing loan - FX-based loans																										
04	General purpose mortgage loan - HUF																										
05	General purpose mortgage loan - FX-based																										
06	Personal loan - HUF																										
07	Personal loan - FX-based																										
08	Car loan - HUF																										
09	Car loan - FX-based																										
10	Overdraft credit - total																										
11	of this: credit card loan																										
12	Consumer and other loans																										
13	of this: credit card loan																										
14	Other loans																										
15	Total																										

Table 02: Composition of the housing loan and general purpose mortgage loan portfolio by LTV

HUF million

Number of row	Designation	Housing loans								General purpose mortgage loans			
		Loans disbursed in the reporting quarter				Current principal balance				Loans disbursed in the reporting quarter		Current principal balance	
		Market-priced and other HUF loans	Subsidized HUF loans	FX-based loans	from a, b, c, loans to civil servants and First housing loans	Market-priced and other HUF loans	Subsidized HUF loans	FX-based loans	from e, f, g, loans to civil servants and First housing loans	HUF loans	FX-based loans	HUF loans	FX-based loans
		a	b	c	d	e	f	g	h	i	j	k	l
01	Without mortgage coverage												
02	Under 20%												
03	Between 20-30%												
04	Between 30-40%												
05	Between 40-50%												
06	Between 50-60%												
07	Between 60-70%												
08	Between 70-80%												
09	Between 80-90%												
10	Above 90%												
11	Total												
12	Buying/building of new flat												
13	Buying of used flat												
14	Other purpose												

LTV (Loan to Value) = ratio of loan to the value of the collateral calculated on the basis of the latest data available on the relevant real estate

Table 03: Breakdown of the household loans according to the remaining term and the redemption of capital.

million HUF

No.	Description	According to remaining term (on the basis of cash-flow)								Redemption of capital	
		matured	0-90 days	91-365 days	1-2 years	2-5 years	above 5 years	without maturity	total	Total	Preredemption
		a	b	c	d	e	f	g	h	i	j
01	Housing loan - market-priced and other HUF loans										
02	Housing loan - subsidized HUF loans										
03	Housing loan - FX-based loans										
04	General purpose mortgage loan - HUF										
05	General purpose mortgage loan - FX-based										
06	Personal loan - HUF										
07	Personal loan - FX-based										
08	Car loan - HUF										
09	Car loan - FX-based										
10	Overdraft credit - total										
11	of this: credit card loan										
12	Consumer and other loans										
13	of this: credit card loan										
14	Other loans										
15	Total										
16	of this: combined construction										
17	of this: LTP-combined construction										
18	of this: other combined construction										
19	Capital redemptions paid/payable on the combined constructions during the quarter										
20	Interest redemptions paid/payable on the combined constructions during the quarter										

MNB identification code: **H34**

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Completion instructions for the report

Composition of loans extended to households

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I. General instructions

1. With respect to EEA branches the scope of data suppliers is revised annually on the basis of the supervisory balance sheet of 30 June. EEA branches with new data supplier obligations shall submit their data supplies from the year following the year of the size limit review. The tables of this report shall also indicate the loans provided to own employees, consequently, it shall be completed by banks whose loan portfolio contains loans to employees only.

2. HUF housing loans provided to own employees not subsidized by the state must be reported in columns/rows "market priced and other". If the entity provides the housing loans to its own employees in foreign currency, those must be reported as fx-based housing loans without separation. Mandatory compliances within the data supply and as they relate to the supervisory balance sheet as referred to in point 5 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

3. The amount of foreign currency loan portfolio translated to Hungarian forint disbursed and repaid in the reference quarter is calculated considering the MNB central exchange rate related to the end of the reference quarter.

II. Detailed instructions for the completion of the tables

Table 01

The table shall contain the stock data representing exposure based on the classification categories under the relevant statutory provisions governing the criteria of the classification and evaluation of outstanding debts. The net and gross book value of the portfolios is to be provided in each classification group. The ratio of the two shall comply with the provisions of Government Decree 250/2000 (XII. 24.) on the Classification and evaluation of outstanding debt, investments, off-balance sheet items and collateral. In relation to written off and problematic and non problematic sold debt, aggregated data for the reference year shall be indicated.

For the purposes of breakdown of the portfolio – as a difference from previous years – not the maturity by items must be reported but it must be classified on the basis of the most-earlier-matured receivable against certain client. Though the following criteria shall apply when filling in this part of the table:
:

The claim is overdue, if the capital or interest redemption is overdue or the credit institution renders it overdue or it becomes overdue on the basis of relevant legal regulation and the credit institution has not written it off as unrecoverable debt according to accounting standards. In the table only the capital claims must be reported in gross book value.
In column „problem free" only those items shall be reported where the performance is according to the agreement.
All the items against certain client must be indicated in the row of the most-earlier-matured claim. If the credit institution has more than one agreement or more than one type of agreement with certain client, the total stock related to that client must be broken down by types in the column of the most-

earlier-matured item. Most-earlier-matured capital or interest claim is the claim not performed by the client according to the agreement apart from the fact that more than 30-days-matured interest claims must be made contingent in accordance with accounting standards and it must not be contained by the receivables.

In the case of purchased and matured claims the overdue shall be calculated since the date of non-payment in the original contract apart from the date of the purchase of the claim by the credit institution.

Table 02

In rows 1–11 of the table, the housing loan portfolio and the general purpose loan portfolio is to be presented on the basis of the LTV (loan-to-value) ratio. In determining the value of collateral, the latest data available on the value of the real estate must be taken into consideration. When loans are disbursed in several installments, classification must be based on the LTV ratio calculated on the total amount of the loan facility approved. The classification of housing loans provided for financing the purchase or construction of new homes must be based on the LTV taken into account when the relevant loan is approved.

Housing loans granted without mortgage coverage shall be indicated in a separate row.

Loans granted under Government Decree 4/2005 (I. 12.) on the Detailed rules of undertaking and providing government guarantee for housing loans extended to public officials and civil servants under guarantees provided by the Government and for housing loans extended to young persons (First housing loan) shall be highlighted among all other housing loans.

Rows 12–14 shall indicate all housing loans provided during the reference quarter according to the type of use (buying/building of new flat, buying of used flat, other purpose), irrespective of the LTV ratio.

Table 03

Columns *a to h* shall indicate the remaining term of household loans calculated on a cash-flow basis and broken down by product. In column a *Matured*, matured items shall be reported at gross book value. In columns *b to f* items with a maturity shall be reported according to their remaining term. In the case of deferred payment housing loans and tuition fee related loans capitalised interests, for which provisions must be set aside as per Gov. Decree 215/2000 (XII. 11.), shall not be included in the maturity breakdown. Column *g* contains all assets not related to a specific term (maturity).

Rows 16 to 18 shall indicate the cash-flow data of those loan-related combined structures, where the loan payments (principal and/or interest) are not made directly to the bank, but rather to some linked product (building societies, unit-linked insurance, etc.). These rows may not include any amounts paid directly to the bank. . (For instance in a case of a combined product the client pays only interest in the first 8 years while the capital accumulates on the related product. After the first 8 years it is time for the client to pay the accumulated capital to the bank. In rows 11-14 the amount payable must be classified by the remaining term and the same amount shall be shown in rows 16-18 at the appropriate product.)

Columns i and j shall indicate the principal payment of loans provided to households for the reference quarter, broken down by product. Prepayment means the repayment of the principal in part or in full before the due date fixed in the loan contract.

Rows 19 and 20 shall contain the amount of interest and principal payments due to the bank for the reference quarter, but paid instead to a linked structure. If the bank has no information about the real payments, the payable interest and capital calculated at the loan grant shall be indicated in these rows.

Report on the rate of interest on the loans and deposits of non-financial corporations

Table 01: New businesses - data on HUF new deposit and HUF loan contracts

Code of row	Categories	new business (HUF million)	agreed interest rate %	annualised agreed rate %
		a	b	c
01	Deposits with agreed maturity - up to 1 year			
02	Deposits with agreed maturity - over 1 and up to 2 years			
03	Deposits with agreed maturity - over 2 years			
04	Repos			
05	Other loans - floating rate and up to 1 year initial rate fixation - up to 1 million euro - up to one year original maturity			
06	Other loans - floating rate and up to 1 year initial rate fixation - up to 1 million euro - over one year original maturity			
07	Other loans - over 1 and up to 5 years initial rate fixation - up to an amount of EUR 1 million			
08	Other loans - over 5 years initial rate fixation - up to an amount of EUR 1 million			
09	Other loans - floating rate and up to 1 year initial rate fixation - over 1 million euro - up to one year original maturity			
10	Other loans - floating rate and up to 1 year initial rate fixation - over 1 million euro - over one year original maturity			
11	Other loans - over 1 and up to 5 years initial rate fixation - over an amount of EUR 1 million			
12	Other loans - over 5 years initial rate fixation - over an amount of EUR 1 million			

Report on the rate of interest on the loans and deposits of non-financial corporations

Table 02: Outstanding amounts - HUF loans and deposits

Code of row	Categories	actual interest rate %	annualised agreed rate %
		a	b
01	Overnight deposits		
02	Deposits with agreed maturity - up to 2 years		
03	Deposits with agreed maturity - over 2 years		
04	Repos		
05	Bank overdrafts		
06	Other loans - up to 1 year		
07	Other loans - over 1 and up to 5 years		
08	Other loans - over 5 years		

Report on the rate of interest on the loans and deposits of non-financial corporations

Table 03: New businesses - data on EUR deposit and EUR loan contracts

Code of row	Categories	new business (HUF million)	agreed interest rate %	annualised agreed rate %
		a	b	c
01	Deposits with agreed maturity - up to 1 year			
02	Deposits with agreed maturity - over 1 and up to 2 years			
03	Deposits with agreed maturity - over 2 years			
04	Repos			
05	Other loans - floating rate and up to 1 year initial rate fixation - up to 1 million euro - up to one year original maturity			
06	Other loans - floating rate and up to 1 year initial rate fixation - up to 1 million euro - over one year original maturity			
07	Other loans - over 1 and up to 5 years initial rate fixation - up to an amount of EUR 1 million			
08	Other loans - over 5 years initial rate fixation - up to an amount of EUR 1 million			
09	Other loans - floating rate and up to 1 year initial rate fixation - over 1 million euro - up to one year original maturity			
10	Other loans - floating rate and up to 1 year initial rate fixation - over 1 million euro - over one year original maturity			
11	Other loans - over 1 and up to 5 years initial rate fixation - over an amount of EUR 1 million			

12	Other loans - over 5 years initial rate fixation - over an amount of EUR 1 million			

Report on the rate of interest on the loans and deposits of non-financial corporations

Table 04: Outstanding amounts - EUR loans and deposits

Code of row	Categories	actual interest rate %	annualised agreed rate %
		a	b
01	Overnight deposits		
02	Deposits with agreed maturity - up to 2 years		
03	Deposits with agreed maturity - over 2 years		
04	Repos		
05	Bank overdrafts		
06	Other loans - up to 1 year		
07	Other loans - over 1 and up to 5 years		
08	Other loans - over 5 years		

Report on the rate of interest on the loans and deposits of non-financial corporations

Table 05: New businesses - data on CHF new deposit and CHF loan contracts

ode of ro	Categories	new business (HUF million)	agreed interest rate %	annualised agreed rate %
		a	b	c
01	Other loans - floating rate and up to 1 year initial rate fixation - up to 1 million euro - up to one year original maturity			
02	Other loans - floating rate and up to 1 year initial rate fixation - up to 1 million euro - over one year original maturity			
03	Other loans - over 1 and up to 5 years initial rate fixation - up to an amount of EUR 1 million			
04	Other loans - over 5 years initial rate fixation - up to an amount of EUR 1 million			
05	Other loans - floating rate and up to 1 year initial rate fixation - over 1 million euro - up to one year original maturity			
06	Other loans - floating rate and up to 1 year initial rate fixation - over 1 million euro - over one year original maturity			
07	Other loans - over 1 and up to 5 years initial rate fixation - over an amount of EUR 1 million			
08	Other loans - over 5 years initial rate fixation - over an amount of EUR 1 million			

Report on the rate of interest on the loans and deposits of non-financial corporations

Table 06: Outstanding amounts - CHF loans

Code of row	Categories	stock (million HUF)	actual interest rate %	annualised agreed rate %
		a	b	c
01	Bank overdrafts			
02	Other loans - up to 1 year			
03	Other loans - over 1 and up to 5 years			
04	Other loans - over 5 years			

MNB identification code: **K01**

Completion instructions for the report

Report on the interest rates of the deposits and loans of non-financial corporations

I. General instructions

The MNB shall notify in writing the designated data supplier on its obligation to submit a data supply.

A glossary of terms used in the tables and in these completion instructions is located in point I.H.2 of this Annex.

II. Detailed instructions for the completion of the tables

1. New businesses

New contracts shall be included in the reports covering the date/month of the conclusion of the contract.
The value of new contracts shall be reported with an accuracy of three decimals, while all data defined in percentages shall be reported with an accuracy of four decimals.

For interest rates 0.0000 should be reported, when the interest rate is in fact 0%. If there is no new contract or outstandings with respect to a specific loan product in the given month, the box should be left blank („).

2. Outstanding amounts
The volume of end-of-month outstandings – except the overdraft row of Table 06 – should not be included in the data supply, because they are identical with the relevant rows in the supervisory balance sheet (with the following exceptions: neither bad loans, nor interest receivables due, but not suspended, stated as credit shall be reported). If the outstandings corresponding to the same line in the supervisory balance sheet are less than HUF 500,000, the interest rate does not have to be included.

For outstanding amounts, the prevailing interest rate means the rate which applies to loans and deposits on the last day of the reference month (and not the announced one).

For overdrafts and overnight deposits, only interest rates on outstanding amounts are to be reported.

The portfolio and interest rates of bad loans are not to be included in the weighted average interest rate.

When calculating the average interest rate, it is not required to include the amount of interest or interest type commission (if non-interest bearing) that is due, not paid, but not suspended.

If a row of the stock tables of the report does not contain interest rates because the related stocks of the supervisory balance sheet only indicate bad debt or interest rates, interest-type commissions recorded among receivables, due but unpaid and not suspended, the "n/a" value shall be reported for the current and annual interest rates, as well.

The interest differential recognised on a regular basis as part of the cash-pool service of the interest-pool kind, which does not entail any balance carryover, need not be included in the report.

The contractual value of new contracts denominated in euro shall be converted to forint at the official FX exchange rate announced by the MNB on the last day of the reference period.

3. Market interest rates and subsidised interest rates

The report must include loans and deposits with market interest rates and subsidised interest rates as well. In giving interest statistics, the deposit and loan interest rates that the reporting institution pays for the deposits, or receives on loans are to be reported. If the interest rate paid to or received by the customer differs from the rate that the reporting institution actually pays or receives, then the interest rate defined for the customer is to be corrected, and the corrected interest rate is to be included in the report.

4. Annualised agreed rate

Calculation examples for the annualised agreed rate as per point 9 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

5. Fixed interest rates, variable interest rates

The classification of loans and deposits in the table (Table 01) showing new businesses is based on the following:
a) deposits with agreed maturity are classified by original maturity,
b) loans are classified according to the initial period of the interest rate fixation rather than the original maturity (fixed interest rate).

In the tables showing outstanding amounts, loans and deposits shall be classified on the basis of the original maturity.

Loans offered to non-financial corporations need to be classified on the basis on the amount of the relevant loan. HUF loans are to be converted to EUR at the official foreign exchange rate published by the MNB and effective on the last day of the month.

6. Instruments

A table showing the relationship between the instrument categories applied to the supervisory balance sheet and to the report K01 is contained in the technical guidelines available on the MNB website, as referred to in point 5 of Annex 3 to this Decree. Value date corrections shall comply with those in the supervisory balance sheet, i.e., average interest rates are to be reported for such outstanding amounts that are also shown in the supervisory balance sheet.

Table 01.: Daily report on interbank Forint loan and Forint deposit interest rates

(Value data in millions, interest rate up to 5 decimals)

Serial code	Identification code of contractual partner	Contract value concluded on the reference day	Starting value date of interbank transaction	Closing date of interbank transaction	Interest rate (%)	Loans or deposits
	a	b	c	d	e	f
101						
102						
103						
nnn						

Table 01.: Daily report on interbank overnight Forint loan and Forint deposit interest rates

(Value data in millions, interest rate up to 5 decimals)

Serial code	Identification code of contractual partner	Contract value concluded on the reference day	Starting value date of interbank transaction	Closing date of interbank transaction	Interest rate (%)	Loans or deposits
	a	b	c	d	e	f
101						
102						
103						
nnn						

Completion instructions for the report

Daily report on interbank HUF loan and HUF deposit interest rates
Daily report on interbank overnight HUF loan and HUF deposit interest rates

I. General instructions

1. The interest rate statistics on interbank HUF loan and HUF deposit interest rates (K02) include the data of unsecured interbank money market transactions concluded by reporting institutions with each other, on the reference day, under market conditions – excluding overnight transactions.

2. The interest rate statistics on interbank overnight HUF loan and HUF deposit interest rates (K12) include the data of unsecured interbank money market overnight (o/n) transactions concluded by reporting institutions with each other, on the reference day under market conditions.

3. Amounts drawn on the basis of the credit line agreement as well as the connected interest rate are to be indicated in both reports.

4. Reference day: transactions on the reference date include the transactions concluded on the day before the closing time of VIBER (Real Time Gross Settlement System).

5. A glossary of terms used in the tables and in these completion instructions is located in point I.H.3 of this Annex.

II. Detailed instructions for the completion of the tables

a) Identification code of contractual partner: identification of the contractual partner taking part in the interbank transaction by giving the identification code.

b) Contract value concluded on the reference day: amount in HUF millions.

c) Starting value date of the interbank transaction: for o/n transactions the value date corresponds to the contract date.

d) Closing date of the interbank transaction: the calendar date should be indicated.

e) Interest rate (%): the nominal interest rate applied to the transaction.

f) Loans or deposits: for loans taken, specify "**F**", for money market deposits, specify "**K**".

Report on interest rates and annual percentage rate of charge of deposits and loans of households and non-profit institutions serving households

Table 01: New businesses - data on new HUF deposit and HUF loan contracts

Serial code	Categories	new business (HUF million)	agreed interest rate %	annualised agreed rate %	annual percentage rate of charge %
		a	b	c	d
01	Deposits with agreed maturity - up to 1 year				
02	Deposits with agreed maturity - over 1 and up to 2 years				
03	Deposits with agreed maturity - over 2 years				
04	Repos				
05	Consumer loans - floating rate and up to 1 year initial rate fixation				
06	Consumer loans - over 1 and up to 5 years initial rate fixation				
07	Consumer loans - over 5 years initial rate fixation				
08	Housing loans - floating rate and up to 1 year initial rate fixation				
09	Housing loans - over 1 and up to 5 years initial rate fixation				
10	Housing loans - over 5 and up to 10 years initial rate fixation				
11	Housing loans - over 10 years initial rate fixation				
12	Other loans - floating rate and up to 1 year initial rate fixation				
13	Other loans - over 1 and up to 5 years initial rate fixation				
14	Other loans - over 5 years initial rate fixation				

Report on interest rates and annual percentage rate of charge of deposits and loans of households and non-profit institutions serving households

Table 02: Outstanding amounts - HUF loans and deposits

erial cod	Categories	actual interest rate %	annualised agreed rate %
		a	b
01	Overnight deposits		
02	Deposits with agreed maturity - up to 2 years		
03	Deposits with agreed maturity - over 2 years		
04	Repos		
05	Bank overdraft		
06	Housing loans - up to 1 year		
07	Housing loans - over 1 and up to 5 years		
08	Housing loans - over 5 years		
09	Consumer and other loans - up to 1 year		
10	Consumer and other loans - over 1 and up to 5 years		
11	Consumer and other loans - over 5 years		

Report on interest rates and annual percentage rate of charge of deposits and loans of households and non-profit institutions serving households

Table 03: Consumer loan types - new businesses - HUF

Row code	Categories	new business (HUF million)	annualised agreed rate %	annual percentage rate of charge %
		a	b	c
01	Consumer loans - personal loans - floating rate and up to 1 year initial rate fixation			
02	Consumer loans - personal loans - over 1 and up to 5 years initial rate fixation			
03	Consumer loans - personal loans - over 5 years initial rate fixation			
04	Consumer loans - car loans - floating rate and up to 1 year initial rate fixation			
05	Consumer loans - car loans - over 1 and up to 5 years initial rate fixation			
06	Consumer loans - car loans - over 5 years initial rate fixation			
07	Consumer loans - mortgage loans - floating rate and up to 1 year initial rate fixation			
08	Consumer loans - mortgage loans - over 1 and up to 5 years initial rate fixation			
09	Consumer loans - mortgage loans - over 5 years initial rate fixation			
10	Consumer loans - for purchase of goods or other - floating rate and up to 1 year initial rate fixation			
11	Consumer loans - for purchase of goods or other - over 1 and up to 5 years initial rate fixation			
12	Consumer loans - for purchase of goods or other - over 5 years initial rate fixation			

**Report on interest rates and annual percentage rate of charge of deposits and loans of households
and non-profit institutions serving households**

Table 04: Consumer loans by type - outstanding amounts - HUF

Row code	Categories	annualised agreed rate %
		a
01	Consumer loans - personal loans - up to 1 year	
02	Consumer loans - personal loans - over 1 and up to 5 years	
03	Consumer loans - personal loans - over 5 years	
04	Consumer loans - car loans - up to 1 year	
05	Consumer loans - car loans - long-term - over 1 and up to 5 years	
06	Consumer loans - car loans - over 5 years	
07	Consumer loans - mortgage loans - up to 1 year	
08	Consumer loans - mortgage loans - over 1 and up to 5 years	
09	Consumer loans - mortgage loans - over 5 years	
10	Consumer loans - for purchase of goods or other - up to 1 year	
11	Consumer loans - for purchase of goods or other - over 1 and up to 5 years	
12	Consumer loans - for purchase of goods or other - over 5 years	

Report on interest rates and annual percentage rate of charge of deposits and loans of households and non-profit institutions serving households

Table 05: New businesses - data on new EUR deposit and EUR loan contracts

Row code	Categories	new business (HUF million)	agreed interest rate %	annualised agreed rate %	annual percentage rate of charge %
		a	b	c	d
01	Deposits with agreed maturity - up to 1 year				
02	Deposits with agreed maturity - over 1 and up to 2 years				
03	Deposits with agreed maturity - over 2 years				
04	Repos				
05	Consumer loans - floating rate and up to 1 year initial rate fixation				
06	Consumer loans - over 1 and up to 5 years initial rate fixation				
07	Consumer loans - over 5 years initial rate fixation				
08	Housing loans - floating rate and up to 1 year initial rate fixation				
09	Housing loans - over 1 and up to 5 years initial rate fixation				
10	Housing loans - over 5 and up to 10 years initial rate fixation				
11	Housing loans - over 10 years initial rate fixation				
12	Other loans - floating rate and up to 1 year initial rate fixation				
13	Other loans - over 1 and up to 5 years initial rate fixation				
14	Other loans - over 5 years initial rate fixation				

Report on interest rates and annual percentage rate of charge of deposits and loans of households and non-profit institutions serving households

Table 05: Outstanding amounts - EUR loans and deposits

Row code	Categories	actual interest rate %	annualised agreed rate %
		a	b
01	Overnight deposits		
02	Deposits with agreed maturity - up to 2 years		
03	Deposits with agreed maturity - over 2 years		
04	Repos		
05	Bank overdraft		
06	Housing loans - up to 1 year		
07	Housing loans - over 1 and up to 5 years		
08	Housing loans - over 5 years		
09	Consumer and other loans - up to 1 year		
10	Consumer and other loans - over 1 and up to 5 years		
11	Consumer and other loans - over 5 years		

Report on interest rates and annual percentage rate of charge of deposits and loans of households and non-profit institutions serving households

Table 07: New businesses - consumer loan types - EUR

Row code	Categories	new business (HUF million)	annualised agreed rate %	annual percentage rate of charge %
		a	b	c
01	Consumer loans - personal loans - floating rate and up to 1 year initial rate fixation			
02	Consumer loans - personal loans - over 1 and up to 5 years initial rate fixation			
03	Consumer loans - personal loans - over 5 years initial rate fixation			
04	Consumer loans - car loans - floating rate and up to 1 year initial rate fixation			
05	Consumer loans - car loans - over 1 and up to 5 years initial rate fixation			
06	Consumer loans - car loans - over 5 years initial rate fixation			
07	Consumer loans - mortgage loans - floating rate and up to 1 year initial rate fixation			
08	Consumer loans - mortgage loans - over 1 and up to 5 years initial rate fixation			
09	Consumer loans - mortgage loans - over 5 years initial rate fixation			

**Report on interest rates and annual percentage rate of charge of deposits and loans of households
and non-profit institutions serving households**

Table 08: Outstanding amounts - consumer loan types - EUR

Row code	Categories	annualised agreed rate %
		a
01	Consumer loans - personal loans - up to 1 year	
02	Consumer loans - personal loans - over 1 and up to 5 years	
03	Consumer loans - personal loans - over 5 years	
04	Consumer loans - car loans - up to 1 year	
05	Consumer loans - car loans - long-term - over 1 and up to 5 years	
06	Consumer loans - car loans - over 5 years	
07	Consumer loans - mortgage loans - up to 1 year	
08	Consumer loans - mortgage loans - over 1 and up to 5 years	
09	Consumer loans - mortgage loans - over 5 years	

Report on interest rates and annual percentage rate of charge of deposits and loans of households and non-profit institutions serving households

Table 09: Loan types - new businesses - CHF

Row code	Categories	new business (HUF million)	annualised agreed rate %	annual percentage rate of charge %
		a	b	c
01	Consumer loans - personal loans - floating rate and up to 1 year initial rate fixation			
02	Consumer loans - personal loans - over 1 and up to 5 years initial rate fixation			
03	Consumer loans - personal loans - over 5 years initial rate fixation			
04	Consumer loans - car loans - floating rate and up to 1 year initial rate fixation			
05	Consumer loans - car loans - over 1 and up to 5 years initial rate fixation			
06	Consumer loans - car loans - over 5 years initial rate fixation			
07	Consumer loans - mortgage loans - floating rate and up to 1 year initial rate fixation			
08	Consumer loans - mortgage loans - over 1 and up to 5 years initial rate fixation			
09	Consumer loans - mortgage loans - over 5 years initial rate fixation			
10	Housing loans - floating rate and up to 1 year initial rate fixation			
11	Housing loans - over 1 and up to 5 years initial rate fixation			
12	Housing loans - over 5 and up to 10 years initial rate fixation			
13	Housing loans - over 10 years initial rate fixation			

Report on interest rates and annual percentage rate of charge of deposits and loans of households and non-profit institutions serving households

Table 10: Loan types - outstanding amounts - CHF

Row code	Categories	outstanding amounts (HUF million)	annualised agreed rate %
		a	b
01	Consumer loans - personal loans - up to 1 year		
02	Consumer loans - personal loans - over 1 and up to 5 years		
03	Consumer loans - personal loans - over 5 years		
04	Consumer loans - car loans - up to 1 year		
05	Consumer loans - car loans - long-term - over 1 and up to 5 years		
06	Consumer loans - car loans - over 5 years		
07	Consumer loans - mortgage loans - up to 1 year		
08	Consumer loans - mortgage loans - over 1 and up to 5 years		
09	Consumer loans - mortgage loans - over 5 years		
10	Housing loans - up to 1 year		
11	Housing loans - over 1 and up to 5 years		
12	Housing loans - over 5 years		

Completion instructions for the report

Report on the interest rates and annualised percentage rates on the deposits and loans of households and non-profit institutions serving households

I. General instructions

The MNB shall notify in writing the designated data supplier on its obligation to submit a data supply.

Provisions regarding the sector definition of households and non-profit institutions serving households are laid down in point I.A.4 of this Annex.

For the values of interest rates and annual percentage rates 0.0000 should be reported when the interest rate is in fact 0%. If there is no new contract or outstandings with respect to a specific loan product in the given month, the box should be left blank („).

A glossary of terms used in the tables and in these completion instructions is located in point I.H.3 of this Annex.

II. Detailed instructions for the completion of the tables

1. New businesses

New contracts shall be included in the reports covering the date/month of the conclusion of the contract.

The value of new contracts shall be reported with an accuracy of three decimals, while all data defined in percentages shall be reported with an accuracy of four decimals. Data pertaining to outstanding amounts in column a of Table 10 of the data supply shall be reported with an accuracy of three decimals as well.

2. Outstanding amounts
The volume of end-of-month outstandings does not have to be included in the report, because they are identical with the relevant rows in the supervisory balance sheet (with the following exceptions: neither bad loans, nor interest receivables due, but not suspended, stated as credit shall be reported). If the outstandings corresponding to the same line in the supervisory balance sheet is less than HUF 500,000, the interest rate does not have to be included.

Unlike the previous tables, Table 10 shall contain end-of-month stock values also.

For outstanding amounts, actual interest rate means the rate which applies to loans and deposits on the last day of the reference month (and not the announced one).

For overdrafts and overnight deposits, interest rates for outstanding amounts are to be reported only in Tables 02 and 06.

The portfolio and interest rates of bad loans are not to be included in the weighted average interest rate.

When calculating the average interest rate, it is not required to include the amount of interest or interest type commission (if non-interest bearing) that is due, not paid, but not suspended.

If a row of the stock tables of the report does not contain interest rates because the related stocks of the supervisory balance sheet only indicate bad debt or interest rates, interest-type

commissions recorded among receivables, due but unpaid and not suspended, the "n/a" value shall be reported for the current and annual interest rates, as well.

The contractual value of new contracts denominated in euro and in CHF and their end-of-month portfolio shall be converted to forint at the official FX exchange rate announced by the MNB on the last day of the reference period.

3. Market interest rates and subsidised interest rates

The report must include loans and deposits with market interest rates and subsidised interest rates as well. In giving interest statistics, the deposit and loan interest rates that the reporting institution pays for the deposits, or receives on loans are to be reported. If the interest rate paid or received by the customer differs from the rate that the reporting institution actually pays or receives, then the interest rate defined for the customer is to be corrected, and the corrected interest rate is to be included in the report.

With respect to housing loans, the amount of the assets-side interest rate subsidy shall be added to the interest rate charged to the customer in the case of facilities subsidised exclusively on the assets side.

In the case of facilities subsidised exclusively on the assets side and those subsidised on both the assets and liabilities sides, non-mortgage bank reporting institutions shall perform interest rate correction in the following manner:

– In the case of used home purchase loans, 40% of the amount of the yield on government securities with an original agreed maturity that coincides the most closely with the fixed interest rate period set in the loan agreement, considered as reference yield under Article 12 (3) of Government Decree 12/2001 (I. 31.) on Housing Subsidies and promulgated for the reporting period on the website of the Government Debt Management Agency (ÁKK) shall be added to the interest rate charged to the customer.

– In the case of new-house purchased loans, 60% of the amount of the yield on government securities defined above shall be added to the interest rate charged to the customer.

Mortgage bank data providers shall adjust the interest rate charged to the customer with the amount of the assets and liabilities side subsidy received in the reporting month.

Loans extended by non-mortgage bank data providers that they are likely to transfer/sell to mortgage bank data providers shall qualify as facilities subsidised on the liabilities side.

Subsidised facilities shall be adjusted in the above manner also in the case of the tables showing new businesses and outstanding amounts.

As regards the products where the entire loan term begins with a discounted interest rate that later goes up to the normal (not discounted) rate, for the purposes of calculation of the annual percentage rate of charge the discounted rate shall apply only for the discount term, while the normal rate known at the time of contracting shall apply for the remaining term.

4. Annualised agreed rate

Calculation examples for the annualised agreed rate as per point 9 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

5. Annual percentage rate of charge

The annual percentage rate of charge for new contracts shall be calculated on the basis of the formulas defined in relation to the calculation of the annual percentage rate of charge set out in Government Decree 41/1997 (III. 5.) on the Calculation and publication of deposit interest, yield on securities and the full loan charge, with the following exceptions:

a) When calculating the annual percentage rate of charge, in addition to the aforementioned, the terms of the contract must also be regarded.

b) The charge shall also be determined in relation to loans with a maturity of less than 3 months.
c) For loans with subsidised interest rates, the interest rate which has been corrected with subsidies should be applied when calculating the annual percentage rate of charge. The annual percentage rate of charge is greater or equal to the annualised interest rate reported in the given row.

6. Fixed interest rates, variable interest rates

The classification of loans and deposits in the table showing new businesses is based on the following:
a) Deposits with agreed maturity are classified by original maturity,
b) Consumer loans, housing loans and other loans are classified not according to the original maturity, but according to the initial period of the interest rate fixation (fixed interest rates).

In the tables showing outstanding amounts (Tables 02, 04, 06, 08 and 10) loans and fixed deposits are to be classified into categories on the basis of original maturity.

7. Instruments

A table showing the relationship between the instrument categories applied to the supervisory balance sheet and to this report is contained in the technical guidelines available on the MNB website, as referred to in point 5 of Annex 3 to this Decree. Value date corrections are to be applied in the same manner as in the supervisory balance sheet, namely, average interest rates are to be reported for such outstanding amounts that are also shown in the supervisory balance sheet.

MNB identification code: **K13**

Report on the interest rates of deposits and loans of non-financial corporations and households

No.	Categories	interest rate % a
01	Non-financial corporations - overnight deposits	
02	Non-financial enterprises - deposits with agreed maturity - up to 1 year	
03	Non-financial enterprises - deposits with agreed maturity - over 1 year	
04	Non-financial corporations - bank overdrafts	
05	Non-financial corporations - other loans - up to 1 year	
06	Non-financial corporations - other loans - over 1 year	
07	Households - overnight deposits	
08	Households - deposits with agreed maturity - up to 1 year	
09	Households - deposits with agreed maturity - over 1 year	
10	Households - bank overdrafts	
11	Households - consumer loans - up to 1 year	
12	Households - consumer loans - over 1 year	

Completion instructions for the report

Report on the interest rates on deposits and loans of non-financial corporations and households

I. General instructions

1. The report shall be prepared once a year, on the basis of the interest rates announced on **the last working day of January of the reference year**. If no announced interest rate exists in the specific structure, but there were deals in the reference month (reference month: January), the interest rate of the contract with the lowest amount shall be reported in the reference month with regard to the specific structure. Should there be several contracts of the same amount, the one with the shortest maturity shall be selected within the specific category.

Exceptions are non-financial corporate lending transactions, where first of all the generally announced interest rate shall be considered, and if there is no such interest rate, the prime rate. Should the data supplier not announce a prime rate either, only then shall the interest rate of the contract with the lowest amount be reported in the reference month.

Other exceptions are household deposits, because primarily the interest rates announced to traditional (not exceptional) clients shall be considered. If the interest rate is not announced, the interest rate of the contract concluded in the given month with the lowest amount shall be reported, which may also be a private banking structure.

2. If a structure defined in a specific row is not characteristic of the credit institution – that is, it does not have an announced interest rate and it does not conclude a contract for the given product - 0% shall appear in the specific row of the report.

3. The interest rates announced by the data supplier in the category of the specific instrument on the last day of the reference period shall be reported. The report shall only apply to loans and deposits denominated in Hungarian forint bearing market interest.

4. In the case of structures with interest bands the average interest rates for the specific periods shall be reported.

5. For the purposes of this report the following shall not be considered:

　a. The interest rates of deposits shown in the supervisory balance sheet, from which no more withdrawal takes place,

　b. The data of employer's loans and deposits and other structures of favourable interest or subsidised interest,

　c. Collateral deposits,

　d. The credit card structures within the portfolio of overdrafts,

　e. Interest premia and special favourable rates provided to clients,

　f. In the case of the household sector, the interest rates announced to private entrepreneurs.

II. Detailed instructions for the completion of the tables

Percentages shall be rounded up to two percentage points.

The interest rates of the following structures shall appear in the individual rows:

Non-financial corporations

01 – Non-financial corporations – overnight deposits

The annual interest rate belonging to the lowest limit on the transaction accounts of non-financial corporations. The interest rate announced for the so-called savings accounts shall not be reported.

02 – Non-financial corporations – deposits with agreed maturity – up to 1 year

The annual interest rate announced for the lowest amount of fixed-term deposits allowed for non-financial corporate clients in the case of one-month terms.

03 – Non-financial corporations – deposits with agreed maturity – over 1 year

The interest rates announced for long-term fixed deposits. Should the announced interest vary subject to the amount and period, the interest rate for the lowest amount and for the shortest maturity (longer than a year) shall be reported.

04 Non-financial corporations – bank overdrafts, 05 Non-financial corporations – other loans – up to 1 year, 06 Non-financial corporations – other loans – over 1 year

In these rows the interest rates announced for the specific product categories shall be indicated. In the case of overdrafts, the interest rate charged in the case of a negative balance shall be indicated. If the credit institution sets a limit on overdrafts, only the interest rates for credits within the limit shall be shown, and the default interest charged for exceeding the limit shall not be observed.

Households

From the point of view of the report primarily traditional retail clients (not exceptional) shall be considered within the household sector.

07 – Households – overnight deposits

The annual interest rate independent of the amount of the bearer deposit and other conditions shall be shown in this row.

08 – Households – deposits with agreed maturity – up to 1 year

The announced annual interest rate shall be reported, which the retail client may get for tying up the lowest permitted amount of money on his current account for one month. Should the data supplier not allow tying up money on the current account, the interest rate of another type of retail deposit structure shall be reported.

09 – Households – deposits with agreed maturity – over 1 year

The annual interest rate announced for long-term deposits shall be reported in this row. Should the announced interest rate vary subject to the amount and period, the interest rate for the lowest amount and for the shortest maturity (longer than a year) shall be reported.

10 – Households – bank overdrafts

In the case of overdrafts, the annual interest rate charged for a negative balance on the current account shall be shown. If the credit institution sets a limit on overdrafts, only the interest rates for credits within the limit shall be shown, and the default interest charged for exceeding the limit shall not be observed.

11 – Households – consumer loans – up to 1 year

Within the category of consumer loans, the interest rate on personal retail credits of one-year original maturity shall be shown. In the case of interest rates depending on the amounts, the interest rate belonging to the lowest amount shall be considered.

Should the credit institution not have a personal credit structure, but has another type of consumer loan – e.g. for purchase of goods –, the interest rate of that type of consumer loan shall be reported (considering a one-year original maturity and the lowest amount). If the credit institution does not have a credit structure for product purchase, but has another type of consumer lending structure, the interest rate of that structure shall be reported.

12 – Households – consumer loans – over 1 year

From among the consumer loans, the interest rate announced for personal retail credits of three-year original maturity shall be shown. Should the data supplier not announce an interest rate for personal credits of three-year original maturity, the interest rate of the personal credit with the closest maturity shall be reported.

In the case of interest rates depending on the amounts, the interest rate belonging to the lowest amount shall be considered.

Should the credit institution not have a personal credit structure, but has another type of consumer loan – e.g. for purchase of goods –, the interest rate of that structure shall be reported (three-year original maturity or the closest one, with the lowest amount). If the credit institution does not have a credit structure for product purchase, but has another type of consumer lending structure, the interest rate of that structure shall be reported.

MNB identification code: **K14**

Daily report on interest rate derivative transactions

Table 01: Data of transactions related to interest rate swap agreements

Value data in million with 3 decimals, interest rate with 2 decimals

No.	Value date	Expiry date of the deal	Reg. no. of the partner	Nominal value of the received amount according to the contract in original currency	Denomination of the amount received according to the contract	Nominal value of the provided amount according to the contract in original currency	Denomination of the amount provided according to the contract	Reference interest of the paid interest		Annualised interest rate of the paid interest (%)	Reference interest of the received interest		Annualised interest rate of the received interest (%)	Amortizing interest rate swap
								Expiration (1-12)	Description		Expiration (1-12)	Description		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n
101														
102														
103														
nnn														

MNB identification code: **K14**

Daily report on interest rate derivative transactions

Table 02: Data of transactions related to forward rate agreements.

Value data in million with 3 decimals, interest rate with 2 decimals

Sor-kód	Begining date of the agreement	Expiry date of the agreement	Reg. no. of the partner	Amount according to the contract of the agreement	Received or provided	Annualised interest rate according to the contract (%)
	a	b	c	d	e	f
101						
102						
103						
nnn						

Daily report on interest rate derivative transactions

Table 03: Stock data related to interest rate swap agreements

No.	Totalized nominal value (in million HUF wit 3 decimals)	The bank is the receiver or the provider of the fixed interest	Type of the partner	Denomination of the received amount according to the agreement	Denomination of the provided amount according to the agreement	The agreement's expiry date	Amortizing interest rate swap
	a	b	c	d	e	f	g
101							
102							
103							
nnn							

MNB identification code: **K14**

Completion instructions for the report
Daily report on interest rate derivative transactions

I.   General instructions

1. This data supply shall include forint-denominated interest rate swaps and forward rate agreements only, and only those multicurrency interest rate swaps (currency swaps) shall be reported, where one of the currencies is forint. In the case of currency swaps the currencies to be reported are EUR, USD, CHF.

2. In the data supply only the own-account-transactions must be reported.

3. A glossary of terms used in the tables and in these completion instructions is located in point I.H.3 of this Annex.

II. Detailed instructions for the completion of the tables

The codes required for the completion of the report as per point 4.6 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

Table 01

Column a: value date. The first day of interest assessment.

Column c: Partner's registration number:

- if the counterparty is a resident, and belongs to B (Central bank), C (Other monetary financial institutions), D (Other financial intermediaries), E (Financial auxiliaries) or F (Insurance corporations and pension funds) sector.

- First eight characters of counterparty's SWIFT code: if the counterparty is a non-resident credit institution.

- 00000002: for resident counterparties not listed above.

- 00000001: for non-resident counterparties not listed above.

Column d and f: Nominal value of received and paid amount in accordance with the agreement in original currency. The actually changed capital amount or the nominally changed capital that is the base of the interest payments. In the case of amortizing interest rate swaps the amount of capital must be reported as well.

Columns h, i, k and l: Paid and received reference interest. If it is a variable interest rate, report the reference interest according to the code list (e.g. 6M BUBOR or 3M EUR LIBOR). If it is a fixed interest rate, the field should be left blank.

Columns j and m: Annualised interest rate (%) of paid and received interest. If it is a fixed interest, its value as a percentage of the nominal value, if it is variable, then the interest premium defined in percentages on the basis of the reference interest. If the variable rate is identical with the reference interest, the reported value should be 0. For the calculation of the annualised interest rate the second formula must be used that can be found at "Glossary of terms" if the paid/received interest is fixed.

Column n: Amortizing interest rate swaps shall be filled out based on the list of codes.

If the interest rate swap is closed by netting before its maturity it must be reported as a new interest rate swap transaction in a way like its closing would be performed by concluding a transaction with the same characteristics.

Table 02

Column c: Registration number of the partner. When filling in, the rules described at Table 01 must be taken into account.

Column e: Received or provided. This is the direction of the transaction from the data supplier's point of view must be filled in on the basis of the list of codes.

Table 03

In this table must be reported the totalised nominal value of the interest rate swaps that were concluded between the day of the report and not yet matured.

Table 03 must be reported only for the first working day of 2009.

Column a: Totalised nominal value. The aggregated nominal value of transactions where the characteristics indicated in column b, c, d, e, f and g are the same. Closed (liquidated) transactions are not subjects of this table. In the case of amortising interest rate swaps the amortised amount of capital must be reported. In the case of foreign currency swaps the HUF denominated amounts shall be intended.

Column b: The bank pays or gets the fixed interest. It must be filled in on the basis of the related list of codes.

Column g: amortising interest rate swaps. It must be filled in on the basis of the related list of codes.

D A I L Y   R E P O R T

stock o   **Daily report on the book gross stock of certain assets nad liabilities**

in millions of HUF

Serial code	DESCRIPTION	Current daily portfolio		
		Forint a	Foreign exchange b	Total c
1	**Assets**			
2	**Liquid assets**			
3	Cash			
4	Central bank securities			
5	Treasury bills			
6	Government bonds			
7	Bonds for consolidation			
8	**Receivables vis-a-vis credit institutions**			
9	Nostro accounts			
10	Short-term loans, loan type receivables, deposits and receivables from sale and repurchase agreements in securities			
11	Long-term loans, loan type receivables, deposits and receivables from sale and repurchase agreements in securities			
12	**Receivables vis-a-vis money market funds, other financial intermediaries, supplementary financial service providers, insurers and pension funds**			
13	Loans, loan type receivables and receivables from sale and repurchase agreements in securities, not more than one year			
14	Loans, loan type receivables and receivables from sale and repurchase agreements in securities, over one year			
15	**Receivables vis-a-vis non-financial companies**			
16	Overdrafts			
17	Loans, loan type receivables and receivables from sale and repurchase agreements in securities, not more than one year			
18	Loans, loan type receivables and receivables from sale and repurchase agreements in securities, over one year			
19	**Receivables vis-a-vis households**			
20	Overdrafts			
21	Loans, loan type receivables and receivables from sale and repurchase agreements in securities, not more than one year			
22	Loans, loan type receivables and receivables from sale and repurchase agreements in securities, over one year			
23	**Receivables on loans and loan type receivables vis-a-vis other resident sectors**			
24	Overdrafts			
25	Loans, loan type receivables and receivables from sale and repurchase agreements in securities, not more than one year			
26	Loans, loan type receivables and receivables from sale and repurchase agreements in securities, over one year			
27	**Receivables from non-resident credit institutions**			
28	Nostro acounts			
29	Loans, loan type receivables and receivables from sale and repurchase agreements in securities, not more than one year			
30	Loans, loan type receivables and receivables from sale and repurchase agreements in securities, over one year			
31	**Liabilities**			
32	**Liabilities vis-a-vis credit institutions**			
33	Loro accounts			
34	Deposits and loans taken, not more than one year			
35	Deposits and loans taken, over one year			
36	Funds from sale and repurchase agreements in securities			
37	**Liabilities vis-a-vis money market funds, other financial intermediaries, supplementary financial service providers, insurers and pension funds**			
38	Current account and demand deposits			
39	Time deposits not more than one year			
40	Time deposits over one year			
41	Funds from sale and repurchase agreements in securities			
42	**Liabilities vis-a-vis non-financial companies**			
43	Current account and demand deposits			
44	Time deposits not more than one year			
45	Time deposits over one year			
46	Funds from sale and repurchase agreements in securities			
47	**Liabilities vis-a-vis households**			
48	Current account and demand deposits			
49	Time deposits not more than one year			
50	Time deposits over one year			
51	**Liabilities vis-a-vis other resident sectors**			
52	Current account and demand deposits			
53	Time deposits not more than one year			
54	Time deposits over one year			
55	Funds from sale and repurchase agreements in securities			
56	**Liabilities to non-resident credit institutions**			
57	Loro accounts			
58	Deposits expiring within one year and borrowings			
59	Deposits expiring over one year and borrowings			
60	Funds from sale and repurchase agreements in securities			

MNB identification code: **L09**

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Completion instructions for the report

Daily report
on the book gross stock of certain assets and liabilities

</div>

I. General instructions

The MNB shall notify in writing the designated data supplier on its obligation to submit a data supply. Data reporting requirements are to be met by the reporting credit institution on a daily basis, from the day the order is put into effect, until the day it is withdrawn.

II. Detailed instructions for the completion of the tables

The requirements as to the definitions and principles set forth in the completion guidelines for the statutory balance sheet, which also includes the data pertaining to branches, apply here as well. With regard to the data included in the statutory balance sheet (also containing data on branches operated abroad) and the daily report, the sole requirement is for the content of the data to correspond to each other, since the statutory balance sheet contains final data, whereas the L09 daily report contains preliminary data.

Correlations as to the contents between the statutory balance sheet and the daily report listed in the technical guidelines available on the official website of the MNB as per point 5 of Annex 3 of this Decree, are to be taken account of in completing the rows of the report.

Any rows shaded in grey in the report should be left blank.

MNB identification code: **P01**

Bank note and coin stock report

No.	Description: Bank note* / Coin**-Denomination-Types	In pieces
		a
01	B-20000	
02	B-10000	
03	B-5000-U	
04	B-5000	
05	B-2000	
06	B-1000-U	
07	B-1000	
08	B-500-U	
09	B-500	
10	B-200	
11	E-100	
12	E-50	
13	E-20	
14	E-10	
15	E-5	
16	E-2	
17	E-1	

*B

**E

Instruction sheet

Report on the stock of banknotes and coins

I. General instructions

Signs "B" and "E" and "U" indicate banknotes and coins and sign U indicate newly issued banknotes.

In row B-5000-U   5000 forint banknotes shall reported, which were issued based on MNB Announcement 3/1999 (MK 23.), and in row B-5000   5000 forint banknotes shall be reported, which were issued based on MNB Announcement 1/1991 (III. 18.).

Row B-1000-U shall report the new 1000 forint banknotes issued – with new safety features – based on MNB Announcement 5/2006 (III. 23.).

Row in B-1000 shall report the 1000 forint banknotes, which were issued based on MNB Announcements 13/1998 (MK 64.), and 7/2000 (MK 104). In the same row all so-called old 1000 forint banknotes shall be reported as well, which were issued based on MNB Announcements 411/1983, and 6/1993 (MK 161.).

II. Detailed instructions for the completion of the table

All data must be reported in number of pieces.

Packaging units of banknotes and coins
1. Banknotes
1 bundle of banknotes 1,000 pieces
1 package of banknotes 100 pieces
1 bundle of banknotes 10 package
2. Coins
1 lot of coins equals to 1 coin sachet
1 sack of coins contains 10 coin sachet

Packing unit	Coin						
	100	50	20	10	5	2	1
1 lot	200	200	250	250	500	500	1000
1 sack of coins	2,000	2,000	2,500	2,500	5,000	5,000	10,000
1 box	200	500	500	500	500	500	1,000
1 paper bag	20	20	25	25	50	50	100

MNB identification code: **P04**

Number of client accounts

Table 01: Number of client accounts based on account types and range of account holders

No.	Description	Number of accounts denominated in forint	Other than private accounts denominated in forint	Number of foreign currency accounts
		a	b	c
01	Economic and other organizations			
02	Natural persons			
03	Other monetary financial institutions			

Table 02: Number of electronically accessible accounts

No.	Number of accounts with access via the internet or dedicated software
	a

01	

MNB identification code: **P04**

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Completion instructions for the report
Number of client accounts

</div>

I. Detailed instructions for the completion of the tables
This report is for indicating the number of accounts referred to in Article 2 (28) of MNB Decree 21/2006 (XI. 24.) (hereinafter Decree) on Money transmission transactions. Please indicate only the accounts active on 31 December of the year. The accounts whose balance is zero or below zero shall be indicated in the relevant rows also.

The methodological guidelines assisting in the completion of the tables as referred to in point 9 of Annex of this Decree are located in the technical guidelines available on the official website of the MNB.

II. Detailed instructions for the completion of the tables

Table 01: Number of accounts according to type and range of holders
This report shall cover the accounts with access to the clearing and settlement system, and with facilities allowing the account-holder to effect payment by way of credit transfer to third persons. Subsidiary accounts linked to the primary accounts and accounts held for the sole purpose of savings or credit record maintenance should not be reported.

Table 02: Number of electronically accessible accounts

From the total number of accounts indicated in Table 01, Table 02 shall display those, which may be accessed by account holders electronically via the internet, or with the help of dedicated software and a wire communication connection.

Credit and debit turnover of payments denominated in forint and foreign currency

Table 01: Credit turnover of payments denominated in forint

No.	Description	Payment transactions					
		Inside		Domestic		Cross border	
		volume of transactions (pcs)	value of transactions (HUF millions)	volume of transactions (pcs)	value of transactions (HUF millions)	volume of transactions (pcs)	value of transactions (HUF millions)
		a	b	c	d	e	f
01	Cash transactions						
02	Cashless payments: (03+...+10)						
03	- single transfers						
04	- turnover between the data supplier and the client						
05	- group transfers						
06	- direct collection orders						
07	- automatic debit transfers						
08	- other collection orders						
09	- letters of credit						
10	- checks						

Credit and debit turnover of payments denominated in forint and foreign currency

Table 02: Debit turnover of payments denominated in forint

No.	Description	Payment transactions turning in				Electronic payment transactions										as fulfilment of payment transactions					
		paper based		by phone		on data medium		on client terminal		over the internet		on mobile phone		other		domestic		cross border		inside	
		(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)
		a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t
01	Cash transactions																				
02	Cashless payments: (03+...+12)																				
03	- single transfers																				
04	- turnover between the data supplier and the client																				
05	- transactions between the client's own accounts																				
06	- group transfers																				
07	- direct collection orders																				
08	- automatic debit transfers																				
09	- other collection orders																				
10	- letters of credit																				
11	- checks																				
12	- transfers initiated by card																				

Credit and debit turnover of payments denominated in forint and foreign currency

Table 03: Credit turnover of payments denominated in foreign currency

No.	Description	Payment transactions				Payment transactions: cross border	
		Inside		Domestic			
		Volume of transactions (pcs)	Value of transactions (HUF millions)	Volume of transactions (pcs)	Value of transactions (HUF millions)	Volume of transactions (pcs)	Value of transactions (HUF millions)
		a	b	c	d	e	f
01	Cash transactions						
02	Cashless payments: (03+...+07)						
03	- credit transfers						
04	- turnover between the data supplier and the client						
05	- debits						
06	- letters of credit						
07	- checks						

Credit and debit turnover of payments denominated in forint and foreign currency

Table 04: Debit turnover of payments denominated in foreign currency

No.	Description	Payment transactions turning in				Electronic payment transactions												as fulfilment of payment transactions					
		paper based		by phone		on data medium		on client terminal		over the internet		on mobile phone		other		domestic		cross border		inside	
		(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)	(pcs)	(HUF millions)
		a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t
01	Cash transactions																				
02	Cashless payments: (03+...+08)																				
03	- credit transfers																				
04	- turnover between the data supplier and the client																				
05	- transactions between the client's own accounts																				
06	- debits																				
07	- letters of credit																				
08	- checks																				

Completion instructions for the report

Credit and debit turnover of forint and foreign currency payments

I. General instructions

1. This form is for supplying information concerning forint and foreign exchange payment transactions of the clients of banks and specialised credit institutions under sector C1 and C3, and of EEA branches under sector C7 as defined in point 1 of Annex 3 to this Decree and the list published on the home page of the MNB, as well as of the Hungarian State Treasury. In relation to payment transactions, it is necessary to consider the turnover of payment transactions made in forint and other currencies on the accounts referred to in Article 2 (28) of MNB Decree 21/2006 (XI. 24.) on Money transmission transactions, and on credit and deposit accounts. Cash pool transactions must only be reported if actual accounting is effected between the member accounts and the central account participating in the cash-pool settlement system. With the exception of credit transfers initiated by bankcards and credit transfers to merchant acceptance points in connection with bankcard purchases, reporting of payments made by bankcards and traveller's checks is not required. The payment transactions where both parties (payer or payee) are listed under sector C1, C3 or C7 need not be reported , with the exception of transfers made in connection with non-money market transactions (e.g. sale of real estate property to another credit institution, settlement of agency activities with another credit institution). However, the payment transactions of the data provider arising from the settlement of the price of purchased goods and services, and from the payment of work wages and taxes shall be reported. Furthermore, it is not required to report the transactions conducted with ÁKK in connection with any issue of government papers and those carried out between two branches of the data provider for accounting purposes.

2. Banks providing domestic correspondent banking services have to include the data relating to their turnover, where the non-correspondent bank is linked to the national clearing and settlement system through its correspondent. Accordingly, the turnover of non-correspondent cooperative credit institutions has to be reported, whereas the correspondent turnover between a mortgage bank and its parent need not be reported by the parent. Cross border payments booked on vostro accounts, namely, the transactions between the client of a non-resident bank and the client of another resident bank, shall not be reported.

3. Reporting forint and foreign currency payments, and conversions:
   a) Credit tables: Unless otherwise provided in these completion instructions, all forint transaction orders submitted to the data supplier or its bank are construed as forint credits, and all foreign currency transaction orders submitted are construed as foreign exchange credits (in other words, it is decided not according to whether the payment is made to the client's forint or foreign exchange account).
   b) Debit tables: Unless otherwise provided in these completion instructions, all credit transfers made through the national clearing and settlement systems (BKR, VIBER, PEK) are construed as forint payments, all credit transfers made through nostro accounts of foreign banks, or through international clearing and settlement centres (e.g.: STEP2, TARGET) are construed foreign exchange payments, irrespective of whether they originated from the forint or foreign exchange accounts of clients.
   c) Internal and conversion items: Forint credit transactions and forint debit transactions are construed as forint transactions, and foreign currency credit transactions and foreign currency debit transactions are construed as foreign exchange transactions.

4. Reporting credits:

4.1 Where payment is made by direct credit transfer from a charge account, or if any instalment payment is credited directly to the charge account:
- the payment, or charge account debit is shown in row 3 of Tables 02 or 04;
- the instalment payment, or charge account credit is shown in row 3 of Tables 01 or 03 (unless the instalment is paid by means of another payment method, e.g. cash payment or group collection, in which case the instalments shall be reported in the relevant rows under the specific payment method).

4.2 Where any transaction to or from the charge account is settled through an account maintained by the data supplier that is subject to disclosure requirement (e.g. current account), the turnover between the charge and the current accounts shall be construed as transactions between the data supplier and the client, notably:
- payments from the charge account are shown in row 4 of Tables 02 or 04, and payments to the current are shown in row 4 of Tables 01 or 03,
- instalment payments from the current account are shown in row 4 of Tables 02 or 04 and payments to the charge account are shown in row 4 of Tables 01 or 03.

(In this case, the loan amount transferred from the current account, whether to or from the credit institution, shall be indicated in row 3 of the appropriate table, and the instalment payments credited to the current account are also shown in row 3 (unless the instalment is paid by means of another payment method, e.g. cash payment or group collection, in which case the instalments shall be reported in the relevant rows under the specific payment method).

5. Data suppliers are not allowed and indeed, cannot, enter data in the shaded parts of the tables.

6. Foreign currency sums shall be converted to forint at the data supplier's own exchange rate, or at the official mid-rate published by the MNB prevailing on the day of the credit or debit transaction, or at the average exchange rate pertaining to the reporting period.

7. The methodological guidelines assisting in the completion of the tables as referred to in point 9 of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

II. Detailed instructions for the completion of the tables

Table 01: Total credit payments denominated in forint
This table shall contain all forint payments credited to accounts which are subject to disclosure requirement, irrespective of whether the target account is held by private individuals or economic organisations, residents or non-residents.

Table 02: Total debit payments denominated in forint
This table shall contain all forint payments originated from accounts which are subject to disclosure requirement, irrespective of whether the source account is held by private individuals or economic organisations, residents or non-residents.

Table 03: Total credit payments denominated in foreign currency
This table shall contain all foreign currency payments credited to accounts which are subject to disclosure requirement, irrespective of whether the target account is held by private individuals or economic organisations, residents or non-residents.

Table 04: Total debit payments denominated in foreign currency
This table shall contain all payments debited to accounts subject to disclosure requirement, irrespective of whether the source account is held by private individuals or economic organisations, residents or non-residents.

Bank issued payment cards - acquiring business

Table 01: Cash withdrawal and cash deposit facilities with bank cards

No.	Description	Number
		a
01	Number of data provider's branches	
02	Number of data provider's branches accepting cards	
03	No. of POS terminals operating in banks and in post offices	
04	Total No. of POS terminals	
05	No. of ATMs with cash withdrawal function	
06	No. of ATMs with cash deposit function	
07	No. of ATMs with credit transfer function	
08	No. of through the wall ATMs available 24-hours a day	
09	No. of through the wall ATMs available less than 24-hours a day	
10	No. of free standing ATMs available 24-hours a day	
11	No. of free standing ATMs available less than 24-hours a day	

Table 02: Number of ATMs and branches of the data provider honouring bank cards throughout Hungary

number

No.	County, County seat	County		of that: coutny seat	
		ATMs	Branches	ATMs	Branches
		number			
		a	b	c	d
01	Budapest				
02	Baranya County, Pécs				
03	Bács-Kiskun County, Kecskemét				
04	Békés County, Békéscsaba				
05	BAZ County, Miskolc				
06	Csongrád County, Szeged				
07	Fejér County, Székesfehérvár				
08	Győr-Moson-Sopron County, Győr				
09	Hajdú-Bihar County, Debrecen				
10	Heves County, Eger				
11	Jász-Nagykun-Szolnok County, Szolnok				
12	Komárom County, Tatabánya				
13	Nógrád County, Salgótarján				
14	Pest County (excluding Budapest!)				
15	Somogy County, Kaposvár				
16	Szabolcs-Sz.-B. County, Nyíregyháza				
17	Tolna County, Szekszárd				
18	Vas County, Szombathely				
19	Veszprém County, Veszprém				
20	Zala County, Zalaegerszeg				

21	Total				

MNB identification code: **P07**

Bank issued payment cards - acquiring business

Table 03: Number of merchant outlets accepting cards bearing international logo, under contract with the data provider

quantity

No.	Description	Number of physical merchant outlets	Number of virtual merchant outlets		Number of imprinters operated in merchant outlets				Number of POS terminals	
					imprinters only		as back-up solution to POS terminals			
			MO/TO	internet	"0" floor limit	"0<" floor limit	"0" floor limit	"0<" floor limit	"0" floor limit	"0<" floor limit
		a	b	c	d	e	f	g	h	i
01	Number of merchant outlets at the end of the reporting period									
02	Merchant outlets accepting Visa cards									
03	Merchant outlets accepting Mastercard									
04	Merchant outlets accepting Diners Club cards									
05	Merchant outlets accepting Amex cards									
06	Merchant outlets accepting JCB cards									

Bank issued payment cards - acquiring business

**Table 04: Number of merchant outlets accepting privat label cards
(cards bearing the issuing bank's logo) under contract with the data provider**

quantity

No.	Code of privat label card suitable for purchases and for cash advance	Number of physical merchant outlets	Number of virtual merchant outlets	
			MO/TO	Internet
	a	b	c	d
01				
02				
03				
...				
nn				

MNB identification code: **P07**

Bank issued payment cards - acquiring business

Table 05: Total volume and value of transactions realized in the network of the data provider

No.	Description	Cash advance						Purchases of goods and services											Cash deposit			
		on ATMs		on POS terminals		merchant POS terminals		physical POS (physical merchant+MO/TO)		mail/telephone orders (MO/TO)		Internet POS		on imprinters		on ATMs		on ATMs		on POS terminals at banks and post offices	
		volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)
		a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t
01	Turnover realized by domestic issued payment cards in Hungary																				
02	Turnover realized by foreign issued payment cards in Hungary																				

Note: Total volume and value of transactions = on-us transactions+ volume and value of transactions arising from the acceptance of cards issued by other Hungarian banks and, in separate row, volume and value of transactions realised by foreign issued cards in the network of the data provider

Bank issued payment cards - acquiring business

Table 06: Total volume and value of transactions realized by foreign issued cards in Hungary

új!

No.	Code of the international card company	Cash advance		Purchases of goods and services		Cash deposit	
		volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)
	a	b	c	d	e	f	g
01							
02							
03							
04							
..							
nn							

Table 07: Traveler's checks cashed

No.	Value of traveler's checks cashed by the bank (million HUF)
	a
01	

MNB identification code: **P07**

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Completion instructions for the report

Bank card acquirer business

</div>

General instructions

1. This report contains information regarding the sector engaged in the acquiring of bankcards, i.e. the number of cash advance locations and merchant points of sale operated by the data supplier in Hungary (ATM, POS, imprinter) and all domestic turnover carried out via these devices with Hungarian or foreign-issued cards. All data related to the turnover of the acquiring business shall be provided by the relevant data supplier irrespective of whether it uses its own ATM or POS network, or the network operated by another service provider (e.g. the ATM network operated by Euronet Banktechnikai Kft. or the POS network operated by Magyar Posta Zrt.).

2. Data on the acquiring business of co-operative credit institutions purchasing all services from banks, who are also the data providers, shall be collected from the system in summarised form and supplied to the MNB by the data supplier (bank) operating the system (currently Magyar Takarékszövetkezeti Bank Zrt. and Magyarországi Volksbank Zrt.). Particulars of the sponsored bank, if any, shall be conveyed either by the sponsored bank itself, or by the sponsor bank separately from its own data, indicating the sponsored bank's GIRO code or registration number.

3. The codes required for the completion of this report, as referred to in points 4.7.1 and 4.7.4 of Annex 3 to this Decree are listed in the technical guidelines published on the official website of the MNB.

4. A glossary of terms used in the tables and in these completion instructions is located in point I.H.4 of this Annex.

5. In the tables containing turnover values, foreign currency values shall be converted to forint at the data supplier's own exchange rate prevailing on the day of the transaction, or at the official semi-annual FX average exchange rate of the MNB prevailing through the reference period.

6. The methodological guidelines assisting in the completion of the tables as referred to in point 9 of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

Statement of cash processing activity

Number	Description	20 000	10 000	5 000	2 000	1 000	500	200	Bank notes total	thous
					pieces of denominations					
		a	b	c	d	e	f	g	sum h= from a to g	
01	Opening cash inventory (02+03)									
02	*Of this: -fit*									
03	*- collected unfit*									
04	Quantity received for processing (05+06)									
05	*Of this:-Received quantity from credit institutions*									
06	*-received quantity from other institutions*									
07	Quantity whitdrawn from MNB									
08	Processed quantity (09+10+11+12+13)									
09	*Of this: -fit transferred to interbank cash trading*									
10	*-fit deposited to MNB*									
11	*-fit transfered to customer*									
12	*-unfit deposited to MNB (eg. suspicious)*									
13	*- unfit transferred to customer*									
14	Closing cash inventory (01+04+07-08)=(15+16)									
15	*of this: -fit*									
16	*- collected unfit*									
17	Processed quantity transfered among cash processing provider's clients (Informative data)									

Statement of cash processing activity

Number	Description	100	50	20	10	5	2	1	Coins total	thous:
						pieces of denominations				
		j	k	l	m	n	o	p	sum. q= from j to p	
18	Opening cash inventory (19+20)									
19	*Of this: -fit*									
20	* - collected unfit*									
21	Quantity received for processing (22+23)									
22	*Of this:-Received quantity from credit institutions*									
23	* -received quantity from other institutions*									
24	Quantity whitdrawn from MNB									
25	Processed quantity (26+27+28+29+30)									
26	*Of this: -fit transferred to interbank cash tracking*									
27	* -fit deposited to MNB*									
28	* -fit transfered to customer*									
29	* -unfit deposited to MNB (eg. suspicious)*									
30	* - unfit transferred to customer*									
31	Closing cash inventory (18+21+24-25)=(32+33)									
32	*of this: -fit*									
33	* - collected unfit*									
34	Processed quantity transfered among CIT's clients (Informative data)									

MNB identification code: **P26**

Instruction sheet
Report on cash processing activity

I. General instructions

Data shall be reported in line with the cash processing records of the data supplier, shown in separate tables for each business branch.

II. Detailed instructions on reporting

1. The opening cash inventory (rows 01 to 18) shall be reported as cash inventory data of the beginning of the first working day of the reference period, closing cash inventory data (rows 14 to 31) shall be reported the cash amount of the last working day of the reference period.
The opening and closing cash inventories shall contain the custody stock quantity handled by credit institution clients, and the inventory of those unfit banknotes and coins which have not been deposited yet at the MNB, or have not been returned to the credit institution client.
2. Rows 04 and 21 shall contain the total cash amount received for processing, and report the total cash amount received from the provider's clients for processing purposes during the reference period, which shall not include the cash amount dispensed from the MNB based on the client's instructions.

3. In rows 09 and 26 the following cash data shall be reported as transferred cash amount to interbank cash trading:
    3.1 for credit institution clients:
        - total cash transferred to the branch or vault of another credit institution based on the client's instructions,
        - total cash transferred to a business organisation on the client's instructions, whose account holder is not the client.
    3.2 for other business organisation clients:
        - total cash transferred to the branch or vault of another credit institution based on the instructions of the client's account holder,
        - based on the instructions of the client's account holder, the total cash transferred to another business organisation whose account holder is not the same as the client's one.

4. In rows 11 and 28 the following cash data shall be reported as fit cash amount transferred to the order party:
    4.1 for credit institution clients:
        - total cash transferred to client's branch or vault based on the client's instructions,
        - total cash transferred to a business organisation based on the client's instructions, whose account holder is the client.
    4.2 for other business organisation clients:
        - total cash returned to the client based on the client's instructions,
        - total cash transferred to the branch or vault of the client's account holder based on the client's instructions,
        - total cash transferred to another business organisation based on the client's instructions, whose account holder is the same as the client's one.

Bank issued payment cards - issuing business

Table 01: Number of cards according to type, function and other characteristics

No.	Code of the card company	Code of card brand	Card bearing GBC brand	Private card / Business - corporate card	Cards with debit function/ debit cards linked to a credit line/ cards with credit function/ cards with delayed debit function/ pre-paid debit cards/ cards with debit and,or delayed debit function/ cards with credit and,or delayed debit function/ others	Bank issued cards / Co-branded and Affinity cards	Domestic use only / international use	For electronic use only / For use in electronic and imprinter terminals	Physical card / Virtual card	Good for cash advance / purchases / for both	Cards with electronic money function	Volume (pcs)
	a	b	c	d	e	f	g	h	i	j	k	l
01												
02												
03												
04												
...												
nn												

Table 02: Total number of cards issued

No.	Total number of cards issued, irrespective of brands, number of functions and other carasteristics	of all cards those with a combined debit, cash and e-money function	off all cards those with payment function	of all cards those with cash function
	a	b	c	d
01				

Bank issued payment cards - issuing business

Table 03: Volume and value of cash withdrawal transactions in the reporting period

No.	Code of card company	Private card / Business - corporate card	Cards with debit function/ debit cards linked to a credit line/ cards with credit function/ cards with delayed debit function/ pre-paid debit cards/ cards with debit and,or delayed debit function/ cards with credit and,or delayed debit function/ others	Bank issued cards / Co-branded and Affinity cards	Cash withdrawals											
					ATM				POS terminals installed at bank branches and post offices				POS terminals installed at merchant outlets			
					domestic		foreign		domestic		foreign		domestic		foreign	
					volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
01																
02																
03																
04																
...																
nn																

Bank issued payment cards - issuing business

Table 04: Volume and value of cash deposit transactions in the reporting period

No.	Code of card company	Private card / Business - corporate card	Cards with debit function/ debit cards linked to a credit line/ cards with credit function/ cards with delayed debit function/ pre-paid debit cards/ cards with debit and,or delayed debit function/ cards with credit and,or delayed debit function/ others	Bank issued cards / Co-branded and Affinity cards	Cash deposits							
					ATM				POS terminals installed at bank branches and post offices			
					domestic		foreign		domestic		foreign	
					volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)
	a	b	c	d	e	f	g	h	i	j	k	l
01												
02												
03												
04												
...												
nn												

Bank issued payment cards - issuing business

Table 05: Volume and value of purchase in the reporting period

No.	Code of card company	Private card / Business - corporate card	Cards with debit function/ debit cards linked to a credit line/ cards with credit function/ cards with delayed debit function/ pre-paid debit cards/ cards with debit and,or delayed debit function/ cards with credit and,or delayed debit function/ others	Bank issued cards / Co-branded and Affinity cards	Purchase turnover							
					at merchant outlets				postal/phone and internet orders			
					domestic		foreign		domestic		foreign	
					volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)	volume (pcs)	value (million HUF)
	a	b	c	d	e	f	g	h	i	j	k	l
01												
02												
03												
04												
...												
nn												

MNB identification code: **P27**

Bank issued payment cards - issuing business

Table 06: Traveler's checks sales

No.	Amount of traveler's checks sold by the bank in million forints
	a
01	

MNB identification code: **P27**

Completion instructions for the report

Bank card issuer business

General instructions

1. This report contains information on the bankcard issuance business, i.e. the number of cards issued by the credit institution and the total transaction turnover conducted with those cards in Hungary and abroad.

2. Data on the issuing business of co-operative credit institutions purchasing all services from banks, who are also the data providers, shall be collected from the system in summarised form and supplied to the MNB by the data supplier (bank) operating the system (currently Magyar Takarékszövetkezeti Bank Zrt. and Magyarországi Volksbank Zrt.). Particulars of the sponsored bank, if any, shall be conveyed either by the sponsored bank itself, or by the sponsor bank separately from its own data, indicating the sponsored bank's GIRO code or registration number.

3. The codes required for the completion of this report, as referred to in points 4.7.2 and 4.7.4 of Annex 3 of this Decree are listed in the technical guidelines published on the official website of the MNB.

4. In the tables containing turnover values, foreign currency values shall be converted to forint at the data supplier's own exchange rate prevailing on the day of the transaction, or at the official semi-annual FX average exchange rate of the MNB prevailing through the reference period.

5. A glossary of terms used in the tables and in these completion instructions is located in point I.H.4 of this Annex.

6. The methodological guidelines assisting in the completion of the tables as referred to in point 9 of Annex 3of this Decree are located in the technical guidelines available on the official website of the MNB.

The payment card fraud

Table 01: Fraud in the card issuing business during the reporting period per card companies and types of fraud

No.	Code of card company	Types of fraud	Fraudulent activity	
			volume of transactions (pcs)	value of transactions (thousand HUF)
	a	b	c	d
01				
02				
03				
...				
nn				

The payment card fraud

02.Table: Fraud in the card issuing business during the reporting period per equipments

Sor-szám	fraud on-us / in domestic interbank / in cross border turnover	volume of transactions (pcs)			value of transactions (thousand HUF)		
		Cash withdrawing		Purchase	Cash withdrawing		Purchase
		ATM	POS		ATM	POS	
	a	b	c	d	e	f	g
01							
02							
03							
...							
nn							

The payment card fraud

Table 03: Loss written off in the card issuing business during the reporting period

No.	Code of card company	Types of fraud	Loss debited	
			on foreign/Hungarian acquiring bank (thousand HUF)	on the card holder (thousand HUF))
	a	b	c	d
01				
02				
03				
...				
nn				

The payment card fraud

Loss written off by issuing bank (thousand HUF)
e

The payment card fraud

Table 04: Fraud in the card acquiring business during the reporting period per card companies and types of fraud

No.	Code of card company	Types of fraud	Fraudulent activity	
			volume of transactions (pcs)	value of transactions (thousand HUF)
	a	b	c	d
01				
02				
03				
...				
nn				

The payment card fraud

05.Table: Fraud in the card acquiring business during the reporting period per equipments

Sor-szám	fraud on-us / in domestic interbank / in cross border turnover	volume of transactions (pcs)			value of transactions (thousand HUF)		
		Cash withdrawing		Purchase	Cash withdrawing		Purchase
		ATM	POS		ATM	POS	
	a	b	c	d	e	f	g
01							
02							
03							
...							
nn							

The payment card fraud

Table 06: Loss written off in the card acquiring business during the reporting period

No.	Code of card company	Types of fraud	Loss debited		Loss written off by acquiring bank (thousand HUF)
			on foreign/Hungarian issuing bank (thousand HUF)	on the domestic merchant (thousand HUF))	
	a	b	c	d	e
01					
02					
03					
...					
nn					

The payment card fraud

Table 07: Fraud connected with ATM

No		(pcs)	(thousand HUF)
01	**FRAUD TO COST OF CARD OWNER AND/OR THE ISSUING BANK**		
02	**Card Skimming**		
03	Number of incidences by ATM		
04	Number of incidences by POS		
05	Number of incidences by other types of terminals		
06	**Card Trapping**		
07	Number of incidences for obtainment of cards		
08	**Other types of fraud**		
09	Number of incidences resulted illegal reversal transactions		
10	Number of incidences for illegal obtainment of cash (Cash Trapping)		
11	**FRAUD AGAINST THE OWNER OF ATM**		
12	**Attach upon ATM-s**		
13	Number of physical and virtual attacks (except blasting)		
14	Number of attacks upon ATM with blasting		
15	Loss resulted from attacks		
16	**Attach upon staff serving ATM-s**		
17	Number of incidences		
18	Loss resulted from attacks		

MNB identification code: **P34**

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Completion instructions for the report

Fraud in the bank card business

</div>

General instructions

1. This form is for reporting fraudulent activity and losses sustained in the bank card sector both on the issuer's and on the acquirer's side.

2. Data on the business of co-operative credit institutions purchasing all services from banks, who are also the data suppliers, shall be collected from the system in summarised form and supplied to the MNB by the data supplier (bank) operating the system (currently Magyar Takarékszövetkezeti Bank Zrt. and Magyarországi Volksbank Zrt.). For sponsored banks, in case the sponsoring bank submits the report, it should be submitted separately, under the GIRO code and registration number of the sponsored bank.

3. Fraud committed against the owner of the ATM (rows 11 to 18 of Table 07) shall be reported by the credit institution data supplier servicing the ATM in question (acquiring institution ID), irrespective of whether it uses its own ATM network or the network of another service provider.

4. The codes required for the completion of this report, as referred to in Annex 3 (4.7.3) (4.7.4) are listed in the technical guidelines published on the official website of the MNB.

5. A glossary of terms used in the tables and in these completion instructions is located in point I.H.4 of this Annex.

6. The methodological guidelines assisting in the completion of the tables as referred to in Annex (3) (9) of this Decree are located in the technical guidelines available on the official website of the MNB.

Monthly report on the balance of the payment transactions (clearing) account of corresponded credit institutions having an account with the correspondent bank

Serial code	Code number of the credit institution	Average monthly balance of the current (settlement) account* (HUF thousand, with 3 decimals)
	a	b
101		
102		
103		
nnn		

(settlement) account on working days, while on official and other holidays it is the closing balance of the previous working day.

The average price calculated with the calendar days of daily stocks are regarded as monthly balance..

MNB identification code: **P38**

Table 01 ICS turnover broken down by transaction types

Serial number	Payment method		Transactions	
	code	definition	Volume (piece)	Value (HUF)
	a	b	c	d
0001				
0002				
0003				
0004				
0005				
0006				
0007				
0008				
…				
…				
…				
nnnn				
9996	999-60	Total clearing transactions		
9997	999-70	Total rejected clearing transactions		
9998	999-80	Total non-clearing transactions		
9999	999-90	Total rejected non-clearing transactions		

Table 02: BKR transcations broken down by value limits

Serial number	Items HUF thousand	Requested		Performed		Rejected	
		pieces	HUF	pieces	HUF	pieces	HUF
		a	b	c	d	e	f
01	-10						
02	10 - 20						
03	20 - 30						
04	30 - 40						
05	40 - 50						
06	50 - 60						
07	60 - 70						
08	70 - 80						
09	80 - 90						
10	90 - 100						
11	100- 200						
12	200- 300						
13	300- 400						
14	400- 500						
15	500- 600						
16	600- 700						
17	700- 800						
18	800- 900						
19	900-1000						
20	1000-2000						
21	2000-3000						
22	3000-4000						
23	4000-5000						
24	5000-6000						
25	6000-7000						
26	7000-8000						
27	8000-9000						
28	9000-10000						
29	10000-20000						
30	20000-30000						
31	30000-40000						
32	40000-50000						
33	50000-60000						
34	60000-70000						
35	70000-80000						
36	80000-90000						
37	90000-100000						
38	100000-						
99	**Total:**						

Table 03: Simple credit transfer transactions broken down by value limits

Serial number	Items HUF thousand	Requested		Rejected	
		pieces	HUF	pieces	HUF
		a	b	c	d
01	-10				
02	10 - 20				
03	20 - 30				
04	30 - 40				
05	40 - 50				
06	50 - 60				
07	60 - 70				
08	70 - 80				
09	80 - 90				
10	90 - 100				
11	100- 200				
12	200- 300				
13	300- 400				
14	400- 500				
15	500- 600				
16	600- 700				
17	700- 800				
18	800- 900				
19	900-1000				
20	1000-2000				
21	2000-3000				
22	3000-4000				
23	4000-5000				
24	5000-6000				
25	6000-7000				
26	7000-8000				
27	8000-9000				
28	9000-10000				
29	10000-20000				
30	20000-30000				
31	30000-40000				
32	40000-50000				
33	50000-60000				
34	60000-70000				
35	70000-80000				
36	80000-90000				
37	90000-100000				
38	100000-				
99	**Total:**				

Table 04: Bank to bank transactions broken down by value limits

Serial number	Items HUF thousand	Requested		Rejected	
		pieces	HUF	pieces	HUF
		a	b	c	d
01	-100000				
02	100000-200000				
03	200000-300000				
04	300000-400000				
05	400000-500000				
06	500000-600000				
07	600000-700000				
08	700000-800000				
09	800000-900000				
10	900000-1000000				
11	1000000-				
99	**Total:**				

Table 05: Direct credit transactions broken down by value limits

Serial number	Items HUF thousand	Requested		Rejected	
		pieces	HUF	pieces	HUF
		a	b	c	d
01	-10				
02	10 - 20				
03	20 - 30				
04	30 - 40				
05	40 - 50				
06	50 - 60				
07	60 - 70				
08	70 - 80				
09	80 - 90				
10	90 - 100				
11	100- 200				
12	200- 300				
13	300- 400				
14	400- 500				
15	500- 600				
16	600- 700				
17	700- 800				
18	800- 900				
19	900-1000				
20	1000-				
99	**Total:**				

Table 06: Direct debit transactions broken down by value limits

Serial number	Items HUF thousand	Requested collection		Cleared		Rejected	
		pieces	HUF	pieces	HUF	pieces	HUF
		a	b	c	d	e	f
01	-10						
02	10 - 20						
03	20 - 30						
04	30 - 40						
05	40 - 50						
06	50 - 60						
07	60 - 70						
08	70 - 80						
09	80 - 90						
10	90 - 100						
11	100- 200						
12	200- 300						
13	300- 400						
14	400- 500						
15	500- 600						
16	600- 700						
17	700- 800						
18	800- 900						
19	900-1000						
20	1000-						
99	**Total:**						

Table 07: PEK (Postal) transactions broken down by value limits

Serial number	Items HUF thousand	Requested	
		pieces	HUF
		a	b
01	-10		
02	10 - 20		
03	20 - 30		
04	30 - 40		
05	40 - 50		
06	50 - 60		
07	60 - 70		
08	70 - 80		
09	80 - 90		
10	90 - 100		
11	100- 200		
12	200- 300		
13	300- 400		
14	400- 500		
15	500- 600		
16	600- 700		
17	700- 800		
18	800- 900		
19	900-1000		
20	1000-		
99	**Total:**		

Table 08: ICS (Interbank Clearing System) transactions broken down by settlement days

Serial number	Settlement date	Requested		Cleared		Rejected	
		pieces	HUF	pieces	HUF	pieces	HUF
	a	b	c	d	e	f	g
001							
002							
003							
…							
…							
nnn							
999	**Total:**						

Table 09: Direct credit transactions broken down by settlement days

Serial number	Settlement date	Requested		Rejected	
		pieces	HUF	pieces	HUF
	a	b	c	d	e
001					
002					
003					
…					
…					
nnn					
999	**Total:**				

Table 10: Direct debit transactons according to settlement days

Serial number	Settlement date	Collecction		Cleared		Rejected	
		pieces	HUF	pieces	HUF	pieces	HUF
	a	b	c	d	e	f	g
001							
002							
003							
…							
…							
nnn							
999	**Total:**						

Table 11: PEK (Postal) transactions broken down by settlement days

Serial number	Seettlement date	Requested transactions	
		pieces	HUF
	a	b	c
01			
02			
03			
…			
…			
nn			
99	**Total:**		

Table 12: Direct credit transactions broken down by sending banks

Serial number	Bank code	Requested		Rejected	
		pieces	HUF	pieces	HUF
	a	b	c	d	e
001					
002					
003					
…					
…					
nnn					
999	**Total:**				

Table 13: Direct credit transactions broken down by addresse banks

Serial number	Bank code	Received		Rejected	
		pieces	HUF	pieces	HUF
	a	b	c	d	e
001					
002					
003					
…					
…					
nnn					
999	**Total:**				

Table 14: Direct debit transactions broken down by sending banks

Serial number	Bank code	Collection request		Performed		Rejected	
		sender	sender	receiver	receiver	receiver	receiver
		Pieces	HUF	Pieces	HUF	Pieces	HUF
	a	b	c	d	e	f	g
001							
002							
003							
…							
…							
nnn							
999	**Total:**						

Table 15: Direct debit transactions broken down by addressee banks

Serial number	Bank code	Collection request		Performed		Rejected	
		receiver	receiver	sender	sender	sender	sender
		Pieces	HUF	Pieces	HUF	Pieces	HUF
001	a	b	c	d	e	f	g
002							
003							
…							
…							
nnn							
999							
	Total:						

Table 16: Direct credit transactions according to titles

Serial number	Title	Requested(B4)		Rejected	
		number	HUF	number	HUF
	a	b	c	d	e
001					
002					
003					
…					
…					
nnn					
999	**Total:**				

MNB identification code: **P38**

Table 17: Direct debit transactions broken down by titles

Serial number	Title	Collection request (B4)		Performed (G12)		Rejected (G12)	
		pieces	HUF	pieces	HUF	pieces	HUF
	a	b	c	d	e	f	g
001							
002							
003							
…							
…							
nnn							
999	**Total:**						

Table 18: Clearing turnover of banks broken down by sent and received items, and transaction types

erial numb	Bank code	Sent/Received	Transaction code and sub-code	Volume	Value
	a	b	c	d	e
0001					
0002					
0003					
…					
…					
nnnn					

Table 19: Rejected direct debit transactions broken down by sender bank and error code

Serial number	Bank code	Institution code	error code 02		error code 03		error code 06		error code 10		error code 50		error code 51		error code 54		error code 65		error code 99	
			pcs	HUF	pcs	HUF	pcs	HUF	pcs	HUF	pcs	HUF	pcs	HUF	pcs	HUF	pcs	HUF	pcs	HUF
			a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r
0001																				
0002																				
0003																				
…																				
…																				
nnnn																				

Table 20: Rejected direct debit transactions broken down by recipient bank and error code

Serial number	Bank code	Institution code	error code 02		error code 03		error code 06		error code 10		error code 50		error code 51		error code 54		error code 65		error code 99	
			pcs	HUF	pcs	HUF	pcs	HUF	pcs	HUF	pcs	HUF	pcs	HUF	pcs	HUF	pcs	HUF	pcs	HUF
			a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r
0001																				
0002																				
0003																				
…																				
…																				
nnnn																				

Table 21: Direct debit authorization messages

Serial number	FELHBE messages			FELHAP messages							
	New	Modification	Cancellation	00	01	11	12	13	14	15	99
	a	b	c	d	e	f	g	h	i	j	k
0001											

MNB identification code: **P38**

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**Completion instructions for the report
Payment transaction statistics**

</div>

I. General instructions

In the report all dates shall be entered in the YYYY.MM.DD. format.

II. Detailed instructions for the completion of the tables

Table 01: ICS (Interbank Clearing System) transaction turnover according to transaction type

The table must contain all clearing and non-clearing initiated transactions. For non-clearing transactions, the requested amount should be indicated in d "value (HUF)" column next to the number of transactions.

Each transaction code–sub-code pair must be indicated in the table separately, i.e., even the rejected items have to be reported in as many separate rows under as many separate transaction code–sub-code they are indicated.

Table 06: Direct debit transaction turnover according to value limits

The table contains direct debits broken down according to specific value limits.
The columns in the group collection tables shall indicate the following:
Collection request: transaction 094-00
Cleared: transaction 404-00
Rejected: transaction 294-00

Table 08: Clearing turnover of banks according to sent, received items and transaction types

This table contains transactions sent and received by clearing members, cleared or forwarded in ICS, broken down according to transaction types (including also collection requests and rejecting transactions).
The items sent and received by individual clearing members must be reported in a separate row; in addition, the values relating to each separate transaction code–sub-code pair need to be reported in separate rows. Cases where the number of items (column d) is zero do not need to be reported.

Completion of the columns:
a) bank code of the credit institution issued by MNB
b) "K" or "F", depending on whether sent or received transactions are reported in the row
c) Transaction code and sub-code in "999-99" format
d) number of transactions
e) value of transactions

Table 19: Rejected direct debit transactions according to requesting banks, including error codes

The reporting of the error codes shall be in accordance with the contents of the ICS Standard Manual.
02   unknown ("recipient") account number
03   terminated ("recipient") account number

06	account number of "recipient" is incorrect (the customer transaction account number of the bank is displayed instead of the account number of the customer)
10	discrepancy between name and account number
50	return due to insufficient coverage (for transaction codes 292, 293, 294)
51	return due to absence of proxy (for transaction codes 292, 294)
54	general return (on the client's instructions, for transaction codes 293, 294)
65	collection order exceeded value limit (for transaction code 294)
99	other error

Table 20: Rejected direct debit transactions according to recipient banks, including error codes

The table is identical with Table 19, except it shall indicate the dispersion of transactions by recipient banks.

Table 21: Direct debit transfer authorisation messages

This table shall summarise messages with respect to the authorisation data sent by the data supplier's bank (FELHBE) in accordance with the ICS Standard Manual, processed in the reference month in the letter of authorisation transmission sub-system operated by GIRO Zrt. (FELHAT), and the confirmation of receipt of the authorisation by the recipient (FELHAP), according to the instructions specified in the table.

MNB identification code: **P39**

Table 01: List of banks queuing in ICS

Serial number	Settlement date	Bank code	Batch in queue	Transaction in queue	Amount in queue	Uncovered amount in queue
			Volume	Volume	HUF	HUF
	a	b	c	d	e	f
01						
02						
03						
…						
…						
nn						

Table 02: List of banks sending their items to ICS in extraordinary times

Serial number	Settlement date	Bank code	Receipt of the last batch	Last receipt of the "end of the day" message	Reason for the delay
	a	b	c	d	e
01					
02					
03					
…					
…					
nn					

Table 03: Transactions rejected by ICS

Serial number	Bank code	Error code	Description of the error	Volume
	a	b	c	d
01				
02				
03				
…				
…				
nn				

MNB identification code: **P39**

Table 04: Number of daily transactions and settlement term

Serial number	Settlement date	Total cleared transactions		First phase					Second phase		
		Volume	Value	Cleared transactions		Start of settlement	Time of completion	Sending into the mailbox	Last "end of the day" message	Completion of settlement	Time of sending into the mailbox
				Volume	Value						
	a	b	c	d	e	f	g	h	i	j	k
01											
02											
03											
…											
…											
nn											

Table 05.: Communication errors

Serial number	Service provider	Number of errors	Total time lost	Average time lost	Longest time lost	Loss indicator
		number	hhmm	hhmm	hhmm	%
	a	b	c	d	e	f
01						
02						
03						
…						
…						
nn						

Table 06: Off-line data traffic

Serial number	Date	Bank	Reason
	a	b	c
01			
02			
03			
…			
…			
nn			

Table 07: Bandwidth of clearing communication lines

Serial number	Service provider	Relation	Bandwidth	Type of change
	a	b	c	d
01				
02				
03				
…				
…				
nn				

Table 08: Late collection of received batches by clearing members

Serial number	Date	Time	Bank	Reason
	a	b	c	d
01				
02				
03				
…				
…				
nn				

Table 09: Closed complaints

Serial number	Bank	Date	Description	Outcome	Reason	Settlement date
	a	b	c	d	e	f
01						
02						
03						
…						
…						
nn						

MNB identification code: **P39**

Table 10: Repairs at customers

Serial number	Error report		Error repair		Bank	Short description of the error	Description of the repairing
	Date	Time	Date	Time			
	a	b	c	d	e	f	g
01							
02							
03							
…							
…							
nn							

Table 11: Contracted repairs related to clearing

Serial number	Error report		Error repair		Supplier	Short description of the error	Description of the repairing
	Date	Time	Date	Time			
	a	b	c	d	e	f	g
01							
02							
03							
…							
…							
nn							

Table 12: Modifications in the clearing system

Serial number	Change			
	Date	Place	Description	Reason
	a	b	c	d
01				
02				
03				
…				
…				
nn				

MNB identification code: **P39**

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Completion instructions for the report

Payment system statistics

</div>

I. General instructions

In the report all dates shall be entered in the YYYY.MM.DD. format.

II. Detailed instructions for the completion of the tables

Table 01: List of banks queuing in ICS (Interbank Clearing System)

This table is used to report cases when the MNB limit provided for a clearing member is not sufficient for clearing all transactions.

Table 02: List of banks sending their items into ICS in extraordinary times

This table is used to report cases when a clearing member has finished sending its items after 02:00.
If information is available for the data supplier, in column e the information of the cause of the delay should be described briefly.

Table 03: Transactions rejected by ICS
Errors should be reported at both batch level and transaction level. Transactions directly accepted from customers of clearing members (institutions, companies which submit their transactions directly to the ICS) do not need to be reported.

For the error code and the error description please provide the code specified by the ICS standard, and the description related to the error code as specified by the ICS standard, respectively.

Table 05: Communication errors
This table should contain data of errors of communication lines according to service providers. It is not considered a communication error if the line is available but the partner does not respond (for example, switched off).
Monthly inverse availability value shall be reported in percentages, with an accuracy of four decimals.

Table 06: Off-line data traffic
This table is used for reporting cases when a clearing member did not send or receive data as usual, using the communication line provided by the data supplier, but by other means.
Column c should contain a brief explanation for the off-line data traffic.

No off-line data traffic needs to be reported which was agreed before (for example, bank holiday).

Table 07: Change in the bandwidth of the clearing communication lines
The bandwidth at each clearing member, as well as the Mártonffy-Vadász (the primary and the back-up clearing site) connection should also be reported.
For the first time, the bandwidth of all lines should be reported, but in further reports only changes have to be reported. The establishment of a new line, termination of an existing line, changing the bandwidth of an existing line is considered a change.

For data supplier – clearing member relations the bank code of the clearing member issued by the MNB should be reported in column b, and for Vadász-Mártonffy relations (or any other relations within GIRO) the bank code issued to the data supplier by the MNB should be reported (980).
Bandwidth of the line shall be reported in Kbit/sec.

Table 08: Late collection of receiving batches by clearing members
This table is used to report cases when a clearing member downloads its completed receiving batches (standard .020 files) only after 09:00 a.m. in the morning.

Table 09: Complaints settled
This table is used to report complaints which

- were received from clearing members (that is, for example, those received from the customers of the State Treasury should not be reported), and
- have been settled (the investigation is closed).

In column d please indicate either "Settled" (i.e. the data supplier did have some responsibilities regarding the complaint), or "Rejected" (i.e. the data supplier had no responsibilities regarding the complaint).

Table 10: Repairs at client's premises
This table is used to report cases when the data supplier had to make repairs at clearing members' premises (involving a hardware component or operating system or the given software). Cases when the data supplier's employees made minor modifications (not involving a hardware component, operating system, for example replacement of a mouse), provided training on the job or first installation do not have to be reported.

The bank code of the clearing member issued by the MNB should be reported in column f.
Columns g–h should contain a brief and concise description of the error or the error repair.

Table 11: Repairs required
This table is used to report cases when the data supplier involved other suppliers (subcontractors) to restore the clearing traffic to normal operations. Please report repairs affecting main components or the operating system. Repairs and maintenance work regularly carried out by the suppliers of the data provider on a contractual basis shall not be reported.

Columns g–h should contain a brief and concise description of the error or the error repair.

Table 12: Modifications to the business systems
The report must contain the execution of changes contained in the annual investment plan, and of the unplanned changes, the replacement of all major hardware components and the installation of new versions of the operating system or other software products specifically developed for clearing.

In column b please enter the letter "M" if the location of the modification was Mártonffy utca (primary site), and the letter "V" if it was Vadász utca (secondary site).

MNB identification code: **P40**

Table 01: ICS sent turnover broken down by value limits by sender banks and settlement days

Bank	Settlement day	0-10th		10th-100th		100th-1M		1M-5M		5M-10M		10M-20M		20M-50M		50M-100M		100M-200M	
		value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume

(table continued)

200M-500M		500M-1000M		1000M-1500M		1500M-2000M		2000M-5000M		over 5000M		TOTAL	
value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume

MNB identification code: **P40**

Table 02: Total ICS turnover by settlement days

Fixed text	Settlement day	0-10th		10th-100th		100th-1M		1M-5M		5M-10M		10M-20M		20M-50M		50M-100M		100M-200M	
		value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume
TOTAL																			
TOTAL																			
TOTAL																			
TOTAL																			
TOTAL																			
TOTAL																			

(table continued)

200M-500M		500M-1000M		1000M-1500M		1500M-2000M		2000M-5000M		over 5000M		TOTAL	
value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume

Table 03: ICS sent turnover broken down by value limits by sender banks

Bank code	0-10th		10th-100th		100th-1M		1M-5M		5M-10M		10M-20M		20M-50M		50M-100M		100M-200M	
	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume

(table continued)

200M-500M		500M-1000M		1000M-1500M		1500M-2000M		2000M-5000M		over 5000M		TOTAL	
value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume

Table 04: ICS turnover broken down by value limits

Fixed	Year	0-10th		10th-100th		100th-1M		1M-5M		5M-10M		10M-20M		20M-50M		50M-100M		100M-200M	
text	month	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume
TOTAL																			

(table continued)

200M-500M		500M-1000M		1000M-1500M		1500M-2000M		2000M-5000M		over 5000M		TOTAL	
value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume

MNB identification code: **P40**

Table 05: ICS received turnover broken down by value limits by receiver banks and settlement days

Bank	Settlement day	0-10th		10th-100th		100th-1M		1M-5M		5M-10M		10M-20M		20M-50M		50M-100M		100M-200M	
		value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume

(table continued)

200M-500M		500M-1000M		1000M-1500M		1500M-2000M		2000M-5000M		over 5000M		TOTAL	
value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume

Table 06: ICS received turnover broken down by value limits by receiver banks

Bank code	0-10th		10th-100th		100th-1M		1M-5M		5M-10M		10M-20M		20M-50M		50M-100M		100M-200M	
	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume

(table continued)

200M-500M		500M-1000M		1000M-1500M		1500M-2000M		2000M-5000M		over 5000M		TOTAL	
value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume

MNB identification code: **P40**

Table 07: ICS Bank-to-Bank transactions broken down by value limits by settlement days

Fixed text	Year month	0-10th		10th-100th		100th-1M		1M-5M		5M-10M		10M-20M		20M-50M		50M-100M		100M-200M	
		value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume
TOTAL																			

(table continued)

200M-500M		500M-1000M		1000M-1500M		1500M-2000M		2000M-5000M		over 5000M		TOTAL	
value	volume	value	volume	value	volume	value	volume	value	volume	value	volume	value	volume

Completion instructions for the report

ICS (Interbank Clearing System) statistics

Detailed instructions for the completion of the tables

Table 01: ICS (clearing) sent turnover broken down according to value limit, settlement day and sender bank
Transaction types:
- Simple credit transfers   (001-00)
- Direct credit   (001-01)
- Documentary credit   (001-02)
- Immediate collection – settlement   (002-00)
- Settlement of a bill of exchange collection   (002-01)
- Settlement of a cheque collection   (002-03)
- Settlement of a term collection   (003-00)
- Rejection of a credit transfer   (201-00)
- Rejection of a direct credit   (201-01)
- Rejection of a documentary credit   (201-02)
- Rejection of the settlement of an immediate collection   (202-00)
- Rejection of the settlement of a bill of exchange collection   (202-01)
- Rejection of the settlement of a cheque collection   (202-03)
- Rejection of the settlement of a term collection   (203-00)

Table 07: ICS bank-to-bank transactions according to value limit by settlement day
Transaction types:
- Bank-to-bank transfers   (082-00)

Table 01: Register of breakdowns

No.	Error code	Date of reporting	Time of reporting	Date of occurrence	Time of occurrence	Description of event	Reason of breakdown	Classification of breakdown								Level of breakdown: crisis/disaster	Date of repair	Start of repair	End of repair
								Operational error	Error of the basic system	User's error	Operational error	External communication error	Hardware error	External service provider's error	Other error				
	Hyymmddss	yyyy.mm.dd	hh:mm	yyyy.mm.dd	hh:mm	(text)	(text)	I/N	I/N	I/N	I/N	I/N	I/N	I/N	I/N	I/N	yyyy.mm.dd	hh:mm	hh:mm
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s
01																			
02																			
03																			
…																			
…																			
nn																			

continued

No.	Procedure of repair	Interruption in services directly affecting clients	Effect of breakdown				Related repairs for clients	Related required repairs	Relatd extension of operating hours	Related complaints	Related modifications in the business systems
			business activity (activities)	system component(s)	percentage of customers	percentage of all transactions					
	(narrative description)	mmm	(narrative description)	(narrative description)	(%)	(%)	(I\N)	(I\N)	(I\N)	(I\N)	(I\N)
	r t	s u	v	w	x	y	z	aa	ab	ac	ad
01											
02											
03											
…											
…											
nn											

01b. tábla: Events triggering reduced service level

No.	Event code					Description of event	Reason of the event	Measures taken to prevent reoccurance/ to solve the problem	
		Date of reporting	Time of reporting	Date of occurrence	Time of occurrence			Date	Description
	Eyymmddss	yyyy.mm.dd	hh:mm	yyyy.mm.dd	hh:mm	(text)	(text)	yyyy.mm.dd	(text)
	a	b	c	d	e	f	g	h	i
01									
02									
03									
…									
…									
nn									

continued

No.	Effect of event				Related repairs for clients	Related required repairs	Related extension of operating hours	Related complaints	Related modifications in the business systems
	business activity (activities)	system component(s)	percentage of customers	percentage of all transactions					
	(narrative description)	(narrative description)	(%)	(%)	(I\N)	(I\N)	(I\N)	(I\N)	(I\N)
	j	k	l	m	n	o	p	q	r
01									
02									
03									
…									
…									
nn									

Table 02: Availability

Serial number	Number of breakdowns	Total interruption in services	Average interruption in services	Longest interruption in services	Average repair time	Availability ratio
	pc	≠mmm	≠mmm	mmm	mmm	%
	a	b	c	d	e	f
01						

Table 03: Repairs for clients

Serial number	Reporting the error		Start of repair		End of repair		Client	Description of error	Repair of error	Error code / Event code
	Date	Time	Date	Time	Date	Time				
	yyyy.mm.dd	hh:mm	yyyy.mm.dd	hh:mm	yyyy.mm.dd	hh:mm	(text)	(text)	(text)	Hyymmddss/ Eyymmddss
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

Table 04: Repairs required (for business systems)

Serial number	Reporting the error		Start of repair		End of repair		Supplier	Description of error	Repair of error	Error code / Event code
	Date	Time	Date	Time	Date	Time				
	yyyy.mm.dd	hh:mm	yyyy.mm.dd	hh:mm	yyyy.mm.dd	hh:mm	(text)	(text)	(text)	Hyymmddss/ Eyymmddss
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										

...									
nn									

Table 05: Extension of operation

Serial number	Date	Original operation		Extended operation		Client requesting extension	Justification of extension	Affected business activity	Affected transactions	Number of affected transactions	Value of affected transactions	Error code / Event code
		start time	end time	start time	end time							
	yyyy.mm.dd	hh:mm	hh:mm	hh:mm	hh:mm	(text)	(text)	(text)	(text)	pieces	HUF	Hyymmddss / Eyymmddss
	a	b	c	d	e	f	g	h	i	j	k	j
01												
02												
03												
…												
…												
nn												

Table 06: Complaints settled

Serial number	Client	Date of receipt	Type of complaint	Description	Result	Justification	Date of settlement/ rejection	Error code / Event code
	(text)	yyyy.mm.dd	T/Ü	(text)	(text)	(text)	yyyy.mm.dd	Hyymmddss/ Eyymmddss
	a	b	c	d	e	f	g	j
01								
02								
03								
…								
…								
nn								

Table 07: Modifications in the business systems

Serial number	Modification				Error code / Event code	Number of related complaints
	Date	Description	Justification	Effect		
	yyyy.mm.dd	(text)	(text)	(text)	Hyymmddss/ Eyymmddss	pieces
	a	b	c	d	j	f
01						
02						
03						
…						
…						

nn						

MNB identification code: **P41**

Table 08:Portfolio of collaterals and guarantee funds

Date	Budapest Stock Exchange spot market				Budapest Stock Exchange derivative market				
	Basic financial coverage	Initial margin	Additional financial coverage	Stock Exchange Settlement Fund	Basic financial coverage	Initial margin	Additional financial coverage	Collective Guarantee Fund	Liquidity foreign exchange security deposit
	thousand HUF								
	a	b	c	d	e	f	g	h	i
01									

MNB identification code: **P41**

Completion Instructions for the report

Overseer statistics

I. General instructions

1. In the data supply the dates shall be shown in the YYYY.MM.DD. format, times shall be shown in HH:MM format, while time periods shall be shown in MMM format. The data reported in columns x and y of Table 01a, in columns l and m of Table 01b, and columns c, e and f of Table 02 shall be indicated showing three decimal places, according to the general rounding rules.

2. If the contents of a specific table may not be interpreted for a data supplier on the basis of its business activity, the data supplier shall report the specific table of the report as negative (N/A).

3. The methodological guidelines assisting in the completion of the tables as referred to in point 9 of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

II. Detailed instructions for the completion of the tables

Table 01a: Register of breakdowns
This table shall indicate breakdowns and other disturbances directly affecting clients which occurred and were eliminated during the specific month at the data supplier's premises.

Each error in the data supply shall have an assigned code listed in column a, in the following format: Hyymmddss, where H is error, YY is the last two digits of the year of the data supply, MM is the relevant month, dd is the day, and ss is the serial number of the errors that occurred on that specific day.

In columns f, g, t, v and w a clear and short narrative description is required.

Columns h to o shall contain an indication of the cause of the error, if known. In columns h to o "I" means that the error is due to the given type and "N" means that the error is not related to it. "Other error" means any error where the cause is known, however, it cannot be clearly classified according to columns h–n.
If the cause of the disturbance is not known and the circumstances had not been fully investigated within the deadline for submission, column f shall contain the entry "Not known", and columns g to n shall contain the letter "N". In this case the data supplier shall submit another report (modified report) within 5 business days following the conclusion of the investigation, or not later than the deadline for the next monthly report, that contains all the necessary information that the previous report did not.

Column p shall contain an indication as to whether the disturbance resulted in crises or disaster situation according to the business continuity plan of the data provider.

Column v shall indicate the business activity or activities affected by the disturbance. For example, central securities depository activities, multinet settlements. Column w shall contain information about the system components affected by the disturbance. Entries made in the table shall be used consistently in the same way for the same business activity/activities or system component(s).

Columns x and y shall contain an indication of the magnitude of the disturbance expressed in a percentage of customers and a percentage of transactions, respectively, affected.

Table 01b: Events triggering reduced service level
This table shall contain all events that trigger a reduced level of services provided by the data supplier, even though it cannot be perceived by the clients directly (e.g. slowdown of services).

The columns of the table should be completed as indicated by the different criteria defined in Table 01a.

Table 02: Availability
In this table the aggregated breakdowns directly affecting the data supplier's clients are shown, as well as the integrated availability ratio of the given month, calculated in due observation of service time lost due to such disturbances and incorporating the indexes of individual business activities. The indexes of the individual business activities are calculated based on the period of time during which the data supplier provides the services in question to its clients. The monthly availability ratio indicated in column f is calculated based upon the relevant daily availability ratios.

Table 03: Repairs for clients
In this table those cases shall be reported when the data supplier or its representative had to make repairs at the client's premises (in connection with the hardware and software installed by or on the order of the data supplier). Minor modifications by the data supplier's employees (not affecting the main parts of the hardware / operational system, like for instance mouse replacement), or training or first installation do not have to be reported.

Column g shall indicate the client's short name. Please refer to the same client consistently, by using the same name at all times.

Column j shall contain the error code that was reported in Table 01a, Register of breakdowns, or the error code reported in Table 01b, Events triggering reduced service level, if the repair performed at the client's premises was required due to a disturbance that had a direct impact on availability, or an event triggering reduced service level. If the repair performed at a client's premises is not connected to a disturbance that had a direct impact on the data supplier's availability, or to the event triggering reduced service level, the data supplier shall leave the field blank.

Table 04: Repairs required
In this table data suppliers shall report cases where the data provider required the work of other suppliers (subcontractors) in order to eliminate disturbances in operations and restore the normal operation of reduced services and business systems (conducting clearing house, central securities depository and central counterparty activity). Maintenance works regularly carried out by the suppliers of the data provider on a contractual basis shall not be reported.

The columns of the table should be completed as indicated by the different criteria defined in Table 03.

Table 05: Extended operations
In this table data suppliers shall report all cases where they were open for business for clients outside of normal business hours.

If the extension of business hours was necessary due to the request made by a client of the data supplier, column f shall indicate the short name of the client requesting the extension of the business hours. Please refer to the same client consistently, by using the same name at all times. If the extension of operations was required because of a disturbance at the data supplier's premises or for any other reason, column f should be left blank.

Column g shall indicate the precise reason for extension (e.g. a brief description of the technical reason). If the extension of business operations was required on the request of a client, the reason provided by the client shall also be indicated in column g.

Column h shall indicate the business activity or activities affected by the disturbance. For example, central securities depository activities, multinet settlements. Column i shall contain information on the type of transactions for which the extension of operations was necessary. With respect to the affected business activity or transaction please refer to the same business activity or transaction consistently, each time they are mentioned in the report. Columns j and k shall contain an indication of the number and value of transactions affected by the extension of business hours.

For the completion of column l the instructions provided for column j of Table 03 apply.

Table 06: Complaints settled
This table is used to supply information on complaints received from clients with respect to operations, and the activities of the clearing house, central securities depository or central counterparties, if these complaints have been settled (the investigation has been closed).

Please refer to the same customer consistently, by using the same name at all times.

Column c shall indicate the description of the complaint to the extent as to whether it is of a technical nature and pertains to operations, or of a business nature and relates to clearing, central securities depository, or central counterparty activities. "T" stands for technical and "Ü" stands for business. Column d shall contain a brief description of the complaint, with the reason also indicated.

Column e shall contain the outcome of the complaint. "Settled" means that the data supplier had to perform certain tasks with respect to the complaint, "Rejected" means that the data provider had no task to perform with respect to the complaint.

Column f shall specify the outcome of the complaint (including the type and sum of compensation, if any,) or a brief description of the reason of rejection.

For the completion of column h the instructions provided for column j of Table 03 apply.

Table 07: Modifications to the business systems
In this table the modifications carried out in the business systems (conducting clearing house, central securities depository or central counterparty activity) during the month shall be reported. The report shall contain the implementation of changes in the annual investment plan, and – out of the unplanned changes – the change of hardware main parts and the installation of the new versions of the operational system and the special software developed for clearing house and/or central securities depository activity.

In columns b to d a clear and short narrative description is required. Column b shall contain a description of the modification implemented, and column c shall briefly specify the reasons (e.g. market requirements or business reasons). Column d shall indicate whether the modification was completed smoothly, or if there were any problems, also indicating the reasons and the procedure to eliminate them.

For the completion of column e the instructions provided for column j of Table 03 apply.

Table 08: Portfolio of collaterals and guarantee funds
In this table the end-of-period portfolio of the individual collateral and guarantee funds shall be shown in HUF thousands.

Electronic money

Table 01: Data of issuer business of bank-card based e-money system

Serial number	Code of electronic money system	Year of starting	Issuer of electronic money (code number)	Number of cards with electronic money function (pieces)	Out of this (out of d): number of at least once uploaded cards (pieces)	Value limit to be stored on the electronic money instrument, by type of currency		Transferability among users (code number)	Is electronic money instrument suitable for network payments? (code number)	What kind of functions does the electronic money instrument store? (code number)	Number of electronic money loading transactions (piece)	Value of electronic money loading transactions by type of currency		Number of purchase transactions carried out by electronic money instruments (piece)	Value of purchase transactions carried out by electronic money instruments by type of currency (rounded up to whole numbers)		Value of electronic money in circulation by type of currency (rounded up to whole numbers)	
						forints	euros					forints	euros		forints	euros	forints	euros
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	r	s
01																		
02																		
03																		
...																		
nn																		

Table 02: Data of issuer business of network-based e-money system

Serial number	Code of electronic money system	Year of starting	Issuer of electronic money (code number)	Number of PC softwares with electronic money function (pieces)	Out of this (out of d): number of PC softwares at least once uploaded (pieces)	Value limit to be stored on electronic money instruments, by type of currency		Tranferability among users (code number)	Number of electronic money loading transactions (pieces)	Value of electronic money loading transations by type of currency		Number of purchase transactions carried out by electronic money instruments (pieces)	Value of purchase transactions carried out by electronic money instruments by type of currency (rounded up to whole numbers)		Value of electronic money in circulation by type of currency (rounded up to whole numbers)	
						forints	euros			forints	euros		forints	euros	forints	euros
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
01																
02																
03																
...																
nn																

Electronic money

Table 03: Data of acquiring business of card based e-money system

Serial number	Terminals and methods suitable for loading up electronic money instruments, by type						Retailer terminals accepting electronic money, by type			
	ATM (pieces)	special e-money terminal (pieces)	POS (pieces)	fixed-line and/or mobile telephones (code number)	Internet (code number)	other (code number)	retailer POS (pieces)	product/service terminal (pieces)	POS via internet (pieces)	other (code number)
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
...										
nn										

Table 04: Data of acquiring business of network-based e-money system

Serial number	Terminals and methods suitable for loading up electronic money instruments, by type				Retailer terminals accepting electronic money, by type	
	ATM (pieces)	fixed-line and/or mobile telephones (code number)	Internet (code number)	other (code number)	POS via internet (pieces)	other (code number)
	a	b	c	d	e	f
01						
02						
03						
...						
nn						

MNB identification code: **P42**

Completion instructions for the report

Electronic money

General instructions

1. The codes required for the completion of this report as per point 4.8 of Annex 3 to this Decree are listed in the technical guidelines published on the official website of the MNB (Code list for P42 data supply).

2. A glossary of terms used in the tables and in these completion instructions is located in point I.H.4 of this Annex.

3. The methodological guidelines assisting in the completion of the tables as referred to in point 9 of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

MNB identification code: **P44**

Table 01: Number of direct securities account holders

ea.

No.	Direct securities account holder			
	type	number		
		total	resident	non-resident
		a	b	c
01	Central bank			
02	Central contracting party (CCP)			
03	Central depository (CSD)			
04	Credit institution			
05	Other			

Table 02a: Volume of securities accounts according to origin

million forints

No.	Type of security	Value of all securities accounts				
		total	Securities issued or held in a central depository	Securities treansferred to a central depository		
				total	under contract with the data provider	under contract with a custodian bank
		a	b	c	d	e
01	Bonds					
02	Short-term securities					
03	Shares and investment notes					
04	Other					

Table 02b: Volume of securities accounts according to holders

million forints

No.	Type of security	Value of all securities accounts		
		Total	Held in the securities account of another central depository	Held in the securities account of another securities account holder
		a	b	c
01	Bonds			
02	Short-trm securities			
03	Shares and investment notes			
04	Other			

Table 02c: ISIN-code of securities other than debt securities

ea.

01	total of ISIN-codes of securities, other than debt securities, held on the securities accounts:	
02	Number of ISIN-codes where the market value is not known:	

MNB identification code: **P44**

Table 03: Volume of securities transfer orders

thousand

No.	Type of security	Volume of securities transfer orders									
		total	Transfers within the central depository between two securities accounts, neither of which is considered linked to an account at another central depository			Transfers within the central depository between two securities accounts, where at least one of them is considered linked to an account at another central depository			Securities account transfer via a securities account of the data provider central depository maintained at another institution (account link)		
			transfers without any movement of funds	Payment in EUR	Payment in another currency	transfers without any movement of funds	Payment in EUR	Payment in another currency	transfers without any movement of funds	Payment in EUR	Payment in another currency
		a	b	c	d	e	f	g	h	i	j
01	Bonds										
02	Short-term securities										
03	Shares and investment notes										
04	Other										

Table 04: Value of securities transfer orders

million forints

No.	Type of security	total	Transfers within the central depository between two securities accounts, neither of which is considered linked to an account at another central depository			Transfers within the central depository between two securities accounts, where at least one of them is considered linked to an account at another central depository			Securities account transfer via a securities account of the data provider central depository maintained at another institution (account link)		
			transfers without any movement of funds	Payment in EUR	Payment in another currency	transfers without any movement of funds	Payment in EUR	Payment in another currency	transfers without any movement of funds	Payment in EUR	Payment in another currency
		a	b	c	d	e	f	g	h	i	j
01	Bonds										
02	Short-term securities										
03	Shares and investment notes										
04	Other										

Table 05: Volume of securities transfer orders to and from the securities account of a central contracting party (CCP)

thousand

No.	Type of security	Volume of securities transfer orders									
		total	Transfers within the central depository between two securities accounts, neither of which is considered linked to an account at another central depository			Transfers within the central depository between two securities accounts, where at least one of them is considered linked to an account at another central depository			Securities account transfer via a securities account of the data provider central depository maintained at another institution (account link)		
			transfers without any movement of funds	Payment in EUR	Payment in another currency	transfers without any movement of funds	Payment in EUR	Payment in another currency	transfers without any movement of funds	Payment in EUR	Payment in another currency
		a	b	c	d	e	f	g	h	i	j
01	Bonds										
02	Short-term securities										
03	Shares and investment notes										
04	Other										

Table 06: Value of securities transfer orders to and from the securities account of a central contracting party (CCP)

million forints

No.	Type of security	total	Volume of securities transfer orders								
			Transfers within the central depository between two securities accounts, neither of which is considered linked to an account at another central depository			Transfers within the central depository between two securities accounts, where at least one of them is considered linked to an account at another central depository			Securities account transfer via a securities account of the data provider central depository maintained at another institution (account link)		
			transfers without any movement of funds	Payment in EUR	Payment in another currency	transfers without any movement of funds	Payment in EUR	Payment in another currency	transfers without any movement of funds	Payment in EUR	Payment in another currency
		a	b	c	d	e	f	g	h	i	j
01	Bonds										
02	Short-term securities										
03	Shares and investment notes										
04	Other										

Table 07: Volume of new issues of securities and retired securities

thousand

No.	Type of security	Volume of new issues of securities and retired securities		
		total	new issues	retired securities
		a	b	c
01	Bonds			
02	Short term securities			
03	Shares amd investment notes			
04	showing seperately: investment notes			
05	Other			

Table 08: Value of new issues of securities and retired securities

million forints

No.	Type of security	Value of new issues of securities and retired securities		
		total	new issues	retired securities
		a	b	c
01	Bonds			
02	Short term securities			
03	Shares amd investment notes			
04	showing seperately: investment notes			
05	Other			

MNB identification code: **P44**

Completion instructions for the report
Securities settlement systems statistics

I.   **General instructions**

1.   Data suppliers shall provide data in round figures, without decimals, and round data as necessary according to the general rounding rules.

2.   If the contents of a specific table may not be interpreted for a data supplier on the basis of its business activity, the data supplier shall report the specific table of the report as negative (N/A).

3.   The methodological guidelines assisting in the completion of the tables as referred to in point 9 of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

4.   Data providers shall classify securities according to the following:
Bonds:
    bonds and other debt securities with an original maturity of over one year
Short-term securities:
    debt securities with an original maturity of one year or less
Shares and investment units:
    shares and other participations in company capital, depository receipts, and collective investment instruments issued by close-ended and open-ended investment funds
Other securities: securities other than those specified in the above three categories

5.   Stock and turnover figures, including those pertaining to transfers without any movement of funds, new issues and data relating to the retirement of securities, shall be provided separately for each type of security as per the following:
Bonds and short-term securities:
    Securities shall be indicated at nominal value.
Shares and investment units, other securities:
    Prices shall be provided at market value. If the market value is not available, the last known price of the specific securities shall be indicated.
    When compiling turnover data the prices may be indicated using the monthly average market value of the securities in question. In connection with "Delivery vs. Payment" (DvP) transactions prices may be indicated based on the relevant payment figures.
    If neither the price nor any payment information is available, each security shall be shown at nominal value.

6.   The value of securities denominated in foreign currencies shall be converted into forint according to the following instructions:
Stock prices shall be converted to forint using the official MNB exchange rate in effect for the last day of the year. The prices used in transactions shall be converted to forint using the official MNB exchange rate in effect for the day of the transaction, or the monthly average rates calculated based upon the official MNB exchange rates.

II. Detailed instructions for the completion of the tables
Table 01: Direct securities account holders
If the account holder is a central counterparty, or it functions as a central depository credit institution, this party shall be classified as central counterparty or a central depository, rather than a credit institution.

Table 02a: Volume of securities accounts according to origin
Table 02b: Volume of securities accounts according to holder
The amount indicated in the total box of column a of Table 02a for each type of securities shall correspond with the amount shown in the same box of column a of Table 02b.

Table 03: Volume of securities transfer orders
Table 04: Value of securities transfer orders
These tables are for providing information concerning the orders the data supplier has fulfilled for the transfer of securities
− in gross value (if carried out by netting, also indicating the transaction data before netting), and
− shown as a single transaction (i.e. related buying and selling orders made separately, shown as a single transfer order)
in the detail specified by the table.

Where a transfer order pertains to several different types of securities, the data supply shall indicate the number and value of the transfer order based on the number of the specific security type.

The tables shall also contain information concerning the following transactions as securities transfer orders:
− transfers of securities between the securities account holder's own accounts at the data provider and his omnibus securities account,
− orders for tying up securities for the purpose of collateral, and orders for freeing up such securities,
− securities movements due to automatic securities lending operation or to automatic collateral transfers.

The following transactions shall not be indicated in the tables as securities transfer orders:
− securities movements reported in Tables 07 and 08, due to the issue of new securities, retirement of securities and corporate events,
− movements in securities accounts in connection with releasing printed securities from the data supplier's depository or receiving printed securities for custody,
  securities movements solely of technical nature to the extent required to execute the transaction inside the data provider's account system (between technical accounts).

Table 05: Volume of securities transfer orders to and from the securities account of a central counterparty (CCP)
Table 06: Value of securities transfer orders to and from the securities account of a central counterparty (CCP)
This table is only for the data suppliers maintaining securities accounts for central counterparties.
This table shall be completed according to the instructions given and the procedures prescribed for Table 03.

Table 07: Volume of new issues of securities and retired securities
Table 08: Value of new issues of securities and retired securities
New issue shall comprise additional securities issued under an existing ISIN code during the reference period, including the investment units of open-ended investment funds.
Retired securities shall include the securities retired under an exiting ISIN code during the reference period, including the investment units of open-ended investment funds.

01. tábla: Fraud in financial transactions

No.	Means of acceptance	Fraud cases during the quarter				Amount of damage sustained during the quarter			
		Attempted		Successful		Charged to customer		Covered by bank	
		ea.	HUF	ea.	HUF	ea.	HUF	ea.	HUF
		a	b	c	d	e	f	g	h
01	Paper								
02	Data carrier								
03	Office banking								
04	Internetbank								
05	Telebank								
06	Wapbank								
07	Mobile bank								
08	Other								
09	**Total**								

MNB identification code: **P45**

Completion instructions for the report
Fraud in financial transactions

General instructions

1. This data supply is used to report fraud related to payment services except fraud related to bankcards (which are included in report P34).

2. The cases of fraud committed in a currency other than forint shall be translated by the daily exchange rate, if available, or failing this, by the average rate of the MNB prevailing in the reference period.

II. Detailed instructions for the completion of the tables

Table 01

In column b please report an amount of zero if the fraud attempts where the amount targeted with fraudulent intent cannot be determined.

Payment fraud means any conduct where a person unlawfully attempts to gain access to the funds held on an account or any other means of financial holdings (e.g. a deposit) with fraudulent intent, including forged or counterfeit collection orders. The MNB expects data suppliers to report those cases, which the data supplier considers fraud, and its own organisational unit (e.g. bank security, internal audit) handles the specific case as such. The cases of fraud committed by or with the involvement of a credit institution employee shall be treated as embezzlement rather than payment fraud, similar to credit fraud, which should not be included in this table.

Attempted fraud means all cases where the order is not carried out. Cases where the authorisation of the rightful account holder fails, e.g. due to multiple incorrect entries of the account holder's password for internet bank transactions, or signature failure for paper orders (if the customer accepts / acknowledges this) shall not be considered attempted fraud.

Successful fraud means all cases where the bank performs the transaction order, also if the bank later recovers the amount stolen.

If the amount of loss is shared by the data supplier and the client, the amount charged to the client shall be indicated in columns e to f, while the amount covered by the data supplier shall be shown under columns g to h.

In the rows the following means of access shall be interpreted based on the authorisation method employed, as per the following:

▸ Paper-based order:
> order submitted by the client on a printed form; this category covers all channels where the data supplier verifies authorisation by signature, including if a data carrier medium is attached with the paper form.

▸ Order submitted via data carrier:
> generally used in connection with group orders, where the client conveys the orders on some form of data medium, such as a floppy disc or CD, to the account manager. This row shall be used for fraud cases where no other channel/means were used to fake authorisation.

▸ Orders submitted via telephone:

this category covers the orders submitted to the so called "call centre", regardless of whether the call was made from a fixed line or a mobile telephone, and whether it was assisted by the operator or it was made on the keyboard (DTMF)[1];

▸ Office banking:

it means that the orders are transmitted to the data supplier through a computer (whether the customer's own or supplied by the account manager) compiled and transmitted using a programme package installed under the instructions and subject to the conditions laid down by the account manager through a telecommunications network (including the internet).

▸ Internet bank:

Orders transmitted through a Web browser

▸ WAP:

Orders submitted through WAP

▸ Mobile phone:

orders submitted in SMS, or by way of other non-voice technologies over a mobile phone

▸ Other:

all other channels not mentioned above

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[1] DTMF = Dual-Tone Multi-Frequency (TONE mode)

Report of purchising by mobile phone

Table 01.: The extent of balances that can be used for purchising at the end of the quarter

No.	The extent of balances that can be used for purchising at the end of the quarter		Of this: 0-100 Ft		100-1.000 Ft		1.000-10.000 Ft		10.000-100.000 Ft		above 100.000 Ft	
	pieces	Ft	pieces	Ft	pieces	Ft	pieces	Ft	pieces	Ft	pieces	Ft
	a	b	c	d	e	f	g	h	i	j	k	l
01												

Table 02: Number of purchising by mobile phones during the quarter

No.	Total non-telecommunicative purchising		Purchising in strict connection with mobile phones		Purchase of goods		Purchase of services		Other	
	pieces	Ft	pieces	Ft	pieces	Ft	pieces	Ft	pieces	Ft
	a	b	c	d	e	f	g	h	i	j
01										

MNB identification code: **P46**

Completion instructions for the report
Data supply on purchases through mobile phone

Detailed instructions for the completion of the tables

Table 01

In this table data suppliers are required to report their pre-paid balances available for making purchases, as of the last day of the quarter.

Table 02

In this table all purchases, for purposes other than telecommunications, shall be reported which were made through mobile phone (without the participation of a credit institution as an account manager) during the quarter, whether the purchases were pre-paid or post-paid.

MNB identification code: **P47**

Postal payment transactions

No.	Description	Volume of transactions	
		(ea.)	(million forint)
		a	b
01	Money orders		
02	Disbursement vouchers		
03	Disbursement vouchers directed to account		
04	Pension payments		
05	Pension payments directed to account		
06	Domestic postal money orders		
07	Domestic postal money orders directed to account		
08	Payment of international money orders		
09	Dispatch of international money orders		
10	Deposits made to postal savings books		
11	Payments made from postal savings book		
12	Cash advance by bankcard		

MNB identification code: **P47**

**Completion instructions for the report
Postal payment transactions**

I. General instructions

1. This report shall indicate the payment transaction turnover via postal payment services according to Article 1 (c) of MNB Decree 21/2006 (XI. 24.) on Money transmission transactions. Any other cash transfers (e.g. Western Union Money Transfer) shall not be included in this report.

2. The methodological guidelines assisting in the completion of the tables as referred to in point 9 of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

Money transmission transactions

No	Description	Payment transactions: resident to resident		Payment transactions: resident to non-resident		Payment transactions: non-resident to resident	
		(ea.)	(million forint)	(ea.)	(million forint)	(ea.)	(million forint)
		a	b	c	d	e	f
01	Volume of forint transactions						
02	Volume of foreign currency transactions						

Completion instructions for the report

Money transmission transactions

General instructions

1. This report shall indicate the cash transfer turnover according to Article 51 of MNB Decree 21/2006 (XI. 24.) on Money transmission transactions (e.g. Western Union Money Transfer). Data shall be supplied on the parties directly connected to the money transmission system, and also on their agents.

2. The foreign exchange turnover shall be converted to forint at the official average exchange rate of the MNB prevailing during the reference period, or at the official FX mid-rate published by the MNB in effect on the last day of the reference period.

3. The methodological guidelines assisting in the completion of the tables as referred to in point 9 of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

MNB identification code: **P49**

Table 01: Number of clearing members

ea.

No.	description	Clearing members				
		number				
		total	resident		non-resident EU	non-resident non-EU
			total	Hungarian branch of foreign company		
		a	b	c	d	e
01	Central bank					
02	Central contracting party (CCP)					
03	Credit institution					
04	Other					

MNB identification code: **P49**

Table 02a: Quantity of stock exchange derivatives

thousands

No.	Type of contract	Quantity of stock exchange derivatives		
		Total	Payment in EUR	Payment in other currency
		a	b	c
01	Financial futures			
02	Financial options			
03	Other financial derivatives			
04	Commodities futures			
05	Commodities options			
06	Other commodities derivatives			

Table 2b: Quantity of over-the-counter stock exchange derivatives

thousands

No.	Type of contract	Quantity of over-the-counter stock exchange derivatives		
		Total	Payment in EUR	Payment in other currency
		a	b	c
01	Financial futures			
02	Financial options			
03	Other financial derivatives			
04	Commodities futures			
05	Commodities options			
06	Other commodities derivatives			

MNB identification code: **P49**

Table 03a: Value of stock exchange derivatives

million forint

No.	Type of contract	Value of stock exchange derivatives		
		Total	Payment in EUR	Payment in other currency
		a	b	c
01	Financial futures			
02	Financial options			
03	Other financial derivatives			
04	Commodities futures			
05	Commodities options			
06	Other commodities derivatives			

Table 03b: Value of over-the-counter stock exchange derivatives

million forint

No.	Type of contract	Value of over-the-counter stock exchange derivatives		
		Total	Payment in EUR	Payment in other currency
		a	b	c
01	Financial futures			
02	Financial options			
03	Other financial derivatives			
04	Commodities futures			
05	Commodities options			
06	Other commodities derivatives			

MNB identification code: **P49**

Table 04: Quantity of repo transactions

thousands

No.	Type of securities involved	Quantity of repo transactions		
		Total	Payment in EUR	Payment in other currency
		a	b	c
01	Debt securities			
02	Equity securities			
03	Other securities			

Table 05: Value of repo transactions

million forint

No.	Type of securities involved	Value of repo transactions		
		Total	Payment in EUR	Payment in other currency
		a	b	c
01	Debt securities			
02	Equity securities			
03	Other securities			

Table 06: Quantity of spot securities transactions

thousands

No.	Type of securities involved	Quantity of spot securities transactions		
		Total	Payment in EUR	Payment in other currency
		a	b	c
01	Debt securities			
02	Equity securities			
03	including investment units			
04	Other securities			

Table 07: Value of spot securities transactions

million forint

No.	Type of securities involved	Value of spot securities transactions		
		Total	Payment in EUR	Payment in other currency
		a	b	c
01	Debt securities			
02	Equity securities			
03	including investment units			
04	Other securities			

MNB identification code: **P49**

Table 08: Quantity of contracts with other central contracting parties (CCP) by way of links

<div align="right">thousands</div>

No.	Type of contract	Quantity of contracts with other central contracting parties (CCP) by way of links
		a
01	Financial derivatives	
02	Commodities derivatives	
03	Repos	
04	Spot securities transactions	

Table 09: Value of contracts with other central contracting parties (CCP) by way of links

<div align="right">million forint</div>

No.	Type of contract	Value of contracts with other central contracting parties (CCP) by way of links
		a
01	Financial derivatives	
02	Commodities derivatives	
03	Repos	
04	Spot securities transactions	

Table 10: Quantity of securities transfer orders given to central depositories (CSD) for the performance of transactions

thousands

No.	Type of securities involved	Quantity of securities transfer orders between accounts held at the same central depository (CSD)						
		Total	Securities transfers from the account of the central contracting party to the account of a clearing member, or vica versa			Securities transfers from the account of one clearing member to the account of another clearing member (without the involvement of the central contracting party)		
			Transfer without the movement of funds	Payment in EUR	Payment in other currencies	Transfer without the movement of funds	Payment in EUR	Payment in other currencies
		a	b	c	d	e	f	g
01	Debt securities							
02	Equity securities							
03	Other securities							

MNB identification code: **P49**

Table 11: Value of securities transfer orders given to central depositories (CSD) for the performance of transactions

million forint

No.	Type of securities involved	Value of securities transfer orders between accounts held at the same central depository (CSD)						
		Total	Securities transfers from the account of the central contracting party to the account of a clearing member, or vica versa			Securities transfers from the account of one clearing member to the account of another clearing member (without the involvement of the central contracting party)		
			Transfer without the movement of funds	Payment in EUR	Payment in other currencies	Transfer without the movement of funds	Payment in EUR	Payment in other currencies
		a	b	c	d	e	f	g
01	Debt securities							
02	Equity securities							
03	Other securities							

MNB identification code: **P49**

Completion instructions for the report

Central counterparty (CCP) statistics

I. **General instructions**

1. Data suppliers shall provide data in round figures, without decimals, and round data as necessary according to the general rounding rules.

2. If the contents of a specific table may not be interpreted for a data supplier on the basis of its business activity, the data supplier shall report the specific table of the report as negative (N/A).

3. The methodological guidelines assisting in the completion of the tables as referred to in point 9 of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

4. Values of completed transactions shall be supplied broken down according to the type of transaction as follows:
   Derivative transactions:
   Values shall be determined based on the market value of the underlying product (hereinafter referred to as "underlying product"). In connection options, the exercised price of the underlying product (not the option premium) shall be applied. For forward transactions the market value of the underlying product at the time the transaction took place shall apply, while in connection notional futures contracts the market value at the time of the transaction shall apply. Values may also be determined relying on the relevant end-of-day or monthly average price.
   Repos:
   Values shall be specified relying on the financial side. For repo transactions only the price shall be indicated without any interest.
   Securities transactions:
   Values shall be indicated at transaction value. Transactions without any movement of money shall be reported at the market value of the securities involved. The monthly average market value of securities may also be accepted. If the market value is not available, the last known price of the securities shall be indicated.

5. The values of securities transfer orders shall be reported as follows:
   In the case of "Delivery vs. Payment" (DvP) the values shall be indicated relying on the relevant payment information. Transfers of securities without any movement of funds shall be reported showing the market value of the securities involved. The monthly average market value of securities may also be accepted. If the market value is not available, the last known price of the securities shall be indicated.

6. The value of transactions and securities transfer orders denominated and settled in foreign currency shall be converted to forint at the official exchange rate of the MNB prevailing on the day of the transaction, or at the monthly average exchange rate calculated on the basis of the official foreign currency exchange rates published by the MNB.

7. The number and value of settled transactions shall be reported in the status following novation.
   Novation means a substituted contract that dissolves a previous contractual duty and creates a new one. However, it may not involve the replacement gross payment obligation with net payment obligations, or a new obligor may not be involved.

8. If the data supplier functions as a central counterparty and it provides clearing services in third-country regulated markets as well, apart from domestic regulated markets, Tables 02 to 07 shall be completed separately for each country.

9. Tables 10–11 shall be completed separately for each central depository involved in the fulfilment of transactions.

II. Detailed instructions for the completion of the tables

Table 01: Number of clearing members
This table shall indicate the number of general and individual clearing members the data supplier has, broken down according to the types listed.

Table 02a: Quantity of stock exchange derivatives
1. This table shall contain the quantity of stock exchange derivatives during the reference period, namely, if a transaction consists of more than one contracts, the quantity of the latter shall be indicated in this table.

2. Stock exchange derivative transactions shall be reported in the status following novation, as specified by point 7 of the General Requirements.
Where a central counterparty (CCP) in fact enters the transaction under novation, the quantity of the resulting new transactions shall be reported.
In case the CCP guarantees performance of the contracts, however, it does not automatically enters the original contract as a seller or buyer, it shall be reported as a single contract. On the other hand, in the event of non-performance the CCP in fact enters the original contract as a buyer and a seller, the original contract shall be reported as two contracts.

3. The transactions involving an underlying product and serving as a means of settlement for open positions at the maturity of derivatives by way of the physical delivery of the underlying product, shall not be reported under derivatives. (If the underlying product is a security, the number of such securities transactions are to be indicated in Table 06, under spot securities transactions.)

Table 02b: Quantity of over-the-counter derivatives
The number of over-the-counter derivative transactions shall be reported as indicated by the criteria defined for Table 02a.

Table 03a: Value of stock exchange derivatives
1. The value of stock exchange derivatives shall be reported in accordance with point 2 of Table 02a.

2. Any underlying product transactions as per point 3 of Table 02a should not be considered as derivative transaction.   (If the underlying product is a security, the number of such securities transactions are to be indicated in Table 07, under spot securities transactions.)

Table 03b: Value of over-the-counter derivatives
The value of over-the-counter derivative transactions shall be reported as indicated by the criteria defined for Table 03a.

Table 04: Quantity of repo transactions
Table 05: Value of repo transactions
These tables shall specify both legs of a repo, meaning the sale and repurchase of securities, as a single transaction.

The quantity and value of repos shall be reported in the status following novation, subject to the criteria referred to in point 2 of Table 02a and point 1 of Table 03a.

Table 06: Quantity of spot securities transactions
Table 07: Value of spot securities transactions
These tables shall contain the quantity and value of spot stock exchange transactions, and the quantity and value of securities transactions serving as a means of settlement of liabilities (open positions) from derivatives by way of the physical delivery of the underlying securities upon maturity.
The quantity and value of spot securities transactions shall be reported in the status following novation, subject to the criteria referred to in point 2 of Table 02a and point 1 of Table 03a.

Table 08: Quantity of contracts with other central counterparties (CCPs) by way of links
This table shall contain the transactions from among the transactions indicated in Tables 02a, 02b, 04 and 06, that were discharged by way of relayed links established with another clearing house functioning as a central counterparty (CCP), following novation.
The quantity of these contracts shall be reported as per point 7 of the General Requirements in the status following novation. Only those transactions shall be taken into account where the central counterparty legally enters the deal to mediate between the seller and the buyer. (In the process of novation the original contract is replaced by three new contracts: between the CCP and its own clearing member, between the CCP and another CCP, and between the other CCP and its own clearing member, however, the data supplier is involved only in the first two, therefore, these two contracts are to be included in the report.)

Table 09: Value of contracts with other central counterparties (CCPs) by way of links
This table shall contain the value of transactions from among the transactions indicated in Tables 03a, 03b, 05 and 07, that were discharged by way of relayed links established with another clearing house functioning as a central counterparty (CCP), following novation.
The value of these contracts shall be reported as per point 7 of the General Requirements in the status following novation. Only those transactions shall be taken into account where the central counterparty legally enters the deal to mediate between the seller and the buyer. (In the process of novation the original contract is replaced by three new contracts in the same value as the original contract: between the CCP and its own clearing member, between the CCP and another CCP, and between the other CCP and its own clearing member, however, the data supplier is involved only in the first two, therefore, the total value of these two contracts is to be included in the report.)

Table 10: Quantity of securities transfer orders given to central depositories (CSD) for the performance of transactions
Table 11: Value of securities transfer orders given to central depositories (CSD) for the performance of transactions
These tables shall contain the quantity and value of securities transfer orders serving for the direct performance of derivatives, repos and spot securities transactions conducted by the data supplier, where the central counterparty (CCP) legally enters the deal to mediate between the seller and the buyer.
Accordingly, these tables shall not contain the quantity and value of securities transfer orders where the central counterparty guarantees performance of the underlying transactions, however, without legally entering the deal, nor the transactions whose objective is to provide collateral rather than perform the underlying transactions.

Any data supplier that is not using another central depository (CSD) for performance of the transaction as far as securities are concerned, but it functions as a central depository itself to maintain securities accounts for its clearing members and discharges the securities transfer orders itself, shall submit this Table as negative (N/A).

Other information related to cash processing

No	Description	Data*
1	Client Name/Registration Number of top 1 customer based on turnover data (on the basis of the HUF value of processed banknotes during current year)	
2	Client Name/Registration Number of top 2 customer based on turnover data (on the basis of the HUF value of processed banknotes during current year)	
3	Client Name/Registration Number of top 3 customer based on turnover data (on the basis of the HUF value of processed banknotes during current year)	
4	Client Name/Registration Number of top 4 customer based on turnover data (on the basis of the HUF value of processed banknotes during current year)	
5	Client Name/Registration Number of top 5 customer based on turnover data (on the basis of the HUF value of processed banknotes during current year)	
6	Client Name/Registration Number of top 6 customer based on turnover data (on the basis of the HUF value of processed banknotes during current year)	
7	Client Name/Registration Number of top 7 customer based on turnover data (on the basis of the HUF value of processed banknotes during current year)	
8	Client Name/Registration Number of top 8 customer based on turnover data (on the basis of the HUF value of processed banknotes during current year)	
9	Client Name/Registration Number of top 9 customer based on turnover data (on the basis of the HUF value of processed banknotes during current year)	
10	Client Name/Registration Number of top 10 customer based on turnover data (on the basis of the HUF value of processed banknotes during current year)	
11	Average number of daily supplied ATMs (pieces)	
12	Ratio of machinery processing (%)	
13	Number of delivery vehicles (pieces)	
14	Number of credit institution and post office clients at the end of the period (pieces)	

* Methodological descriptions to help filling in the table can be found in the technical guidelines as per point 9 of Annex 3 of this Decree available on MNB website.

MNB identification code: P50

No.	Description	Type of cash processing machines	Number of cash processing machines (pieces)
01			
..			
nn			

Registry information on non-resident partners of reporting institutions involved in foreign direct investments

REGISTRY INFORMATION table (TORZS)

		Definition	**Data**
			a
01		Registry information on non-resident partners involved in capital investments (foreign dircet investor, foreign direct investment, foreign branch office or other foreign group member)	
02		Partner identification code (any alphanumeric code of maximum 10 characters defined by the reporting institution)	
03		Partner' s name	
04		ISO code of the partner's country (2 characters)	
05		Registered office of the partner, or town by his home address	
06		Type of partner relationship (A = the partner is a foreign direct investor, L= the partner is a foreign direct investment, AL = the partner is concurrently a foreign direct investor and also a direct investment, F= the partner is a branch office of the reporting institution established abroad, E= the partner is a member of another, non-resident group)	
07		Is the partner a final investor? (yes=1 no=0) (The answer can only be yes, if the answer in row 05 is A, AL or E.)	
08		Is the partner a capital investment with foreign direct ownership (participation) ? (yes=1 no=0) (The answer can only be yes, if the answer is E in row 05.)	
09		If the partner is a foreign direct investment (if the answer in row 05 is L or AL), are the ownership right in the foreign company represented by securities (for example: shares)? (yes=1 no=0)	
10		**Data applicable to the activities of foreign direct investments, foreign branch offices or other foreign group members**	
11		Main economic activity (narrative description)	
12		Sectoral code of the main economic activity effective before 2008 (NACE REV.1.1/TEÁOR) (4 characters)	
13		New sectoral code of the main economic activity, effective after 2008 (NACE REV.2./TEÁOR) (4 characters)	
14		Is the foreign direct investment company listed? (yes=1 no=0) (This row has to be completed only if the answer in 05 is L or AL.)	
15		**Information about the nature of changes the registry information**	
16		Is this the first time that an R01 report is completed in terms of your partner (yes=1) or no (=0), is there a change in data? If the answer is yes, rows 17-18 do not have to be completed!	
17		Have there been any changes in the partner's data contained in the REGISTRY INFORMATION table TORZS? (yes=1 no=0)	
18		Has the partner been extincted or has it left the group or has its status changed from non-resident to resident? (yes=1 no=0)	

MNB identification code: **R01**

Completion instructions for the report

Registry information on non-resident partners of data suppliers involved in capital investment

I. General instructions

1. In this report data suppliers shall report the registry data of
a) non-resident partners, for which the business entity is obligated to submit data supplies R02, R03, R12, R13 or R29, and
b) its final investor, direct capital investor(s) and direct capital investment(s) even if it has no data supply obligation with respect to the final investor, direct capital investor(s) and direct capital investment(s) in the data supply submitted by it according to point a).

The table of this data supply must be completed separately for each partner subject to disclosure requirements.

2. The data supply shall be submitted by
a) the 9th working day of the month following the reference period for which the data supplier submitted for the non-resident partners specified in point 1a) reports R02, R03, R12 or R13 for the first time, or by the 20th of June of the year following the reference period of report R29 submitted by the data supplier with respect to that partner,
b) the 9th working day of the month following the reference period for which the data supplier submitted, for its final investor, direct capital investor(s) and direct capital investment(s) specified in point 1b), reports R02, R03, R12 or R13 for the first time, or by the 20th of June of the year following the reference period of report R29 submitted for the first time, and
c) for a partner for which a data report has been submitted earlier, any time whenever the data previously reported for the partner changed. In case of data modifications all fields of the report shall be completed again, and rows 16, 17 and 18 shall contain 0-1-0.

3. A glossary of terms used in the tables and in these completion instructions is located in point I.H.5 of this Annex.

II. Detailed instructions for the completion of the tables

4. Definition of the reference period
Report R01 is submitted with occasional frequency, and its reference period covers a specific calendar day. The reference period of report R01 related to reports R02, R03 and R29, shall be the first day of the month, from which the partner data or modified partner data reported in the specific data supply are effective. The reference period of report R01 related to reports R12 and R13 shall be the first day of the quarter, from which the data reported or modified for the partner in the specific data supply are effective.

In case the data supplier provides information for the first time on a partner, with which its partnership was valid before 1 January 2008, the reference period of the R01 data supply shall be 1 January 2008.

If a submitted report contains incorrect data, which the data supplier wishes to correct, it shall repeatedly submit a modified data supply for the same reference period as stated in the incorrect report.

If the partner's registry data reported by the data supplier are subsequently changed, the TORZS ("REGISTRY DATA") table must be completed with the partner's data and submitted for the date of the change as the reference period.

Any rows shaded in grey should be left blank.

The codes to be used for the completion of the TORZS table as per point 4.10 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

In the row indicating the country of the non-resident partner's seat or that of the international organisation the ISO code listed in the technical guidelines published on the website of the MNB, as referred to in point 4.2 of Annex 3 of this Decree, shall be supplied.

The methodological guidelines assisting in the completion of the tables and the revision rules provided to ensure error free submission, as referred to in points 9 and 5 of Annex 3 of this Decree are located in the technical guidelines available on the website of the MNB.

MNB identification code: **R02**

Monthly report of capital investments
- non-financial companies, insurance companies, pension funds, central government, local government, social security funds and non-profit institutions assisting households

TRH table
Registration data of reporting institutions

Serial number	Definition	Data
		a
01	Did you have a non-resident investor with 10% or higher direct participation at the beginning of the reporting period? (1=yes 0=no)	
02	Did you have at least 10% direct participation in the subscribed capital of a foreign enterprise or a branch office abroad at the beginning of the reporting period? (1=yes 0=no)	
03	Did you purchase from a non-resident or did you sell to a non-resident any participation of at least 10% in a resident company, during the reporting period? (1=yes 0=no)	
04	Did you acquire or transfer any real estate abroad during the reporting period? (1=yes 0=no)	
05	Did you have any assets or liabilities other than those arising from ownership in relation to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other group members abroad at the beginning or end of the reporting period? (1=yes 0=no)	

MNB identification code: **R02**

TB01 table

Transactions of foreign direct capital investors in relation to their participations in the reporting institution (data in currency rounding to integers)

Serial number	Partner ID code of foreign direct capital investor	ISO code of the currency in which the reporting institution keeps its books	Transactions						Resident player in the acquisition/sale of participations with regard to a third party	
			Capital investment			Capital withdrawal				
			Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

TB02 table

Transaction of reverse investments affecting their direct participation of less than 10% in the reporting institution (data in currency rounding to integers)

Serial number	Partner ID code of foreign direct capital investment, which has reverse investment in the reporting institution	ISO code of the currency in which the reporting institution keeps its books	Transactions						Resident player in the acquisition/sale of participations with regard to a third party	
			Capital investment			Capital withdrawal				
			Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

MNB identification code: **R02**

TB03 table

Transactions of the reporting institution affecting its participation on foreign direct capital investments or a branch office (data in currency rounding to integers)

Serial number	Foreign direct capital investment or branch office		Transactions						Resident player in the acquisition/sale of participations with regard to a third party	
			Capital investment			Capital withdrawal				
	Partner identification code	ISO code of the currency in which the books are kept	Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

TB04 table

Transactions affecting the reverse investment of the reporting institution in it's direct investor - less than 10 % direct ownership interest (data in currency rounding to integers)

Serial number	Foreign direct capital investor, in reverse investment by the reporting institution		Transactions						Resident player in the acquisition/sale of participations with regard to a third party	
			Capital investment			Capital withdrawal				
	Partner identification code	ISO code of the currency in which the books are kept	Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

MNB identification code: **R02**

TB05 table

Stock of equity securities issued by the data supplier, in ownership of its foreign direct investors or in its reverse investments

Serial no-	Securities		Stock exchange securities			Partner identification code of the securities owner	Closing stock at the end of the reporting period, owned by non-residents (number)
	identification code	definition (short name)	Denomination currency	unit			
				nominal value	closing price at stock exchange (with two decimals)		
	a	b	c	d	e	f	g
01							
02							
03							
…							
nn							

TB06 table

 Stock of equity securities in ownership of the data supplier, issued by foreign direct investments or reverse investors.

Serial numbers	Securities		Stock exchange securities			Partner identification code of the securities owner	Closing portfolio at the reporting period, owned by a non-resident (number)	Reporting institution's custodian		
	identification code	definiton (short name)	denomination currency	unit				registration number	name	ISO country code
				nominal value	closing price at stock exchange (with two decimals)					
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
nn										

MNB identification code: **R02**

TB07 table
Claims related to dividends from foreign direct investors or foreign direct investments (data in currency rounding to integers)

Serial number	Non-resident partner identificiation code	Currency	Claims related to Dividends					
			Opening balance at the beginning of the period	Increase in claims	Decrease of claims		Closing balance at the end of the period
					Deducted tax	Other transaction	
	a	b	c	d	e	f	g
01							
02							
03							
…							
nn							

TB08 table
Dividend liabilities to foreign direct capital investors or foreign direct capital investments (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Currency	Dividend liability					
			Opening balance at the beginning of the period	Increase in liabilities	Decrease of liabilities		Closing balance of the end of the period
					Deducted tax	Other transactions	
	a	b	c	d	e	f	g
01							
02							
03							
…							
nn							

MNB identification code: **R02**

TB09 table

Acquisitionof equity in a resident company from a non-resident or assignment of equity to a non-resident (data in currency rounding to integers)

Serial number	Direction of transaction	Non-resident country's ISO code	Currency ISO code	Market value of the transaction	Resident company concerned	
					name	registration number
	a	b	c	d	e	f
01						
02						
03						
…						
nn						

MNB identification code: **R02**

TB10 table
Transactions affecting real estates properties abroad (data in currency rounding to integers)

Serial number	Foreign real estate country ISO code	Statistical status of the other party/parties involved in the transaction	Resident party/parties		Transaction type	ISO code of the currency of book keeping	Transactions	
			Name	Registration number			Value of the acquired foreign real estate property in the currency of book keeping	Value of the assigned foreign real estate property in the currency of book keeping
	a	b	c	d	e	f	g	h
01.								
02.								
03.								
…								
nn								

433

MNB identification code: **R02**

TBK1 table
Loans to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other non-resident groups (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency code	Assets					Interest				
				Opening balance at the beginning of the period	Interim changes			Closing balance at the end of the period	Opening balance of accrued interest at the beginning of the period	Interim changes			Closing balance of accrued interest at the end of the period
					Transactions		Other changes			Transactions		Other changes	
					Increase in assets	Decrease in assets				Interest accrued for the period	Interest earned during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m
01.													
02.													
03.													
…													
nn													

MNB identification code: **R02**

TBK2 table

Assets of Clearimg accounts or Cash pools related to foreign direct capital investors, foreign direct capital investments, foreign branch offices and other non-resident group members (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Assets				Interest	
				Opening balance at the beginning of the period	Interim changes		Closing balance at the end of the period	Interest earned during the period	Interest paid during the period
					Transactions	Other changes			
	a	b	c	d	e	f	g	h	i
01.									
02.									
03.									
…									
nn									

MNB identification code: **R02**

TBK3 table

Trade credits assets related to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other non-resident group members (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Opening balance at the end of the period	Assets		Closing balance at the end of the period
					Interim changes		
					Transactions	Other changes	
	a	b	c	d	e	f	g
01.							
02.							
03.							
…							
nn							

MNB identification code: **R02**

TBK4 table
Assets resulting from debt securities or other claims against foreign direct capital investors, foreign direct capital investment, foreign branch offices or other non-resident member of the enterprise groups

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Securities identification code	Assets				Interest					Reporting institution's custodian		
					Opening balance at the beginning of the period	Interim changes		Closing balance at the end of the period	Opening balance of accrued interest at the beginning of the period	Interim changes			Closing balance of accrued interest at the end of the period	registration number	name	ISO country code
						Transactions	Other changes			Transactions		Other changes				
										Accrued interest for the period	Interest earned during the period					
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
01.																
02.																
03.																
…																
nn																

MNB identification code: **R02**

TBK5 table

Details of other changes in related to direct capital investors, foreign direct capital investments, foreign branch offices or other non-resident group members (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Reasons of other changes	Subtotal
	a	b	c	d	e
01.					
02.					
03.					
…					
nn					

MNB identification code: **R02**

TBT1 table
Borrowing from foreign direct capital investors, foreign direct investments, foreign branch offices or other non-resident company members (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Liability					Interest				
				Balance at the beginning of the period	Interim changes			Balance at the end of the period	Balance of accrued interest at the beginning of the period	Interim changes			Balance of accrued interest at the end of the period
					Transactions		Other changes			Transactions		Other changes	
					Increase in liabilities	Decrease in liabilities				Accrued interest for the period	Interests paid during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m
01.													
02.													
03.													
…													
nn													

439

MNB identification code: **R02**

TBT3 table

Liabilities from trade credits to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other non-resident company members (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Liability			
				Balance at the beginning of the period	Interim changes		Balance at the end of the period
					Interim changes in the balance of trade credits	Other changes	
	a	b	c	d	e	f	g
01.							
02.							
03.							
…							
nn							

MNB identification code: **R02**

TBT4 table

Liabilities to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other non-resident group members from debt securities, bills of exchange or other transactions (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Securities identifier	Liabilities				Interest				
					Balance at the beginning of the period	Interim changes		Balance et the end of the period	Balance of accrued interest of the beginning period	Interim changes			Balance of accrued interest at the end of the period
						Transactions	Other changes			Transactions		Other changes	
										Accrued interest for the period	Interest paid during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m
01.													
02.													
03.													
…													
nn													

441

MNB identification code: **R02**

TBT5 table

Details of other changes of liabilities to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other non-resident group members (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Reasons of other changes	Subtotal
	a	b	c	d	e
01.					
02.					
03.					
…					
nn					

MNB identification code: **R03**

Monthly report of capital investments
- other montery institutions other financial intermediaries and companies performing financial supplementary activities

TRH table
Registration data of reporting institutions

Serial number	Definition	Data
		a
01	Did you have a non-resident investor with 10% or higher direct participation at the beginning of the reporting period? (1=yes 0=no)	
02	Did you have at least 10% direct participation in the subscribed capital of a foreign enterprise or a branch office abroad at the beginning of the reporting period? (1=yes 0=no)	
03	Did you purchase from a non-resident or did you sell to a non-resident any participation of at least 10% in a resident company, during the reporting period? (1=yes 0=no)	
04	Did you acquire or transfer any real estate abroad during the reporting period? (1=yes 0=no)	
05	Did you have any assets or liabilities other than those arising from ownership in relation to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other group members abroad at the beginning or end of the reporting period? (1=yes 0=no)	

MNB identification code: **R03**

TB01 table
Transactions of foreign direct capital investors in relation to their participations in the reporting institution (data in currency rounding to integers)

Serial number	Partner ID code of foreign direct capital investor	ISO code of the currency in which the reporting institution	Transactions						Resident player in the acquisition/sale of participations with regard to a third party	
			Capital investment			Capital withdrawal				
			Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

TB02 table
Transaction of reverse investments affecting the reverse investor's direct participation of less than 10% in the reporting institution (data in currency rounding to integers)

Serial number	Partner ID code of foreign direct capital investments, which is a reverse investor in the reporting institution	ISO code of the currency in which the reporting institution	Transactions						Resident player in the acquisition/sale of participations with regard to a third party	
			Capital investment			Capital withdrawal				
			Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

MNB identification code: **R03**

TB03 table
Transaction of the reporting institution affecting its participation on foreign direct capital investments or a branch office ((data in currency rounding to integers)

Serial number	Foreign direct capital investment or branch office		Transaction						Resident player in the acquisition/sale of participations with regard to a third party	
			Capital investment			Capital withdrawal				
	Partner identification code	ISO code of the currency as of the books	Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

TB04 table
Transactions affecting the reverse investment of the reporting institution in it's direct investor - less than 10 % direct ownership interest (data in currency rounding to integers)

Serial number	Foreign direct capital investor, in revers investment by the reporting institution		Transaction						Resident player in the acquisition/sale of participations with regard to a third party	
			Capital investment			Capital withdrawal				
	Partner identification code	ISO code of the currency as of the books	Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

MNB identification code: **R03**

TB05 table

Stock of equity securities issued by the data supplier, in ownership of its foreign direct investors or in its reverse investments

Serial number	Securities			Stock exchange securities		Partner identification code of the securities owner	Closing stock at the end of the reporting period, owned by a non-resident (number)
	identification	definition (short name)	denomination currency	unit			
				nominal value	closing price at stock exchange (with two decimals		
	a	b	c	d	e	f	g
01							
02							
03							
…							
nn							

TB06 table

Stock of equity securities in ownership of the data supplier, issued by foreign direct investments or reverse investors.

Serial number	Securities			Stock exchange securities		Partner identification code of the securities owner	Closing portfolio at the end of the reporting period, owned by a on-resident (number)	Reporting institution's custodian		
	identification	definition (short name)	denomination currency	one unit				registration uumber	name	ISO country code
				nominal value	closing price at stock exchange (with two decimals					
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
nn										

MNB identification code: **R03**

TB07 table
Claims related to dividends from foreign direct investors or foreign direct investments (data in currency rounding to integers)

Serial number	Non-resident partner identificiation code	Currency	Claims related to Dividends					
			Opening balance at the beginning of the period	Increase in claims	Decrease of claims		Closing balance at the end of the period
					Deducted tax	Other transaction	
	a	b	c	d	e	f	g
01							
02							
03							
…							
nn							

TB08 table
Dividend liabilities to foreign direct capital investors or foreign direct capital investments (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Currency	Dividend liability					
			Opening balance at the beginning of the period	Increase in liabilities	Decrease of receivables		Closing balance at the end of the period
					Deducted tax	Other transaction	
	a	b	c	d	e	f	g
01							
02							
03							
…							
nn							

MNB identification code: **R03**

TB09 table
Acquisitionof equity in a resident company from a non-resident or assignment of equity to a non-resident (data in currency rounding to integers)

Serial number	Direction of transaction	Non-resident country's ISO code	Currency ISO code	Market value of the transaction	Resident company concerned	
					name	registration number
	a	b	c	d	e	f
01						
02						
03						
…						
nn						

MNB identification code: **R03**

TB10 table
Transactions affecting real estates properties abroad (data in currency rounding to integers)

Serial number	Foreign real estate country ISO code	Statistical status of the other party/parties involved in the transaction	Resident party/parties		Transaction type	ISO code of the currency of book keeping	Transactions	
			Name	Registration number			Value of the acquired foreign real estate property in the currency of book keeping	Value of the transferred foreign real estate property in the currency of book keeping
	a	b	c	d	e	f	g	h
01.								
02.								
03.								
…								
nn								

MNB identification code: **R03**

TB11 table

Assets concerning foreign direct capital investments due to paid but not subscribed capital by the reporting institutions

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Assets		
				Balance of the beginning of the period	Transactions	Balance at the end of the period
	a	b	c	d	e	f
01.						
02.						
03.						
…						
nn						

MNB identification code: **R03**

TB12 table

Liabilities related to paid but not subscribed capital by the investor

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Liability		
				Balance of the beginning of the period	Transaction	Balance at the end of the period
	a	b	c	d	e	f
01.						
02.						
03.						
…						
nn						

MNB identification number: **R12**

**Quarterly report of capital investments
- non-financial companies, insurance companies, pension funds,
central government, local government, social security funds
and non-profit institutions assisting households**

TRN table
Registration data of reporting institutions

Serial number	Definition	Data
		a
01	Did the amount of the equity related to the non-resident investor exceeded 1 billion HUF of was it less than -1 billion HUF at the end or at the beginning of the period? (1=yes 0=no)	
02	Did you have a non-resident investor with 10% or higher direct participation at the beginning of the reporting period? (1=yes 0=no)	
03	Did you have at least 10% direct participation in the subscribed capital of a foreign enterprise or a branch office abroad at the beginning of the reporting period? (1=yes 0=no)	
04	Did you purchase from a non-resident or did you sell to a non-resident any participation of at least 10% in a resident company in a value exceeding 250 millionHUF, during the reporting period? (1=yes 0=no)	
05	Did you acquire or transfer any real estate abroad during the reporting period? (1=yes 0=no)	
06	Did you have any assets or liabilities other than those arising from ownership in relation to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other group members abroad at the beginning or end of the reporting period? (1=yes 0=no)	

MNB identification code: **R12**

TB01 table
Transactions of foreign direct capital investors in relation to their participations in the reporting institution (data in currency rounding to integers)

Serial number	Partner ID code of foreign direct capital investor	ISO code of the currency in which the reporting institution keeps its books	Transactions						Resident player in the acquisition/sale of participations with regard to a third party	
			Capital investment			Capital withdrawal				
			Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

TB02 table
Transaction of reverse investments affecting their direct participation of less than 10% in the reporting institution (data in currency rounding to integers)

Serial number	Partner ID code of foreign direct capital investment, which has reverse investment in the reporting institution	ISO code of the currency in which the reporting institution keeps its books	Transactions						Resident player in the acquisition/sale of participations with regard to a third party	
			Capital investment			Capital withdrawal				
			Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

MNB identification code: **R12**

TB03 table

Transactions of the reporting institution affecting its participation on foreign direct capital investments or a branch office (data in currency rounding to integers)

| Serial number | Foreign direct capital investment or branch office | | Transactions | | | | | | Resident player in the acquisition/sale of participations with regard to a third party | |
| | | | Capital investment | | | Capital withdrawal | | | | |
	Partner identification code	ISO code of the currency in which the books are kept	Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

TB04 table

Transactions affecting the reverse investment of the reporting institution in it's direct investor - less than 10 % direct ownership interest (data in currency rounding to integers)

| Serial number | Foreign direct capital investor, in reverse investment by the reporting institution | | Transactions | | | | | | Resident player in the acquisition/sale of participations with regard to a third party | |
| | | | Capital investment | | | Capital withdrawal | | | | |
	Partner identification code	ISO code of the currency in which the books are kept	Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

MNB identification code: **R12**

TB05 table

Stock of equity securities issued by the data supplier, in ownership of its foreign direct investors or in its reverse investments

Serial no-	Securities		Stock exchange securities			Partner identification code of the securities owner	Closing stock at the end of the reporting period, owned by non-residents (number)
	identification code	definition (short name)	Denomination currency	unit			
				nominal value	closing price at stock exchange (with two decimals)		
	a	b	c	d	e	f	g
01							
02							
03							
…							
nn							

TB06 table

Stock of equity securities in ownership of the data supplier, issued by foreign direct investments or reverse investors.

Serial numbers	Securities		Stock exchange securities			Partner identification code of the securities owner	Closing portfolio at the reporting period, owned by a non-resident (number)	Reporting institution's custodian		
	identification code	definiton (short name)	denomination currency	unit				registration number	name	ISO country code
				nominal value	closing price at stock exchange (with two decimals)					
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
nn										

MNB identification code: **R12**

TB07 table
Claims related to dividends from foreign direct investors or foreign direct investments (data in currency rounding to integers)

Serial number	Non-resident partner identificiation code	Currency	Claims related to Dividends				
			Opening balance at the beginning of the period	Increase in claims	Decrease of claims		Closing balance at the end of the period
					Deducted tax	Other transaction	
	a	b	c	d	e	f	g
01							
02							
03							
…							
nn							

TB08 table
Dividend liabilities to foreign direct capital investors or foreign direct capital investments (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Currency	Dividend liability				
			Opening balance at the beginning of the period	Increase in liabilities	Decrease of liabilities		Closing balance of the end of the period
					Deducted tax	Other transactions	
	a	b	c	d	e	f	g
01							
02							
03							
…							
nn							

MNB identification code: **R12**

TB09 table
Acquisitionof equity in a resident company from a non-resident or assignment of equity to a non-resident (data in currency rounding to integers)

Serial number	Direction of transaction	Non-resident country's ISO code	Currency ISO code	Market value of the transaction	Resident company concerned	
					name	registration number
	a	b	c	d	e	f
01						
02						
03						
…						
nn						

MNB identification code: **R12**

TB10 table
Transactions affecting real estates properties abroad (data in currency rounding to integers)

Serial number	Foreign real estate country ISO code	Statistical status of the other party/parties involved in the transaction	Resident party/parties		Transaction type	ISO code of the currency of book keeping	Transactions	
			Name	Registration number			Value of the acquired foreign real estate property in the currency of book keeping	Value of the assigned foreign real estate property in the currency of book keeping
	a	b	c	d	e	f	g	h
01.								
02.								
03.								
…								
nn								

MNB identification code: **R12**

TBK1 table
Loans to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other non-resident groups (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency code	Opening balance at the beginning of the period	Assets			Closing balance at the end of the period	Opening balance of accrued interest at the beginning of the period	Interest			Closing balance of accrued interest at the end of the period
					Interim changes					Interim changes			
					Transactions		Other changes			Transactions		Other changes	
					Increase in assets	Decrease in assets				Interest accrued for the period	Interest earned during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m
01.													
02.													
03.													
…													
nn													

MNB identification code: **R12**

TBK2 table

Assets of Clearimg accounts or Cash pools related to foreign direct capital investors, foreign direct capital investments, foreign branch offices and other non-resident group members (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Assets				Interest	
				Opening balance at the beginning of the period	Interim changes		Closing balance at the end of the period	Interest earned during the period	Interest paid during the period
					Transactions	Other changes			
	a	b	c	d	e	f	g	h	i
01.									
02.									
03.									
…									
nn									

MNB identification code: **R12**

TBK3 table

Trade credits assets related to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other non-resident group members (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Assets			
				Opening balance at the end of the period	Interim changes		Closing balance at the end of the period
					Transactions	Other changes	
	a	b	c	d	e	f	g
01.							
02.							
03.							
…							
nn							

MNB identification code: **R12**

TBK4 table
Assets resulting from debt securities or other claims against foreign direct capital investors, foreign direct capital investment, foreign branch offices or other non-resident member of the enterprise groups

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Securities identification code	Assets				Interest					Reporting institution's custodian		
					Opening balance at the beginning of the period	Interim changes		Closing balance at the end of the period	Opening balance of accrued interest at the beginning of the period	Interim changes			Closing balance of accrued interest at the end of the period	registration number	name	ISO country code
						Transactions	Other changes			Transactions		Other changes				
										Accrued interest for the period	Interest earned during the period					
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
01.																
02.																
03.																
…																
nn																

MNB identification code: **R12**

TBK5 table

Details of other changes in related to direct capital investors, foreign direct capital investments, foreign branch offices or other non-resident group members (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Reasons of other changes	Subtotal
	a	b	c	d	e
01.					
02.					
03.					
…					
nn					

MNB identification code: **R12**

TBT1 table
Borrowing from foreign direct capital investors, foreign direct investments, foreign branch offices or other non-resident company members (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Liability					Interest				
				Balance at the beginning of the period	Interim changes			Balance at the end of the period	Balance of accrued interest at the beginning of the period	Interim changes			Balance of accrued interest at the end of the period
					Transactions		Other changes			Transactions		Other changes	
					Increase in liabilities	Decrease in liabilities				Accrued interest for the period	Interests paid during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m
01.													
02.													
03.													
…													
nn													

MNB identification code: **R12**

TBT3 table

Liabilities from trade credits to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other non-resident company members (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Liability			
				Balance at the beginning of the period	Interim changes		Balance at the end of the period
					Interim changes in the balance of trade credits	Other changes	
	a	b	c	d	e	f	g
01.							
02.							
03.							
…							
nn							

MNB identification code: **R12**

TBT4 table

Liabilities to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other non-resident group members from debt securities, bills of exchange or other transactions (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Securities identifier	Liabilities				Interest				
					Balance at the beginning of the period	Interim changes		Balance et the end of the period	Balance of accrued interest of the beginning period	Interim changes			Balance of accrued interest at the end of the period
										Transactions			
						Transactions	Other changes			Accrued interest for the period	Interest paid during the period	Other changes	
	a	b	c	d	e	f	g	h	i	j	k	l	m
01.													
02.													
03.													
…													
nn													

MNB identification code: **R12**

TBT5 table

Details of other changes of liabilities to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other non-resident group members (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Reasons of other changes	Subtotal
	a	b	c	d	e
01.					
02.					
03.					
…					
nn					

MNB identification code: **R13**

**Quarterly report of capital investments
- other montery institutions other financial intermediaries and
companies performing financial supplementary activities**

TRN table
Registration data of reporting institutions

Serial number	Definition	Data
		a
01	Did the amount of the equity related to the non-resident investor exceeded 1 billion HUF of was it less than -1 billion HUF at the end or at the beginning of the period? (1=yes 0=no)	
02	Did you have a non-resident investor with 10% or higher direct participation at the beginning of the reporting period? (1=yes 0=no)	
03	Did you have at least 10% direct participation in the subscribed capital of a foreign enterprise or a branch office abroad at the beginning of the reporting period? (1=yes 0=no)	
04	Did you purchase from a non-resident or did you sell to a non-resident any participation of at least 10% in a resident company, during the reporting period? (1=yes 0=no)	
05	Did you acquire or transfer any real estate abroad during the reporting period? (1=yes 0=no)	
06	Did you have any assets or liabilities other than those arising from ownership in relation to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other group members abroad at the beginning or end of the reporting period? (1=yes 0=no)	

MNB identification code: **R13**

TB01 table
Transactions of foreign direct capital investors in relation to their participations in the reporting institution (data in currency rounding to integers)

Serial number	Partner ID code of foreign direct capital investor	ISO code of the currency in which the reporting institution	Transactions						Resident player in the acquisition/sale of participations with regard to a third party	
			Capital investment			Capital withdrawal				
			Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

TB02 table
Transaction of reverse investments affecting the reverse investor's direct participation of less than 10% in the reporting institution (data in currency rounding to integers)

Serial number	Partner ID code of foreign direct capital investments, which is a reverse investor in the reporting institution	ISO code of the currency in which the reporting institution	Transactions						Resident player in the acquisition/sale of participations with regard to a third party	
			Capital investment			Capital withdrawal				
			Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

MNB identification code: **R13**

TB03 table

Transaction of the reporting institution affecting its participation on foreign direct capital investments or a branch office ((data in currency rounding to integers)

Serial number	Foreign direct capital investment or branch office		Transaction						Resident player in the acquisition/sale of participations with regard to a third party	
			Capital investment			Capital withdrawal				
	Partner identification code	ISO code of the currency as of the books	Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

TB04 table

Transactions affecting the reverse investment of the reporting institution in it's direct investor - less than 10 % direct ownership interest (data in currency rounding to integers)

Serial number	Foreign direct capital investor, in revers investment by the reporting institution		Transaction						Resident player in the acquisition/sale of participations with regard to a third party	
			Capital investment			Capital withdrawal				
	Partner identification code	ISO code of the currency as of the books	Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value	Name	Registration number
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

MNB identification code: **R13**

TB05 table

Stock of equity securities issued by the data supplier, in ownership of its foreign direct investors or in its reverse investments

Serial number	Securities			Stock exchange securities		Partner identification code of the securities owner	Closing stock at the end of the reporting period, owned by a non-resident (number)
	identification	definition (short name)	denomination currency	unit			
				nominal value	closing price at stock exchange (with two decimals		
	a	b	c	d	e	f	g
01							
02							
03							
…							
nn							

TB06 table

Stock of equity securities in ownership of the data supplier, issued by foreign direct investments or reverse investors.

Serial number	Securities			Stock exchange securities		Partner identification code of the securities owner	Closing portfolio at the end of the reporting period, owned by a on-resident (number)	Reporting institution's custodian		
	identification	definition (short name)	denomination currency	one unit				registration uumber	name	ISO country code
				nominal value	closing price at stock exchange (with two decimals					
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
nn										

MNB identification code: **R13**

TB07 table
Claims related to dividends from foreign direct investors or foreign direct investments (data in currency rounding to integers)

Serial number	Non-resident partner identificiation code	Currency	Claims related to Dividends				
			Opening balance at the beginning of the period	Increase in claims	Decrease of claims		Closing balance at the end of the period
					Deducted tax	Other transaction	
	a	b	c	d	e	f	g
01							
02							
03							
…							
nn							

TB08 table
Dividend liabilities to foreign direct capital investors or foreign direct capital investments (data in currency rounding to integers)

Serial number	Non-resident partner identification code	Currency	Dividend liability				
			Opening balance at the beginning of the period	Increase in liabilities	Decrease of receivables		Closing balance at the end of the period
					Deducted tax	Other transaction	
	a	b	c	d	e	f	g
01							
02							
03							
…							
nn							

MNB identification code: **R13**

TB09 table
Acquisitionof equity in a resident company from a non-resident or assignment of equity to a non-resident (data in currency rounding to integers)

Serial number	Direction of transaction	Non-resident country's ISO code	Currency ISO code	Market value of the transaction	Resident company concerned	
					name	registration number
	a	b	c	d	e	f
01						
02						
03						
…						
nn						

MNB identification code: **R13**

TB10 table
Transactions affecting real estates properties abroad (data in currency rounding to integers)

Serial number	Foreign real estate country ISO code	Statistical status of the other party/parties involved in the transaction	Resident party/parties		Transaction type	ISO code of the currency of book keeping	Transactions	
			Name	Registration number			Value of the acquired foreign real estate property in the currency of book keeping	Value of the transferred foreign real estate property in the currency of book keeping
	a	b	c	d	e	f	g	h
01.								
02.								
03.								
…								
nn								

MNB identification code: **R13**

TB11 table

Assets concerning foreign direct capital investments due to paid but not subscribed capital by the reporting institutions

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Assets		
				Balance of the beginning of the period	Transactions	Balance at the end of the period
	a	b	c	d	e	f
01.						
02.						
03.						
…						
nn						

MNB identification code: **R13**

TB12 table

Liabilities related to paid but not subscribed capital by the investor

Serial number	Non-resident partner identification code	Instrument	Original currency ISO code	Liability		
				Balance of the beginning of the period	Transaction	Balance at the end of the period
	a	b	c	d	e	f
01.						
02.						
03.						
…						
nn						

MNB identification code: **R02, R03, R12, R13**

Completion instructions for the report

Capital investments

I. General instructions

1. Transactions to be included in the data supply

a) Tables TRH and TRN: data for registration purposes. If the data supplier enters NO to all yes/no questions, completion of the rest of the tables will not be required.

b) Tables TB01-TB04: Data of transactions (capital investment, capital withdrawal) resulting in the change of ownership interest of the non-resident direct capital investor(s) in the data supplier, and/or of the data supplier in its foreign direct capital investment(s) and the cross-ownership ratio between the parties in the reference period.

c) Tables TB05-TB06: information on the portfolio of equity instruments as per point b) at the end of the reference period.

d) Tables TB07-TB08: Data of the reference period related to the income (dividend) due and payable on the share of the non-resident direct capital investor(s) in the data supplier, and/or of the data supplier in the non-resident direct capital investment(s).

e) Table TB09: information on shares in resident companies acquired by the data supplier from a non-resident, or alienated by the data supplier to a non-resident.

f) Table TB10: transactions of acquirement and alienation of foreign real property by the data supplier in the reference period.

g) Table TB11: (for other monetary financial institutions, other financial intermediaries, and financial auxiliaries only): claims from a non-resident direct capital investment on the capital paid by the data supplier but not yet registered, and claims from capital decrease vis-á-vis non-resident direct capital investment, and their changes.

h) Table TB12: (for other monetary financial institutions, other financial intermediaries, and financial auxiliaries only): liabilities payable to a non-resident direct capital investors on the capital paid but not yet registered, and liabilities payable to non-resident direct capital investors due to capital decrease, and their changes.

i) Tables beginning with TBK and TBT (only for non-financial institutions, insurance corporations, pension funds, central government, local governments, social security funds and non-profit institutions serving households): Assets and liabilities other than ownership share vis-à-vis non-resident direct capital investor, non-resident direct capital investment, non-resident branches and other non-resident group members, arising from loans (including repo, securities lending and financial leasing), commercial loans, deposits, cash-pool structures, settlement accounts, bills of exchange and debt securities, and their changes during the reference period. In addition, this includes liabilities payable by the data supplier to non-resident direct capital investors on the capital paid but not yet registered, and claims from non-resident direct capital investments on the capital paid but not yet registered, and liabilities and claims vis-à-vis non-resident capital investors/investments due to capital decrease.

2. Data items

Data related to direct non-resident capital investors, direct non-resident capital investments, non-resident branches and other, non-resident group members shall be presented broken down by

partner. In report R01 each partner shall be identified by the partner ID code assigned by the data supplier.

Values shall be specified in the original foreign currency, except
- for Tables TB01-03 values are reported in the data supplier's accounting currency,
- for Tables TB02-04 values are reported in the accounting currency of the non-resident direct capital investment or branch,
- for Tables TB05-06 values are reported in the currency of the denomination,
- for Tables TB07-TB08 stock and turnover data vis-à-vis non-resident direct capital investors shall be reported in the data supplier's accounting currency, and data related to non-resident direct capital investments and non-resident branches shall be reported in the accounting currency of the non-resident direct capital investment.

Data should be entered rounded to integer, except for Tables TB05-06 where the closing stock exchange rate shall be rounded to two decimals.

Claims and liabilities from the transactions reported in the tables starting with TBK and TBT shall be reported in the original currency, at nominal value. If interest data are not available to the data supplier for the breakdown by partner and currency, estimates should be used.

In case a claim is purchased or sold, if the actual purchase value or sale value is different from the nominal value, the market value of the claim shall be reported for the transaction. The difference between the market value and the nominal value must be shown in the column of other changes with an inverse sign (in relation to the direction of the price difference), which should be detailed by using the price changes ("ARVA") code in Table TBK5.

Accrued interest due or payable at the end of the reference period: the closing balance of accrued interests due or payable shall be reported as items increasing the stock, regardless of whether they were shown in the books as accrued items, or settled (in full or in part) financially within the specific reference period

If the data supplier's non-resident partner leaves the group, or the direct share relationship between the data supplier and the non-resident direct capital investor or non-resident direct capital investment ceases to exist, the claims and liabilities vis-à-vis those partners shall be removed (as „other change") from the tables beginning with TBK and TBT in the data report on Capital investments to be submitted for the reference period, and included in the monthly reports R06-R09, Other investments, or the quarterly reports R15-R17 to be submitted for the reference period.

3. A glossary of terms used in the tables and in these completion instructions is located in point I.H.5 of this Annex.

II. Detailed instructions for the completion of the tables

The codes and descriptions of the instruments to be used in the tables as per point 4.9 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

In the column indicating the country of the non-resident partner enter the ISO code of that country or international organisation, against which the claim or liability exists, in accordance with the codes listed in the technical guidelines published on the website of the MNB, as indicated in point 4.2 of Annex 3 of this Decree.

The ISO codes of specific currencies as per point 4.1 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

For reports R02/R12, in Tables TBK1-4 and TBT1-4 the other reasons for capital changes shall be reported in TBK5 for claims, and TBT5 for liabilities, by using the codes listed in the technical guidelines published on the website of the MNB, as referred to in point 4.9 of Annex 3 of this Decree. Amount items reported under other changes that occurred by reason of the specified change, shall be reported in the table along with the identification data of the specific instrument separately as many times as many reasons necessitated such other change.

The methodological guidelines assisting in the completion of the tables and the revision rules provided to ensure error free submission, as referred to in points 9 and 5 of Annex 3 of this Decree are located in the technical guidelines available on the website of the MNB.

Special data to be reported in the individual tables

Table TB01 should be completed if a foreign direct capital investor increased or reduced its capital investment in the data supplier in the reference period.

TB03 shall be completed by the data supplier, if during the reference period

- the data supplier carried out a capital investment or a capital withdrawal transaction in its non-resident direct capital investment, or
- the data supplier transferred assets to or received assets from, its non-resident branch under cash-flow management (including any assets in addition to funds).

In this table, all transactions resulting in changes in the subscribed capital and increases and decreases in the provisions or capital reserves originating from foreign funds shall be reported by partner and by transaction. Movements between the reserves shall not be reported.

If a transaction may not be clearly linked to a specific partner, e.g. capital increase charged on reserves, the value of the transaction shall be indicated proportional to the ownership ratio between the non-resident direct capital investors.

The transactions shall be reported for the period specified by Act C of 2000 on Accounting (hereinafter "Szmt.") regarding data entry in accounting records. Accordingly, for example, subscribed capital increases or decreases shall be reported for the reference period which covers the date of registration of the capital increase or decrease in the company registry, or, in other cases, the date of the deed of foundation or the general meeting resolution. At the same time, in accordance with the Szmt. assets transferred against the capital reserve shall be reported simultaneously with the transfer of assets.
If the foreign investment's accounting file is available both according to the accounting standards of the non-resident investment's country and according to other accounting standards (IAS, IFRS), then data shall be reported according to the provisions of these standards.

Values shall be reported in Table TB01 in the data supplier's accounting currency, and in Table TB03 data shall be reported in the accounting currency of the non-resident direct capital investment or branch, rounded to a round number.

Tables TB02 and TB04 shall be completed only in case of cross-ownership; Table TB02 should be completed as per the instructions listed for TB01, and TB04 shall be completed as per the instructions listed for TB03.
In Table TB05 and TBK4 at the identification number of the custody manager the KSH register number of the resident company must be reported. If the partner is an investment fund, the technical register number must be reported that was provided by MNB to the data provider and the KELER Zrt. If the investment fund is a new one, starting its operation, „FB000000" must be reported until the creation of the MNB registration number. In the case of non-resident (if it has no KSH registration number or MNB-KELER common fictious registration number) „00000001", if the partner is a resident person, „00000004" must be reported.

Tables TB07 and TB08 shall contain gross data, i.e. for dividends voted and paid off in the same reference period, both legs shall be displayed in the same report.

In TB09 a transaction should be reported in the period from which the Court of Registration record is effective. If the Court of Registration records the acquisition / assignment of equity retrospectively, a modification report shall be submitted for the relevant period (i.e. for which the Court of Registration made the retrospective entry). If the movement of funds takes place at a time different from the date of entry by the Court of Registration, the asset/liability arising that way shall be reported, depending on whether the asset/liability exists vis-à-vis a partner within our outside of the group, by using the EK/ET codes in Tables TBK4/TBT4 for report R02, and Tables BEFK4/BEFT4 for report R06.

Table TB10 shall contain only those transactions, which were conducted directly by the data supplier, i.e. not through any non-resident capital investment of the data supplier.

If more than one investors are affected by the transaction (e.g. acquisition of real estate in joint ownership by the data supplier, or assignment by the data supplier of real estate to ownership of several parties), the transaction shall be split between the individual resident parties, and a separate row should be completed for each resident party.

Tables TB11-12 shall be used to report (for other monetary financial institutions, other financial intermediaries, and financial auxiliaries only), claims and liabilities arising from capital paid but not yet registered, or from capital decrease (codes TOKEK and TOKET, respectively) if the payment and the registration, or the decrease and the payback fall on different periods.

Table TBK2 shall indicate (for non-financial institutions, insurance corporations, pension funds, central government, local governments, social security funds and non-profit institutions serving households)
- the data supplier's net assets and liabilities vis-á-vis the non-resident partner, maintained on a settlement account,
- the data supplier's – as a pool member/pool-leader – net assets and liabilities vis-à-vis the non-resident pool-leader/non-resident pool members arising from the cash pool structure.

If the pool-leader is a non-resident, the reporting obligation shall also cover the data supplier's domestic accounts included in the cash- pool. The report should not include the cases where the cash-pooling takes place between the data supplier's own accounts. (As is the case for companies with multiple divisions and premises, where a separate account is opened for each division and premise).
Tables TBK4-TBT4 shall be used to report (for non-financial institutions, insurance corporations, pension funds, central government, local governments, social security funds and non-profit institutions serving households), among other things, claims and liabilities arising from capital paid but not yet registered, or from capital decrease (codes TOKEK and TOKET, respectively) if the payment and the registration, or the decrease and the payback fall on different periods.

MNB identification code: **R04**

Securities investments

ERT1

Data supplier's investments into resident and non-resident securities

Serial number	Securities identifier	Securities description (short name)	Code of the monitoring unit	Not in custody managed	Securities managed in custody abroad			Dividend received during the reference period (in the original currency, to two places of decimals)
				Closing balance at the end of the reference period	Custodian's name	Custodian's ISO country code	Closing balance at the end of the reference period	
	a	b	c	d	e	f	g	h
01								
02								
03								
04								
..								
..								
nn								

MNB identification code: **R04**

ERT2
Securities issued by the data supplier

Serial number	Securities identifier	Securities description (short name)	Code of the monitoring unit	Total issued quantity at the end of the reference period	Of this held by the data supplier institution					Dividend payed during the reference period (in the original currency, to two places of decimals)
					Not in custody managed	Securities managed in custody abroad				
					Closing balance at the end of the reference period	Custodian's name	Custodian's ISO country code	Closing balance at the end of the reference period		
	a	b	c	d	e	f	g	h		i
01										
02										
03										
04										
..										
..										
..										
nn										

MNB identification code: **R04**

ERT3
Characteristics of securities without an ISIN code, reported under code 111 by the data supplier

Serial number	Reference		Securities identifier	Securities description		issuer		Date of issue	ISO currency code of Denomination	Denomination value (in currency)	Special right attached to the securities
	Referenced table	Referenced serial of de table		Full name	Short name	official name	ISO country code				
	a	b	c	d	e	f	g	h	i	j	k
01											
02											
03											
04											
05											
…											
…											
…											
nn											

MNB identification code: **R04**

ERT4
Active and passive repo, buy and sell back, sell and buy back, securities lending transactions of the data supplier

| Serial number | Securities | | Type of transaction | Direction of transaction | Partner | | | | | | Data supplier's custodian | | | Stock of securities | | Transfer date | |
| | identifier | description (short name) | | | registration number | name | ISO country code | custodian | | | registration number | name | ISO country code | Code of the monitoring unit | Closing balance at the end of the rereference period | First transfer | Second transfer |
								registration number	name	ISO country code							
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q
01																	
02																	
03																	
04																	
..																	
..																	
..																	
nn																	

MNB identification code: **R04**

ERT5
Price of securities held or issued by the data supplier at the end of the reference period

Serial number	Securities identifier	Securities description (short name)	Type of price	ISO currency code	Price at the end of the period
	a	b	c	d	e
01					
02					
03					
04					
..					
..					
nn					

MNB identification code: R04

Completion instructions for the report

Securities investments

I.   General instructions

b) This report shall contain all domestic or foreign-issued securities owned by the data supplier and deposited with a non-resident custody manager (Table ERT1), and all securities issued by the data supplier (Table ERT2), regardless of whether they were publicly or privately issued, in Hungary or abroad, or whether they are or are not traded at the Stock Exchange. All equity-type securities and debt securities vis-à-vis non-resident direct capital investors, non-resident capital investments or other non-resident group members shall be reported if they are subject to disclosure requirement in these tables as per these completion instructions, irrespective of whether or not they are also reported in the Direct capital investments data reports (R02, R03, R12 or R13).

Bills of exchange and matured securities should not be reported in data supply R04, as they are to be contained in the tables of the Other investments reports (R06, R07, R08, R09, R15, R16 and R17), or in the tables of the Direct capital investments reports (R02 and R12).

Portfolio information on securities shall be reported as of the last day of the specific month (as closing balance).
- Equity-type securities shall be reported by items (pieces).
- debt securities must be reported at nominal value, in the original denomination of the securities, in round currency figure. For currencies withdrawn from circulation (e.g. DEM, ATS, etc.), the nominal value of the securities shall be converted to the relevant valid currency (e.g. EUR). For bonds repayable during the term too, the nominal value adjusted with the payment has to be reported in the tables. On the payment date the already reduced capital value has to be reported. If the last day of a month falls on a holiday, the reduction must be carried out for the same day anyway, i.e. the data report must contain the adjusted figure.

In the tables securities shall be shown in separate rows for individual security codes.

A glossary of terms used in the tables and in these completion instructions is located in point I.H.3 of this Annex (terms used in the E-type data supplies).

II. Detailed instructions for the completion of the tables

In the Securities identifier column, the ISIN code allocated to the specific security shall be entered (depository receipts, for ADR, EDR, GDR, etc. only the depository receipt's own ISIN code should be supplied), or, if (and only if) the security has no such code, code 111 shall be used.

The Securities (short) name column is another unique identifier in the data supply, therefore the same short name should be used consistently for the same security (including reports R02, R03, R12 and R13). For securities series reported under Code 111, different names should be used for the securities series, but the same series must be reported under the same title in each table (and in all data supplies, including the R-type reports).

In the Code of the monitoring unit column, for equity-type securities the (capitalised) DB code (number of pieces), for debt securities the currency ISO code of the denomination of the security shall be reported. Depository receipts shall be reported in the quantity units of the underlying securities.

For securities deposited with non-resident custodians, in addition to the portfolio data, the name of the custodian and the ISO code of the country of the custodian's seat shall also be indicated in the relevant columns.

Dividends shall be reported in the data report covering the month of the financial settlement (dividend payment, dividend advance payment, dividend repayment). The relevant column should include total income calculated per 1 unit of equity securities paid (received) in the reference month (i.e. the total amount paid for the month should be divided by the number of securities) preferably including tax amount, denominated in the currency of the equity, rounded to two decimal places. Any dividend amount paid in other currencies shall be converted to the currency of the equity-type security denomination.

Payments may be made under the reason repayment of dividend advance payment, which therefore shall be reported with a negative sign; no other data shall be reported with a negative sign.

The ISO codes to be used in the column containing the ISO country code of the partner, custodian or issuer as per point 4.2 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

The codes to be used for the currency type and the ISO code of the denomination as per point 4.1 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

The methodological guidelines assisting in the completion of the tables and the revision rules provided to ensure error free submission, as referred to in points 9 and 5 of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

Table ERT1: The data supplier's investments in resident and non-resident securities

This table contains the closing portfolio at the end of the reference period of the securities owned by the data supplier, issued by residents or non-residents (in Hungary or abroad), which are not managed by custodians, as well as those securities, which were deposited with non-resident (foreign) custodians. Any securities that were deposited with resident custodians for custody management, safekeeping or any other purposes, shall not be reported.

Data suppliers shall report all securities issued and owned by themselves in another table, Table ERT2.

Table ERT2: Securities issued by the data supplier

This table contains the closing portfolio at the end of the reference period of all securities issued by the data supplier in the domestic or non-resident market, which have not yet expired (in case of debt securities) or have not been cancelled permanently (in case of shares following a capital decrease).

Columns e to h, Of this, held by the data supplier, shall contain exclusively that portion of the issued quantity, which is owned by the data supplier on the last day of the reference period, and has not been sold, traded, or has been repurchased, not managed under custody, and not deposited with a non-resident custodian.

Table ERT3: Characteristics of equity-type securities without an ISIN code, reported under code 111 in the other tables of the data supply

The securities are identified by the a, b and e fields together by reference to other tables and rows in the data supply.

Table ERT4: Active and passive repo, sell&buy-back, and securities lending transactions concluded by the data supplier

This table is used for reporting the portfolio data of the securities involved in any repurchase agreements or securities lending transactions concluded by the data supplier with a partner (resident or non-resident) other than a resident custodian, which are open at the end of the reference period. The table shall also contain all repurchase agreements without a physical transfer of securities (e.g. hold-in-custody repo transactions).

Any other assets or liabilities vis-à-vis non-residents, related to repurchase agreements, sell&buy-back agreements and securities lending transactions involving transfer of cash funds are to be reported under other investments, in Tables BEFK1/BEFT1 of data reports R06, R07, R08, R09, R15, R16 and R17, or under direct capital investments, in Tables TBK1/TBT1 of data reports R02 and R12.

For the definition of the transaction type, the codes to be applied are the ones listed in the technical guidelines available on the official website of the MNB, as per point 4.9 of Annex 3 of this Decree.

The direction of the transaction shall be determined from the perspective of the data supplier:
> 1. if the data supplier is the provider of the securities (sell&buy-back agreement or lending of securities).
> 2. if the data supplier is the receiver of the securities (sell&buy-back agreement or lending of securities).

In a repo transaction, depending on the direction of the transaction a contracting party shall be either the buyer, or the seller; in a securities lending transaction it shall be either the provider or the borrower of the security.

The date of any payments and transfers made simultaneously with the physical transfer of the security must be reported, or in the absence of such a date, the initial date of the transaction or the date of expiration shall be entered in numbers (YYYYMMDD).

Table ERT5: Price of securities held or issued by the data supplier at the end of the reference period

This table is used to report price information on the securities reported by the data supplier, except securities issued by non-residents, shares traded at the Budapest Stock Exchange, government securities and depository receipts, which are not required in this table.

If the actual sell&buy transaction of the security took place in the reference month, the reported price shall be the average price weighted with the number of contracts. If no data are available on the actual sell&buy transaction, the data supplier shall report a computed estimate price for the debt security based on a yield curve, or failing this, the nominal value of the security (or in the absence of a nominal value, the book value). To indicate the specific price type being reported, the data supplier shall use the codes referred to in point 4.9 of Annex 3 of this Decree, listed in the technical guidelines published on the official website of the MNB.

The ISO code of the reported currency shall be identical with the currency ISO code of the security's denomination (or if the specific currency has been withdrawn, the ISO code of the replacement currency).

For equity-type securities, "Price at the end of the period" shall be the price per 1 unit of the security in the original currency of the security's denomination (rounded to four decimals), for debt securities this value shall be the gross price (including accrued interest) defined as a percentage of the nominal value (rounded to four decimals).

MNB identification code: **R05**

Monthly data supply of financial derivatives

DERK
Assets related to financial derivatives
Data in HUF

Serial number	Type of derivatives	Partner's ISO country code	Opening position at the beginning of the period (Assets)	Changes during the period				Closing position at the end of the period (Assets)
				Transactions		Revaluation	Other changes	
				Increase in the position (outflow)	Decrease in the position (inflow)			
	a	b	c	d	e	f	g	h
01								
02								
03								
…								
…								
nn								

MNB identification code: **R05**

Monthly data supply of financial derivatives

DERT
Liabilities related to financial derivatives
Data in HUF

Serial number	Type of derivatives	Partner's ISO country code	Opening position at the beginning of the period (Liabilities)	Changes during the period				Closing position at the end of the period (Liabilites)
				Transactions		Revaluation	Other changes	
				Increase in the position (inflow)	Decrease in the position (outflow)			
	a	b	c	d	e	f	g	h
01								
02								
03								
…								
…								
nn								

MNB identification code: **R14**

Quarterly data supply of financial derivatives

DERK
Assets related to financial derivatives
Data in HUF

Serial number	Type of derivatives	Partner's ISO country code	Opening position at the beginning of the period (Assets)	Changes during the period				Closing position at the end of the period (Assets)
				Transactions		Revaluation	Other changes	
				Increase in the position (outflow)	Decrease in the position (inflow)			
	a	b	c	d	e	f	g	h
01								
02								
03								
…								
…								
nn								

MNB identification code: **R14**

Quarterly data supply of financial derivatives

DERT
Liabilities related to financial derivatives
Data in HUF

Serial number	Type of derivatives	Partner's ISO country code	Opening position at the beginning of the period (Liabilities)	Changes during the period				Closing position at the end of the period (Liabilites)
				Transactions		Revaluation	Other changes	
				Increase in the position (inflow)	Decrease in the position (outflow)			
	a	b	c	d	e	f	g	h
01								
02								
03								
…								
…								
nn								

MNB identification codes: **R05, R14**

Completion instructions for the report

Financial derivatives

I. General instructions

1. Transactions to be included in the report

The data supplier is required to report the opening and closing asset and liability positions (stocks), as well as the flows during the period related to his own financial derivative agreements concluded with non-resident partners and customers, existing at the start or end of the reference period, including the transactions and revaluations affecting financial derivative contracts concluded during the reference period and expired before the end of the period.

Derivative transactions concluded with non-resident members of the enterprise group, foreign direct capital investors and foreign direct capital investments should be reported in these tables (these do not count as direct capital investments).

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In accordance with point 1 of Annex 3 of this Decree and the technical guidelines published on the official website of the MNB, the data supplies of fund managers under sector D5 shall include the consolidated data of their own transactions, as well as transactions made with non-residents relating to the money market funds and investment funds managed by the data supplier.

2. Data items of the report

Opening and closing positions (stocks) and transactions of financial derivative assets and liabilities in the reference period shall be recorded at gross market value; grouped for each individual transaction under the relevant table (claims: DERK; liabilities: DERT), consolidated HUF value rounded to a round number, broken down by broad type instrument and country..

Transferring the positions of transactions between two reference periods from one table to another shall be conducted against the revaluation, from the table of the opening position at 0 closing position, into the table of the closing position at 0 opening position.

3. Use of negative and positive signs

The value of the opening and closing position must be a non-negative number, to be reported without a sign. Transactions inflow and outflow values shall be a non-negative number, also reported without a sign, and the negative sign may only be used for reverse entries. In the Revaluations and Other changes columns the reported values shall be (positive) numbers without a sign, or negative numbers with a negative sign, depending on whether the effects causing the changes resulted in an overall increase or decrease in the position.

4. A glossary of terms used in the tables and in these completion instructions is located in point I.H.5 of this Annex.

II. Detailed instructions for the completion of the tables

Column a: Transaction type: the codes and descriptions to be selected for the definition of broad type financial derivative instruments as per point 4.9 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

Column b: Partner's ISO country code: for over-the-counter market agreements, the ISO country code for non-resident partners must be specified here, and for stock exchange contracts, the country code of the non-resident stock exchange where the contract was concluded. The country codes to be used as per point 4.2 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

Columns c and h: Opening and closing position at the beginning of the period: market value of derivative transactions open at the beginning or end of the period, where the value of the individual derivative transactions is evaluated (on the basis of any valid listed price, professionally accepted evaluation procedure or pricing model), and the positive and negative market values shall be reported in Tables DERK and DERT, respectively.

Columns d and e: Transaction value: amount of financial settlement converted to forint.

Column f: Revaluation: consolidated figures shall be reported here to reflect price and exchange rate changes affecting the position. The revaluation amount is defined as the difference between the opening and closing positions, adjusted for transactions and other changes in the reference period.

Column g: Other changes: data suppliers are required to report here the amount of any effect causing a difference between the opening and closing positions other than those caused by transactions or revaluation.

The methodological guidelines assisting in the completion of the tables and the revision rules provided to ensure error free submission, as referred to in points 9 and 5 of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

MNB identification code: **R06**

Monthly data supply of other investments

– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFK1_AFK table

Integer currency data

Lendings														
Serial number	Other investment instrument	Maturity (Short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period at face value	Assets			Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance of accrued interest of the beginning of the period	Interests		Closing balance of accrued interest at the end of the period
						Changes during the period						Changes during the period		
						Transactions		Other changes				Transactions		Other changes
						Increase in assets	Decrease in assets					Interests accrued for the period	Interest received during the period	
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01.														
02.														
03.														
04.														
05.														
06.														
…														
nn														

MNB identification code: **R06**

Monthly data supply of other investments

– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFK2_AFK table
Integer currency data

Current accounts, fixed deposits					Assets					Interest					
Serial number	Other investment instrument	Maturity (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period (at face value)	Changes during the period		Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance of accrued interest at the beginning of the period	Changes during the period				Closing balance of accrued interest at the end of the period
						Transactions	Other changes				Transactions			Other changes	
											Accrued interest for the period	Interest received during the period	Interest paid during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01.															
02.															
03.															
04.															
…															
nn															

MNB identification code: **R06**

Monthly data supply of other investments
– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFK3_AFK table

Integer currency data

Short-term trade credits								
					Assets			
						Changes during the period		
Serial number	Other investment instrument	Maturity (short-term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period (at face value)	Transactions	Other changes	Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)
	a	b	c	d	e	f	g	h	i
01.									
02.									
03.									
…									
nn									

MNB identification code: **R06**

Monthly data supply of other investments

– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFK4_AFK table
Integer currency data

Other assets, bills receivables and other participations													
						Assets				Interest			
						Changes during the period					Changes during the period		
								Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance of accrued interest at the beginning of the period	Transactions		
Serial number	Other investment instrument	Maturity (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the end of the period (at face value)	Transactions	Other changes				Accrued interest for the period	Interest received during the period	Other changes	Closing balance of accrued interest at the end of the period
	a	b	c	d	e	f	g	h	i	j	k	l	m	n
01.														
02.														
03.														
04.														
05.														
…														
nn														

MNB identification code: **R06**

Monthly data supply of other investments

– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFK5_AFK table

Integer currency data

Details of other changes in assets						
Serial number	Instruments of other investment to be detailed	Maturity (short-term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Reasons of other changes	Subtotal
	a	b	c	d	e	f
01.						
02.						
03.						
…						
nn						

Monthly data supply of other investments
– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFT1_AFK table
Integer currency data

Borrowings																			
Serial number	Other investment instrument	Maturity (short term/long-term)	Non-resident partner		Original currency ISO code	Paying agent's name participating in a syndicate	Final maturity of the loan	Contract currency ISO code	Contractad amount	Loan identification	Liability					Interests				
			ISO country code	sector							Opening balance at the beginning of the period	Changes during the period			Closing balance at the end of the period	Opening balance of accrued interest at the beginning of the period	Changes during the period			Closing balance of accrued interest at the end of the period
												Transactions		Other changes			Transactions		Other changes	
												Increase in liability	Decrease in liability				Accrued interest for the period	Interest paid during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t
01.																				
02.																				
03.																				
04.																				
05.																				
06.																				
07.																				
08.																				
09.																				
10.																				
11.																				
…																				
nn																				

MNB identification code: **R06**

Monthly data supply of other investments
– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFT3_AFK table

Integer currency data

Short-term trade credits								
					Liability			
						Changes during the period		
Serial number	Other investment instrument	Maturity (short)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period	Transactions	Other changes	Closing balance at the end of the period
	a	b	c	d	e	f	g	h
01.								
02.								
03.								
…								
nn								

MNB identification code: **R06**

**Monthly data supply of other investments
– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households**

BEFT4_AFK table
Integer currency data

Other liabilities, bills payable and actuarial reserves												
						Liability				**Interest**		
							Changes during the period				**Changes during the period**	
Serial number	**Other investment instrument**	**Maturity (short-term/long-term)**	**Non-resident partner ISO country code**	**Other currency ISO code**	**Opening balance at the beginning of the period**	**Transactions**	**Other changes**	**Closing balance at the end of the period**	**Opening balance of accrued interest at the beginning of the period**	**Transactions**		**Other changes**	**Closing balance of accrued interest at the end of the period**
										Accrued interest for the period	**Interest paid during the period**		
	a	b	c	d	e	f	g	h	i	j	k	l	m
01.													
02.													
03.													
04.													
05.													
…													
nn													

MNB identification code: **R06**

Monthly data supply of other investments
– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFT5_AFK table

Integer currency data

Details of other changes in liabilities												
Serial number	Other investment instrument	Maturity (short-term/long-term)	Non-resident partner		Original currency ISO code	Paying agent's name participating in a syndicate	Final maturity of the loan	Contract currency ISO code	Contracted amount	Loan identification	Reason of other changes	Subtotal
			ISO country code	sector								
	a	b	c	d	e	f	g	h	i	j	k	l
01.												
02.												
03.												
04.												
05.												
06.												
07.												
08.												
09.												
10.												
11.												
…												
nn												

MNB identification code: **R07**

Monthly data supply of other investments - other monetary financial institutions

BEFK1_C table
Integer currency data

Lendings														
						Assets					Interests			
Serial number	Other investment instrument	Maturity (Short term/long term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period at face value	Changes during the period			Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance of accrued interest of the beginning of the period	Changes during the period			Closing balance of accrued interest at the end of the period
						Transactions		Other changes				Transactions		Other changes	
						Increase in assets	Decrease in assets					Interests accrued for the period	Interest received during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01.															
02.															
03.															
04.															
05.															
06.															
07.															
08.															
…															
nn															

MNB identification code: **R07**

Monthly data supply of other investments - other monetary financial institutions

BEFK2_C table

Integer currency data

Current account, fixed deposits, currency stocks					Assets					Interests					
Serial number	Other invsestment instrument	Maturity (short-term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period (at face value)	Changes during the		Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance of accrued interest at the beginning of the period	Changes during the period			Other changes	Closing balance of accrued interest at the end of the period
											Transactions				
						Transacitons	Other changes				Accrued interest for the period	Interest received during the period	Interest paid during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01.															
02.															
03.															
04.															
05.															
06.															
…															
nn															

MNB identification code: **R07**

Monthly data supply of other investments - other monetary financial institutions

BEFK3_C table
Integer currency data

Short-term trade credits								
					Assets			
						Changes during the period			
Serial number	Other investment instrument	Maturity (short term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period (at face value)	Transactions	Other changes	Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)
	a	b	c	d	e	f	g	h	i
01.									
02.									
03.									
…									
nn									

MNB identification code: **R07**

Monthly data supply of other investments - other monetary financial institutions

BEFK4_C table

Integer currency data

Other assets, bills receivables and other participations													
						Assets				**Interests**			
						Changes during the period					Changes during the period		
Serial number	Other investment instrument	Maturing (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the end of the period (at face value)	Transactions	Other changes	Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance accrued interest at the beginning of the period	Transactions		Other changes	Closing balance of accrued interest at the end of the period
											Accrued interest for the period	Interest received during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n
01.														
02.														
03.														
04.														
05.														
…														
nn														

508

MNB identification code: **R07**

Monthly data supply of other investments - other monetary financial institutions

BEFK5_C table
Integer currency data

Details of other changes of assets						
Serial number	Istrument of other insvestment to be detailed	Maturity short-term/long-term	Non-resident partner ISO country code	Original currency ISO code	Reasons of other changes	Subtotal
	a	b	c	d	e	e
01.						
02.						
03.						
…						
nn						

MNB identification code: **R07**

Monthly data supply of other investments - other monetary financial institutions

BEFT1_C table
Integer currency data

Borrowings																			
Serial number	Other investment instrument	Maturity (short-term/long-term)	Non-resident partner		Original currency ISO code	Paying agent's name participating in a syndicate	Final maturity of the loan	Contract currency ISO code	Contracted amount	Loan identification	Liability					Interests				
			ISO country code	sector							Opening balance at the beginning of the period	Changes during the period			Closing balance at the end of the period	Opening balance of accrued interest at the beginning of the period	Changes during the period			Closing balance of accrued at the end of the period
												Transactions		Other changes			Transactions		Other changes	
												Increase in liability	Decrease in liability				Accrued interest for the period	Interest paid during period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t
01.																				
02.																				
03.																				
04.																				
05.																				
06.																				
07.																				
08.																				
09.																				
10.																				
11.																				
12.																				
…																				
nn																				

MNB identification code: **R07**

Monthly data supply of other investments - other monetary financial institutions

BEFT3_C table
Integer currency data

Short-term trade credits								
					Liability			
						Changes during the period		
Serial number	Other investment instrument	Maturity (short term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period	Transactions	Other changes	Closing balance at the end of the period
	a	b	c	d	e	f	g	h
01.								
02.								
03.								
…								
nn								

MNB identification code: **R07**

Monthly data supply of other investments - other monetary financial institutions

BEFT4_C table

Integer currency data

					Liability				Interests				
Other liabilities and bills payable													
Serial number	Other investment instrument	Maturity (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period	Changes in the period		Closing balance at the end of the period	Opening balance of accrued interest at the beginning of the period	Changes during the period			Closing balance of accrued interest at the end of the period
						Transactions	Other changes			Transactions		Other changes	
										Accrued interest for the period	Interest paid for the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m
01.													
02.													
03.													
04.													
…													
nn													

MNB identification code: **R07**

Monthly data supply of other investments - other monetary financial institutions

BEFT5_C table
Integer currency data

Details of other changes of liabilities												
Serial number	Other insvestment instrument	Maturity (short-term/long-term)	Nonresident partner		Original currency code	Paying agent's name participating in a syndicate	Final maturity of the loan	Contract currency ISO code	Contracted amount	Loan identification	Reason of other changes	Subtotal
			ISO country code	sector								
	a	b	c	d	e	d	e	e	e	e	e	e
01.												
02.												
03.												
…												
nn												

**Monthly report of other investments
– other financial intermediaries and financial auxiliaries**

BEFK1_DE table
Integer currency data

Lendings														
						Assets						**Interest**		
							Changes during the period						**Changes during the period**	
Serial no.	Other investment instrument	Maturity (short/long)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the end of the period (at face value	**Transactions**		Other changes	Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance at accrued interest at the beginning of the period	**Transactions**		Other changes	Closing balance of accrued interest at the end of the period
						Increase in liability	Decrease in liability					Accrued interest for the period	Interest received during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01.															
02.															
03.															
04.															
05.															
06.															
…															
nn															

MNB identification code: **R08**

**Monthly report of other investments
– other financial intermediaries and financial auxiliaries**

BEFK2_DE table
Integer currency data

Current accounts, fixed-term bank deposits														
						Assets				Interest				
							Changes during the period					Changes during the period		
									Closing balance at the end of the period (at book value)	Opening balance at accrued interest at the beginning of the period		Transactions		
Serial no.	Other investment instrument	Maturity (short/long)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the end of the period (at face value	Transactions	Other changes	Closing balance at the end of the period (at face value)			Accrued interest for the period	Interest received during the period	Interest paid during the period	Other changes	Closing balance of accrued interest at the end of the period
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01.															
02.															
03.															
04.															
05.															
…															
nn															

MNB identification code: **R08**

**Monthly report of other investments
– other financial intermediaries and financial auxiliaries**

BEFK3_DE table

Integer currency data

Short-term trade credits								
					Assets			
						Changes during the period			
Serial no.	Other investment instrument	Maturity (short)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the end of the period (at face value	Transactions	Other changes	Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)
	a	b	c	d	e	f	g	h	i
01.									
02.									
03.									
…									
nn									

MNB identification code: **R08**

Monthly report of other investments
– other financial intermediaries and financial auxiliaries

BEFK4_DE table
Integer currency data

Other receivables, bill receivables and other participation													
					Assets					**Interest**			
					Opening balance at the end of the period (at face value	Changes during the period		Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance at accrued interest at the beginning of the period	Changes during the period		Closing balance of accrued interest at the end of the period
Serial no.	Other investment instrument	Maturity (short/long)	Non-resident partner ISO country code	Original currency ISO code		Transactions	Other changes				Transactions		Other changes	
											Accrued interest for the period	Interest received during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n
01.														
02.														
03.														
04.														
05.														
…														
nn														

MNB identification code: **R08**

**Monthly report of other investments
– other financial intermediaries and financial auxiliaries**

BEFK5_DE table
Data in full currency

Details of other changes of assets						
Serial number	Instrument to be detailed	Maturity (short/long)	Non-resident partner ISO country code	Original currency ISO code	Reasons of other changes	Subtotal
	a	b	c	d	e	f
01.						
02.						
03.						
…						
nn						

MNB identification code: **R08**

**Monthly report of other investments
– other financial intermediaries and financial auxiliaries**

BEFT1_DE table
Integer currency data

Borrowings																			
Serial number	Other investment instrument	Maturity (short/long)	Non-resident partner		Original currency ISO code	Paying agent's name participating in a syndicate	Final maturity of the loan	Contract currency ISO code	Amount according to the contract	Loan identifier	Liability					Interest				
			ISO country code	sector							Opening balance at the beginning of the period	Changes during the period			Closing balance et the end of the period	Opening balance at accrued interest at the beginning of the period	Changes during the period			Closing balance of accrued interest at the end of the period
												Transactions		Other changes			Transactions		Other changes	
												Increase in liability	Decrease in liability				Accrued interest for the period	Interest paid during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t
01.																				
02.																				
03.																				
04.																				
05.																				
06.																				
07.																				
08.																				
09.																				
10.																				
11.																				
…																				
nn																				

MNB identification code: **R08**

Monthly report of other investments
– other financial intermediaries and financial auxiliaries

BEFT3_DE table

Integer currency data

Short-term trade credits								
					Liability			
						Changes during the period		
Serial no.	Other investment instrument	Maturity (short)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period	Transactions	Other changes	Closing balance et the end of the period
	a	b	c	d	e	f	g	h
01.								
02.								
03.								
…								
nn								

MNB identification code: **R08**

Monthly report of other investments
– other financial intermediaries and financial auxiliaries

BEFT4_DE table
Integer currency data

Serial no.	Other investment instrument	Maturity (short/long)	Non-resident partner ISO country code	Original currency ISO code	Liability				Interest				
					Opening balance at the beginning of the period	Changes during the period		Closing balance et the end of the period	Opening balance at accrued interest at the beginning of the period	Changes during the period			Closing balance of accrued interest at the end of the period
						Transactions	Other changes			Transactions		Other changes	
										Accrued interest for the period	Interest paid during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m
01.													
02.													
03.													
04.													
…													
nn													

Other liabilities, bill payable

MNB identification code: **R08**

**Monthly report of other investments
– other financial intermediaries and financial auxiliaries**

BEFT5_DE table

Integer currency data

Details of other changes in liabilities											
Serial number	**Other investment instrument**	**Maturity (short/long)**	**Non-resident partner**		**Original currency ISO code**	**Paying agent's name participating in a syndicate**	**Final maturity of the loan**	**Contract currency ISO code**	**Amount according to the contract**	**Loan identifier**	**Reasons of other changes**	**Subtotal**
			ISO country code	**sector**								
	a	b	c	d	e	f	g	h	i	j	k	l
01.												
02.												
…												
nn												

522

MNB identification code: **R09**

**Monthly data supply of other investments
– central government, local government and social security funds**

BEFK1_GHI table

Integer currency data

Lendings														
						Assets					Interests			
Serial number	Other investment instrument	Maturity (short-term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period (face value)	Changes during the period			Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance of accrued interest of the beginning of the period	Changes during the period			Closing balance of accrued interest at the end of the period
						Transactions		Other changes				Transactions		Other changes	
						Increase in assets	Decrease in assets					Interest accrued for the period	Interest received during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01.														
02.														
03.														
04.														
05.														
06.														
…														
nn														

MNB identification code: **R09**

**Monthly data supply of other investments
– central government, local government and social security funds**

BEFK2_GHI *table*
Integer currency data

Current account, fixed deposits														
						Assets				Interests				
Serial number	Other investment instrument	Maturity (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period (face value)	Changes durint the period		Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance of accrued interest of the beginning of the period	Changes during the period			Closing balance of accrued interest at the end of the period
						Transactions	Other changes				Transactions		Other changes	
											Accrued interest for the period	Interest received during the period	Interest paid during the period	
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01.														
02.														
03.														
04.														
…														
nn														

524

MNB identification code: **R09**

**Monthly data supply of other investments
– central government, local government and social security funds**

BEFK3_GHI table
Data in full currency

Short-term commercial loans									
						Assets			
							Changes during the period		Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)
Serial number	Other investment instrument	Maturity (short-term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period (face value)	Transactions	Other changes		
	a	b	c	d	e	f	g	h	i
01.									
02.									
03.									
…									
nn									

MNB identification code: **R09**

**Monthly data supply of other investments
– central government, local government and social security funds**

BEFK4_GHI table
Integer currency data

						Assets						Interests			
Other assets, bills receivables and other participations															
						Changes during the period							**Changes during the period**		
								Closing balance at the end of the period (at face value)	**Closing balance at the end of the period (at book value)**			**Transactions**			
Serial number	**Other investment instrument**	**Maturity (short-term/long-term)**	**Non-resident partner ISO country code**	**Original currency ISO code**	**Opening balance at the beginning of the period (face value)**	**Transactions**	**Other changes**			**Opening balance of accrued interest of the beginning of the period**	**Interest accrued for the period**	**Interest received during the period**	**Other changes**	**Closing balance of accrued interest at the end of the period**
	a	b	c	d	e	f	g	h	i	j	k	l	m	n
01.														
02.														
03.														
04.														
05.														
…														
nn														

MNB identification code: **R09**

**Monthly data supply of other investments
– central government, local government and social security funds**

BEFK5_GHI table
Integer currency data

Details of other changes of assets						
Serial number	Instrument of other inbvestment to be detailed	Maturity short-term/long-term	Non-resident partner ISO country code	Original currency ISO code	Reasons of other changes	Subtotal
	a	b	c	d	e	f
01.						
02.						
03.						
…						
nn						

MNB identification code: **R09**

Monthly data supplyof other investments
– central government, local government and social security funds

BEFT1_GHI table
Integer currency data

Serial number	Other investment instrument	Maturity (short-term/long-term)	Non-resident partner		Original currency ISO code	Paying agent's name participating in a syndicate	Final maturity of the loan	Contract currency ISO code	Contracted amount	Loan identification	Liability					Interests				
											Opening balance at the beginning of the period	Changes during the period			Closing balance at the end of the period	Opening balance of accrued interest of the beginning of the period	Changes during the period			Closing balance of accrued interest at the end of the period
			ISO country code	sector								Transactions		Other changes			Transactions		Other changes	
												Increase in liability	Decrease in liability				Accrued interest for the period	Interest paid during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t
01.																				
02.																				
03.																				
04.																				
05.																				
06.																				
07.																				
08.																				
09.																				
10.																				
11.																				
…																				
nn																				

Borrowings

MNB identification code: **R09**

**Monthlydata supply of other investments
– central government, local government and social security funds**

BEFT3_GHI table
Integer currency data

Short-term trade loans								
					Liabilities			
						Changes during the period		
Serial number	Other investment instrument	Maturity (short term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period	Transactions	Other changes	Closing balance at the end of the period
	a	b	c	d	e	f	g	h
01.								
02.								
03.								
…								
nn								

MNB identification code: **R09**

**Monthly data supply of other investments
– central government, local government and social security funds**

BEFT4_GHI table
Integer currency data

Other liabilities and bills payable												
						Liabilities				**Interests**		
						Changes during the period					Changes during the period	
											Transactions	
Serial number	Other investment instrument	Maturity (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period	Transactions	Other changes	Closing balance at the end of the period	Opening balance of accrued interest of the beginning of the period	Accrued interest for the period	Interest paid during the period	Other changes	Closing balance of accrued interest at the end of the period
	a	b	c	d	e	f	g	h	i	j	k	l	m
01.													
02.													
03.													
04.													
…													
nn													

MNB identification code: **R09**

**Monthly data supply of other investments
- central government, local government and social security funds**

BEFT5_C table
Integer currency data

Details of other changes of liabilities												
Serial number	Other insvestment instrument	Maturity (short-term/long-term)	Nonresident partner		Original currency code	Paying agent's name participating in a syndicate	Final maturity of the loan	Contract currency ISO code	Contracted amount	Loan identification	Reason of other changes	Subtotal
			ISO country code	sector								
	a	b	c	d	e	d	e	e	e	e	e	e
01.												
02.												
03.												
…												
nn												

Syndicated loans

KONZK1 table
Integer currency data

Participation of resident credit institutions in syndicated loans to residents with non-resident paying agent																						
									Assets										Interest				
																		Opening balance of accrued interest at the beginning of the period	Canges during the period				
										Increase in assets			Decrease in assets							Tranzakciók			
Serial number	Maturity (short / long)	Resident borrower's name	Resident borrower's reg.number	Final maturity of the loan	Contract currency ISO code	Amount according to the contract	ISO code of the drawdown currency	ISO county code	Opening balance at the beginning of the period (at face value)	Lending, loan purchase at face value	Price changes	Interest paid in purchase price	Repayment, loan purchase at face value	Price changes	Accrued, but not received interest by the time of sale	Other volume cahnges	Closing balance at the end of the period (at book value)	Closing balance at the end of the period (at book value)		Interest accrued for the period	Interest received during the period	Other changes	Closing balance of accrued interest for the period
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	x
01.																							
02.																							
03.																							03.
…																							
nn																							

MNB identification code: **R10**

Syndicated loans

KONZK2 table
Integer currency data

Datails of changes of other receivables										
Serial number	**Maturity (short/long)**	**Resident borrower's name**	**Resident borrower's reg.number**	**Final maturity of the loan**	**Contract currency ISO code**	**Amount according to the contract**	**ISO code of the drawdown currency**	**ISO country code**	**Reasons of other changes**	**Subtotal**
	a	b	c	d	e	f	g	h	i	j
01.										
02.										
03.										
…										
nn										

MNB identification code: **R10**

Syndicated loans

KONZT1 table
Integer currency data

Participation of non-resident credit institution in syndicated loans to residents with resident paying agent																					
									Liability									Interest			
										Increase in liability			Decrease in liability					Opening balance of accrued interest at the beginning of the period	Changes during the period		
Serial number	Maturity (short / long)	Resident borrower's name	Resident borrower's reg.number	Final maturity of the loan	Contract currency ISO code	Amount according to the contract	ISO code of the drawdown currency	ISO country code	Opening balance at the beginning of the period	Borrowing, loan sale at face value	Price changes	Interest accrued but not received by the time of sale	repayment, loan purchase at face value	Price changes	interest paid in purchase price	Other volume changes	Closing balance at the end of the period		Transactions		Other changes	Closing balance of accrued interest at the end of the period
																				Interest accrued for the period	Interest paid during the period		
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v
01.																					
02.																					
03.																					
…																					
nn																					

Syndicated loans

KONZT2 table

Integer currency data

Details of other changes in liabilities									
Serial number	Maturity (short/ long)	Resident borrower's name	Resident borrower's reg.number	Final maturity of the loan	Contract currency ISO code	Amount according to the contract	ISO code of the drawdown currenc	ISO country code	Reasons of other changes	Subtotal
	a	b	c	d	e	f	g	h	i	j
01.										
02.										
03.										
…										
nn										

MNB identification code: **R15**

Quarterly data supply of other investments

– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFK1_AFK table
Integer currency data

Lendings														
						Assets						Interests			
Serial number	Other investment instrument	Maturity (Short-term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period at face value	Changes during the period			Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance of accrued interest of the beginning of the period	Changes during the period			Closing balance of accrued interest at the end of the period
						Transactions		Other changes				Transactions		Other changes	
						Increase in assets	Decrease in assets					Interests accrued for the period	Interest received during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01.															
02.															
03.															
04.															
05.															
06.															
…															
nn															

MNB identification code: **R15**

Quarterly data supply of other investments
– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFK2_AFK table
Integer currency data

Current accounts, fixed deposits					Assets					Interest					
Serial number	Other investment instrument	Maturity (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period (at face value)	Changes during the period		Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance of accrued interest at the beginning of the period	Changes during the period				Closing balance of accrued interest at the end of the period
						Transactions	Other changes				Transactions			Other changes	
											Accrued interest for the period	Interest received during the period	Interest paid during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01.															
02.															
03.															
04.															
…															
nn															

MNB identification code: **R15**

Quarterly data supply of other investments
– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFK3_AFK table

Integer currency data

Short-term trade credits									
						Assets			
							Changes during the period		
Serial number	Other investment instrument	Maturity (short-term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period (at face value)	Transactions	Other changes	Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)
	a	b	c	d	e	f	g	h	i
01.									
02.									
03.									
…									
nn									

MNB identification code: **R15**

Quarterly data supply of other investments

– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFK4_AFK table
Integer currency data

Serial number	Other investment instrument	Maturity (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Assets						Interest				
					Opening balance at the end of the period (at face value)	Changes during the period		Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance of accrued interest at the beginning of the period	Changes during the period			Closing balance of accrued interest at the end of the period
						Transactions	Other changes				Transactions		Other changes	
											Accrued interest for the period	Interest received during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n
01.														
02.														
03.														
04.														
05.														
…														
nn														

Other assets, bills receivables and other participations

MNB identification code: **R15**

Quarterly data supply of other investments

– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFK5_AFK table

Integer currency data

Details of other changes in assets						
Serial number	**Instruments of other investment to be detailed**	**Maturity (short-term/long-term)**	**Non-resident partner ISO country code**	**Original currency ISO code**	**Reasons of other changes**	**Subtotal**
	a	b	c	d	e	f
01.						
02.						
03.						
…						
nn						

MNB identification code: **R15**

Quarterly data supply of other investments
– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFTI_AFK table
Integer currency data

Borrowings																				
			Non-resident partner									Liability						Interests		
Serial number	Other investment instrument	Maturity (short term/long-term)	ISO country code	sector	Original currency ISO code	Paying agent's name participating in a syndicate	Final maturity of the loan	Contract currency ISO code	Contractad amount	Loan identification	Opening balance at the beginning of the period	Changes during the period			Closing balance at the end of the period	Opening balance of accrued interest at the beginning of the period	Changes during the period			Closing balance of accrued interest at the end of the period
												Transactions		Other changes			Transactions		Other changes	
												Increase in liability	Decrease in liability				Accrued interest for the period	Interest paid during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t
01.																				
02.																				
03.																				
04.																				
05.																				
06.																				
07.																				
08.																				
09.																				
10.																				
11.																				
…																				
nn																				

MNB identification code: **R15**

Quarterly data supply of other investments

– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFT3_AFK table

Integer currency data

Short-term trade credits					Liability			
						Changes during the period		
Serial number	Other investment instrument	Maturity (short)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period	Transactions	Other changes	Closing balance at the end of the period
	a	b	c	d	e	f	g	h
01.								
02.								
03.								
…								
nn								

MNB identification code: **R15**

Quarterly data supply of other investments
– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFT4_AFK table
Integer currency data

						Liability				Interest				
Other liabilities, bills payable and actuarial reserves							Changes during the period					Changes during the period		
Serial number	Other investment instrument	Maturity (short-term/long-term)	Non-resident partner ISO country code	Other currency ISO code	Opening balance at the beginning of the period	Transactions	Other changes	Closing balance at the end of the period	Opening balance of accrued interest at the beginning of the period	Transactions		Other changes	Closing balance of accrued interest at the end of the period
											Accrued interest for the period	Interest paid during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m
01.													
02.													
03.													
04.													
05.													
…													
nn													

MNB identification code: **R15**

Quarterly data supply of other investments
– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFT5_AFK table
Integer currency data

Details of other changes in liabilities											
Serial number	Other investment instrument	Maturity (short-term/long-term)	Non-resident partner		Original currency ISO code	Paying agent's name participating in a syndicate	Final maturity of the loan	Contract currency ISO code	Contracted amount	Loan identification	Reason of other changes	Subtotal
			ISO country code	sector								
	a	b	c	d	e	f	g	h	i	j	k	l
01.												
02.												
03.												
04.												
05.												
06.												
07.												
08.												
09.												
10.												
11.												
…												
nn												

MNB identification code: **R16**

Quarterly data supply of other investments - other monetary financial institutions

BEFK1_C table

Integer currency data

Lendings														
						Assets						Interests			
Serial number	Other investment instrument	Maturity (Short term/long term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period at face value	Changes during the period			Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance of accrued interest of the beginning of the period	Changes during the period			Closing balance of accrued interest at the end of the period
						Transactions		Other changes				Transactions		Other changes	
						Increase in assets	Decrease in assets					Interests accrued for the period	Interest received during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01.															
02.															
03.															
04.															
05.															
06.															
07.															
08.															
…															
nn															

MNB identification code: **R16**

Quarterly data supply of other investments - other monetary financial institutions

BEFK2_C table
Integer currency data

Current account, fixed deposits, currency stocks					Assets					Interests					
					Opening balance at the beginning of the period (at face value)	Changes during the		Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance of accrued interest at the beginning of the period	Changes during the period				Closing balance of accrued interest at the end of the period
Serial number	Other insvestment instrument	Maturity (short-term/long-term)	Non-resident partner ISO country code	Original currency ISO code		Transacitons	Other changes				Transactions			Other changes	
											Accrued interest for the period	Interest received during the period	Interest paid during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01.															
02.															
03.															
04.															
05.															
06.															
…															
nn															

MNB identification code: **R16**

Quarterly data supply of other investments - other monetary financial institutions

BEFK3_C table
Integer currency data

Short-term trade credits									
					Assets				
						Changes during the period			
Serial number	Other investment instrument	Maturity (short term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period (at face value)	Transactions	Other changes	Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)
	a	b	c	d	e	f	g	h	i
01.									
02.									
03.									
…									
nn									

MNB identification code: **R16**

Quarterly data supply of other investments - other monetary financial institutions

BEFK4_C table
Integer currency data

Other assets, bills receivables and other participations													
					Assets					Interests			
						Changes during the period		Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance accrued interest at the beginning of the period	Changes during the period		Closing balance of accrued interest at the end of the period
Serial number	Other investment instrument	Maturing (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the end of the period (at face value)						Transactions		Other changes
						Transactions	Other changes				Accrued interest for the period	Interest received during the period	
	a	b	c	d	e	f	g	h	i	j	k	l	m	n
01.														
02.														
03.														
04.														
05.														
…														
nn														

MNB identification code: **R16**

Quarterly data supply of other investments - other monetary financial institutions

BEFK5_C table
Integer currency data

Details of other changes of assets						
Serial number	Istrument of other insvestment to be detailed	Maturity short-term/long-term	Non-resident partner ISO country code	Original currency ISO code	Reasons of other changes	Subtotal
	a	b	c	d	e	e
01.						
02.						
03.						
…						
nn						

Quarterly data supply of other investments - other monetary financial institutions

BEFT1_C table
Integer currency data

Serial number	Other investment instrument	Maturity (short-term/long-term)	Non-resident partner		Original currency ISO code	Paying agent's name participating in a syndicate	Final maturity of the loan	Contract currency ISO code	Contracted amount	Loan identification	Liability					Interests				
			ISO country code	sector							Opening balance at the beginning of the period	Changes during the period		Other changes	Closing balance at the end of the period	Opening balance of accrued interest at the beginning of the period	Changes during the period		Other changes	Closing balance of accrued at the end of the period
												Transactions					Transactions			
												Increase in liability	Decrease in liability				Accrued interest for the period	Interest paid during period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t
01.																				
02.																				
03.																				
04.																				
05.																				
06.																				
07.																				
08.																				
09.																				
10.																				
11.																				
12.																				
…																				
nn																				

Borrowings

MNB identification code: **R16**

Quarterly data supply of other investments - other monetary financial institutions

BEFT3_C table
Integer currency data

Short-term trade credits								
					Liability			
					Opening balance at the beginning of the period	Changes during the period		Closing balance at the end of the period
Serial number	Other investment instrument	Maturity (short term)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the beginning of the period	Transactions	Other changes	Closing balance at the end of the period
	a	b	c	d	e	f	g	h
01.								
02.								
03.								
…								
nn								

MNB identification code: **R16**

Quarterly data supply of other investments - other monetary financial institutions

BEFT4_C table

Integer currency data

Other liabilities and bills payable												
					Liability				**Interests**			
						Changes in the period			**Opening balance of accrued interest at the beginning of the period**	**Changes during the period**			
								Closing balance at the end of the period		**Transactions**			**Closing balance of accrued interest at the end of the period**
Serial number	**Other investment instrument**	**Maturity (short term/long-term)**	**Non-resident partner ISO country code**	**Original currency ISO code**	**Opening balance at the beginning of the period**	**Transactions**	**Other changes**			**Accrued interest for the period**	**Interest paid for the period**	**Other changes**	
	a	b	c	d	e	f	g	h	i	j	k	l	m
01.													
02.													
03.													
04.													
…													
nn													

MNB identification code: **R16**

Quarterly data supply of other investments - other monetary financial institutions

BEFT5_C table
Integer currency data

Details of other changes of liabilities												
Serial number	Other insvestment instrument	Maturity (short-term/long-term)	Nonresident partner		Original currency code	Paying agent's name participating in a syndicate	Final maturity of the loan	Contract currency ISO code	Contracted amount	Loan identification	Reason of other changes	Subtotal
			ISO country code	sector								
	a	b	c	d	e	d	e	e	e	e	e	e
01.												
02.												
03.												
…												
nn												

MNB identification code: **R17**

Quarterly report of other investments
– other financial intermediaries and financial auxiliaries

BEFK1_DE table
Integer currency data

Lendings														
Serial no.	Other investment instrument	Maturity (short/long)	Non-resident partner ISO country code	Original currency ISO code	Assets						Interest				
					Opening balance at the end of the period (at face value	Changes during the period			Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance at accrued interest at the beginning of the period	Changes during the period			Closing balance of accrued interest at the end of the period
						Transactions		Other changes				Transactions		Other changes	
						Increase in liability	Decrease in liability					Accrued interest for the period	Interest received during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01.														
02.														
03.														
04.														
05.														
06.														
…														
nn														

MNB identification code: **R17**

Quarterly report of other investments
– other financial intermediaries and financial auxiliaries

BEFK2_DE table
Integer currency data

Current accounts, fixed-term bank deposits

Serial no.	Other investment instrument	Maturity (short/long)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the end of the period (at face value	Changes during the period – Transactions	Changes during the period – Other changes	Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance at accrued interest at the beginning of the period	Changes during the period – Transactions – Accrued interest for the period	Changes during the period – Transactions – Interest received during the period	Changes during the period – Transactions – Interest paid during the period	Other changes	Closing balance of accrued interest at the end of the period
							Assets						**Interest**		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01.															
02.															
03.															
04.															
05.															
…															
nn															

MNB identification code: **R17**

**Quarterly report of other investments
– other financial intermediaries and financial auxiliaries**

BEFK3_DE table

Integer currency data

Short-term trade credits									
					Assets				
						Changes during the period			
Serial no.	**Other investment instrument**	**Maturity (short)**	**Non-resident partner ISO country code**	**Original currency ISO code**	**Opening balance at the end of the period (at face value**	**Transactions**	**Other changes**	**Closing balance at the end of the period (at face value)**	**Closing balance at the end of the period (at book value)**
	a	b	c	d	e	f	g	h	i
01.									
02.									
03.									
…									
nn									

MNB identification code: **R17**

**Quarterly report of other investments
– other financial intermediaries and financial auxiliaries**

BEFK4_DE table
Integer currency data

Other receivables, bill receivables and other participation													
						Assets				**Interest**			
						Changes during the period					Changes during the period		
											Transactions		
Serial no.	Other investment instrument	Maturity (short/long)	Non-resident partner ISO country code	Original currency ISO code	Opening balance at the end of the period (at face value	Transactions	Other changes	Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Opening balance at accrued interest at the beginning of the period	Accrued interest for the period	Interest received during the period	Other changes	Closing balance of accrued interest at the end of the period
	a	b	c	d	e	f	g	h	i	j	k	l	m	n
01.														
02.														
03.														
04.														
05.														
…														
nn														

MNB identification code: **R17**

Quarterly report of other investments
– other financial intermediaries and financial auxiliaries

BEFK5_DE table
Data in full currency

Details of other changes of assets						
Serial number	Instrument to be detailed	Maturity (short/long)	Non-resident partner ISO country code	Original currency ISO code	Reasons of other changes	Subtotal
	a	b	c	d	e	f
01.						
02.						
03.						
…						
nn						

MNB identification code: **R17**

Quarterly report of other investments
– other financial intermediaries and financial auxiliaries

BEFT1_DE table
Integer currency data

Borrowings											Liability					Interest				
Serial number	Other investment instrument	Maturity (short/long)	Non-resident partner		Original currency ISO code	Paying agent's name participating in a syndicate	Final maturity of the loan	Contract currency ISO code	Amount according to the contract	Loan identifier	Opening balance at the beginning of the period	Changes during the period		Other changes	Closing balance et the end of the period	Opening balance at accrued interest at the beginning of the period	Changes during the period		Other changes	Closing balance of accrued interest at the end of the period
			ISO country code	sector								Transactions					Transactions			
												Increase in liability	Decrease in liability				Accrued interest for the period	Interest paid during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t
01.																				
02.																				
03.																				
04.																				
05.																				
06.																				
07.																				
08.																				
09.																				
10.																				
11.																				
…																				
nn																				

MNB identification code: **R17**

**Quarterly report of other investments
– other financial intermediaries and financial auxiliaries**

BEFT3_DE table

Integer currency data

| Short-term trade credits | | | | | | | | |

Serial no.	Other investment instrument	Maturity (short)	Non-resident partner ISO country code	Original currency ISO code	Liability			
						Changes during the period		
					Opening balance at the beginning of the period	Transactions	Other changes	Closing balance et the end of the period
	a	b	c	d	e	f	g	h
01.								
02.								
03.								
…								
nn								

MNB identification code: **R17**

**Quarterly eport of other investments
– other financial intermediaries and financial auxiliaries**

BEFT4_DE table
Integer currency data

Serial no.	Other investment instrument	Maturity (short/long)	Non-resident partner ISO country code	Original currency ISO code	Liability				Interest				
					Opening balance at the beginning of the period	Changes during the period		Closing balance et the end of the period	Opening balance at accrued interest at the beginning of the period	Changes during the period			Closing balance of accrued interest at the end of the period
						Transactions	Other changes			Transactions		Other changes	
										Accrued interest for the period	Interest paid during the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m
01.													
02.													
03.													
04.													
…													
nn													

Other liabilities, bill payable

MNB identification code: **R17**

**Quarterly report of other investments
– other financial intermediaries and financial auxiliaries**

BEFT5_DE table

Integer currency data

Details of other changes in liabilities

Serial number	Other investment instrument	Maturity (short/long)	Non-resident partner		Original currency ISO code	Paying agent's name participating in a syndicate	Final maturity of the loan	Contract currency ISO code	Amount according to the contract	Loan identifier	Reasons of other changes	Subtotal
			ISO country code	sector								
	a	b	c	d	e	f	g	h	i	j	k	l
01.												
02.												
…												
nn												

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MNB identification codes: **R06, R07, R08, R09, R10, R15, R16, R17**

<div style="text-align: center">

Completion instructions for the report
Other investments
Syndicated loans

</div>

I. General instructions
1. Transactions to be included in the report
Tables beginning with BEF for Other investments are used to report financial institutions' (i.e.
data suppliers under sectors C, D and E as per point I.A.4 of this Annex) assets and liabilities vis-
à-vis non-resident partners from loans opened or closed, current accounts, deposits, trade credits,
bills of exchange or other types of claims, as well as their changes, regardless of whether or not
the non-resident partner is the data supplier's non-resident direct capital investor, non-resident
direct capital investment, or a group member of its enterprise group. Exceptions include any
assets and liabilities vis-à-vis non-resident partners arising from capital paid in but not registered
yet, and assets and liabilities from dividend payments, which shall be reported in Tables
TBK/TBT of data supplies R03 or R13.

Tables beginning with BEF for Other investments data suppliers under sectors A, F, G, H, I, K
as per point I.A.4 of this Annex, shall report assets and liabilities from loans opened or closed,
current accounts, deposits, trade credits, bills of exchange or other types of claims, as well as their
changes vis-à-vis those non-resident partners, which are neither the non-resident direct capital
investors, nor the non-resident direct capital investments of the data supplier, nor do they belong
to its enterprise group.

If in the meantime a non-resident partner becomes member of the enterprise group or a direct
share relationship is formed between it and the data supplier, and thus the partner becomes a
non-resident direct capital investor or capital investment, then all assets and liabilities vis-à-vis
that partner shall be removed from the tables beginning with BEF (under the column displaying
Other changes), and moved to Tables TBK/TBT of reports R02/R12.

In accordance with point 1 of Annex 3 of this Decree and the technical guidelines published on
the official website of the MNB, the data supplies of fund managers under sector D5 shall
include the consolidated data of their own transactions, as well as transactions made with non-
residents relating to the money market funds and investment funds managed by the data supplier.

2. Data items of the report

Data in the report shall be reported in original currency as round numbers.

Capital and interest liabilities and interest receivables from other investments shall be reported at
nominal value, and the stock of capital claims shall be reported at nominal value and at book
value. Transactions shall be reported at market value, except data supply R10, whose individual
items shall be reported separately (nominal value, effect of exchange rate change, interest accrued
until the sale or paid in the purchase price).

Syndicated loans, loans extended by the World Bank with a maturity over one year, state
guaranteed loans and borrowings of data suppliers controlled by the state, shall be identified
separately, whereas the stock of all other assets and liabilities and their changes shall be shown

consolidated by country and currency type (each constituting a separate row in the specific tables).

In case of loans provided through a non-resident paying agent, the resident borrower shall report the total liabilities vis-à-vis the entire group of lenders as well as their changes, which the MNB shall then reduce by the portion provided by the participant resident credit institutions (Tables KONZK1, KONZK2, report R10).
In the case of a resident paying agent, the borrower is not required to disclose data on the syndicated loan, because the portion of the liabilities vis-à-vis non-residents, as well as its changes, will be reported by the resident paying agent (Tables KONZT1, KONZT2, report R10).

In the case of multi-currency loans the loans shall be reported in the currency it was disbursed. Whenever the multi-currency loan switches from the disbursement currency to another currency, it will have to be reclassified, i.e. under the Other changes column the available portion of the loan in the disbursement currency shall be removed by using the code ATSO (Reclassification), and simultaneously, the loan shall be recorded, in the new disbursement currency, in Tables BEFK1 or BEFT1.

3. A glossary of terms used in the tables and in these completion instructions is located in point I.H.5 of this Annex.

II. Detailed instructions for the completion of the tables

The codes and descriptions of the instruments to be used in the tables of the reports are listed in point 4.9 of Annex 3 of this Decree.

In the Maturity column the code of the original maturity of the asset or liability shall be reported, R stands for loans with a maturity under 1 year, and H stands for long-term, that is, loans with a maturity over one year. In the case of facility agreements, when selecting the maturity code the original maturity of the individual disbursements should be considered, rather than the maturity of the entire facility.

In the column indicating the country of the non-resident partner enter the ISO code of that country or international organisation, against which the claim or liability exists, in accordance with the codes indicated in point 4.2 of Annex 3 of this Decree listed in the technical guidelines available on the MNB website.

Original currency indicates the currency in which the asset or claim is denominated or repayable, which could differ from the contractual currency. The ISO codes of specific currencies as per point 4.1 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

For reports R06/R15, R07/R16, R08/R17 and R09, the other reasons for capital changes shall be reported in Table BEFK5 for claims, and Table BEFT5 for liabilities, by using the codes referred to in point 4.9 of Annex 3 of this Decree, and listed in the technical guidelines published on the official website of the MNB. For data supply R10, the details shall be supplied in Tables KONZK2 and KONZT2.

Amount items reported under other changes that occurred due to the specified change, shall be reported in the table along with the identification data of the specific instrument as many times as many reasons necessitated such other change.

The methodological guidelines assisting in the completion of the tables and the revision rules provided to ensure error free submission, as referred to in points 9 and 5 of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

MNB identification code: **R11**

Monthly data supply of unrequited transfers and non-produced non-financial assets

VISZ table
Unrequited transfers and non-produced non-financial assets (data in currency rounded to integers)

Serial number	Instrument	Non-resident partner country ISO code	Currency ISO code	Transactions	
				Credit	Debit
	a	b	c	d	e
01.					
02.					
03.					
…					
nn					

MNB identification code: **R18**

Quarterly data supply of unrequited transfers and non-produced non-financial assets

VISZ table
Unrequited transfers and non-produced non-financial assets (data in currency rounded to integers)

Serial number	Instrument	Non-resident partner country ISO code	Currency ISO code	Transactions	
				Credit	Debit
	a	b	c	d	e
01.					
02.					
03.					
…					
nn					

MNB identification codes: **R11, R18**

Completion instructions for the report

Unrequited transfers, and non-produced non-financial assets

I. General instructions

1. Transactions to be included in the data supply

This data supply includes unrequited current and capital transfers (taxes, social security contributions, benefits, etc.) made by the data supplier in the reference period to a non-resident, or made by a non-resident to the data supplier, as well as returned transfers. Acquisitions from or transfers to non-residents of non-produced, non-financial assets shall also be reported here (patents, inventions, copyrights, franchise, trade marks, mining rights, etc.).

The foreign branch office of the data supplier is considered to be a non-resident for the purposes of balance of payments reports. Transactions of the data supplier referred to in the previous paragraph vis-à-vis its non-resident branch are therefore also to be reported in these tables; while transactions of the non-resident branch offices vis-à-vis other non-residents shall not be reported here.

2. Data items of the report

Transactions are to be reported by instruments, and in a breakdown by country and currency. Data shall be entered in foreign currency, rounded to the nearest integer.

Transactions shall be reported in the period when the actual transfer of funds took place.

3. A glossary of terms used in the tables and in these completion instructions is located in point I.H.5 of this Annex.

II. Detailed instructions for the completion of the table

Unrequited current and capital transfers to the data supplier carried out in the reference period shall be recorded as income, while current and capital transfers made by the data supplier to a non-resident shall be recorded – without a prefix – as expense. If a previously received or paid unrequited transfer is returned, it shall be recorded either under income, or expenses – in the column identical with the original transfer –, with a negative prefix.

For non-produced, non-financial assets, the following shall be reported as income or expense:
- For a sale/purchase transaction, the sale/purchase price settled in the reference period,
- for non-financial assets, the value of the non-financial asset provided in the reference period as defined by the deed of foundation
- for receipts and transfers without payment, the historic value based on the accounting records, or the removed book value

The codes to be used for the completion of this table as per point 4.9 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

In the row indicating the country of the non-resident partner's seat or that of the international organisation, the ISO code listed in the technical guidelines published on the official website of the MNB shall be used, as referred to in point 4.2 of Annex 3 of this Decree.

In the row indicating the ISO code of the transaction's currency, the applicable codes as per point 4.1 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

The methodological guidelines assisting in the completion of the tables as referred to in point 9 of Annex (3) of this Decree are located in the technical guidelines available on the official website of the MNB.

MNB identification code: **R19**

Supplementary balance sheet data of non-financial corporations

TAJ table
General, non-consolidated balance sheet data including branch data as well (in HUF million)

Serial number	Definition	Data at end of the reference quarter
		a
01	Receivables from trade credits (including also associate companies and other participations	
02	of which receivables from abroad	
03	Payables from trade credits (including also associate companies and other participations	
04	of which payables to abroad	
05	Cash in hand (HUF and foreign currency)	
06	of which foreign currency	
07	Registered capital	
08	of which redeemed treasury shares, particpation at face value	
09	Capital reserve	
10	Retained earnings	
11	Other reserves and capital components	
12	Interim (preliminary) profit	
13	Interim (preliminary) equity (07+09+10+11+12)	

MNB identification code: **R19**

<div align="center">

Completion instructions for the report
Informative balance sheet data of non-financial corporations

</div>

I. General instructions
1. Information to be included in the data supply

This report covers interim quarterly and end-of-year preliminary balance sheet data. This report does not have to be repeated when the data of the final annual report are available.

2. Data items of the report

Data shall be provided for the last day of the reference quarter (calendar quarter), in HUF millions, rounded to the next integer. The required balance sheet data include the unconsolidated total sum of the data supplier's own items (not only vis-à-vis non-residents), together with its non-resident branches, in (or converted to) domestic currency. If the closing of books is not completed during the year or before the data reporting deadline, estimations should be used to produce data that are as accurate as possible (e.g. taking into consideration prepaid and accrued items that influence results). In this case, it is not necessary to revalue assets and liabilities denominated in foreign currencies based on current exchange rates; historical value will suffice.

3. A glossary of terms used in the tables and in these completion instructions is located in point I.H.5 of this Annex.

II. Detailed instructions for the completion of the tables

Rows 01 to 04: End-of-period sum total stock of accounts receivable and payable resulting from the supply of goods and services should include stock of such assets and liabilities vis-à-vis associated enterprises and other enterprises with equity interest. Assets and liabilities shall be reported at net book value (including depreciation).

Rows 05 to 06: In row 05 the data supplier's cash on hand data shall be reported, while row 06 shall include the foreign currency holdings of the data entered in row 05. Foreign currency stocks are not required to be provided in a breakdown by currency; it will suffice to enter the total sum of end-of-quarter stocks converted to forint, rounded to HUF millions.

Row 12: Interim (preliminary) profits correspond to results accumulated from the first day of the business year up to the last day of the reference quarter, less the tax payment obligation on results for the period, but not less dividend payments. Reported results – as well as computed shareholders' equity – must include shareholders' income or dividends that may have been voted for the business year or even paid (in the form of prepaid dividends).

The methodological guidelines assisting in the completion of the tables and the revision rules provided to ensure error free submission, as referred to in points 9 and 5 of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

MNB identifiction code: **R20**

Maturity breakdown of long-term liabilities

– non-financial enterprises, insurance companies and pension funds, non-profit institution assisting household, as well as other financial intermediaries and companies performing supplementary financial activities

LEJ2 table

Integer currency data

Long-term syndicated and public and publicly guaranteed loans							
Serial number	Instrument of loan liability over one year	Amount of contract	ISO code of currency of contract	Final maturity	ISO code of original currency	Due date	Amount due
	a	b	c	d	e	f	g
01.							
02.							
…							
nnn							

MNB identifiction code: **R20**

Maturity breakdown of long-term liabilities

**– non-financial enterprises, insurance companies and pension funds, non-profit institution
assisting household, as well as other financial intermediaries and companies performing
supplementary financial activities**

LEJ3 table

Integer currency data

Long-term other loans, financial lease, trade credits, repos and other liabilities				
Serial number	Instrument of loan liability over one year	ISO code of original currency	Due date	Amount due
	a	b	c	d
01.				
02.				
…				
nnn				

MNB identification code: **R21**

**Maturity breakdown of long-term assets and liabilities broken by the due date
– other monetary institutions**

LEJ1 table

Integer currency data

syndicated loans (assets vis-**à**-vis residents)						
Serial number	Amount contracted	ISO code of currency of the contract	Final maturity	ISO code of currency drawn	Due date	Amount due
	a	b	c	d	e	f
01.						
02.						
03.						
…						
nn						

Maturity breakdown of long-term assets and liabilities broken by the due date
– other monetary institutions

LEJ2 table

Integer currency data

Syndicated loans (liabilities to non-residents) and public and publicly guaranteed debt						
Serial number	Instrument	Amount contracted	ISO code of currency of contract	Final maturity	ISO code of original currency	Due date	Amount due
	a	b	c	d	e	f	g
01.							
02.							
…							
nnn							

**Maturity breakdown of long-term assets and liabilities broken by the due date
– other monetary institutions**

LEJ3 table

Data in full currency

Long-term other loans, deposits, trade credits, financial lease, repos and other liabilities				
Serial number	Instrument	ISO code of original currency	Due date	Amount due
	a	b	c	d
01.				
02.				
…				
nnn				

MNB identification code: **R22**

**Maturity breakdown of long-term debt
– central government, local government and social security funds**

LEJ2 table

Integer currency data

Serial num	Instrument	Amount contracted	ISO code of currency of contract	Final maturity	ISO code of original currency	Due date	Amount due
Syndicated, public and publicly-guaranteed loans							
	a	b	c	d	e	f	g
01.							
02.							
…							
nn							

MNB identification code: **R22**

Maturity breakdown of long-term debt
– central government, local government and social security funds

LEJ3 table

Integer currency data

Trade credits, financial lease, repos and other liabilities				
Serial number	Instrument	ISO code of original currency	Due date	Amount due
	a	b	c	d
01.				
02.				
…				
nn				

MNB identification codes: R20, R21, R22

Completion instructions for the report
Maturity breakdown of assets and liabilities with a maturity of more than one year

I. General instructions

These data supplies shall indicate in Tables LEJ1, LEJ2 or LEJ3 the maturity breakdown of long-term debts (with a maturity of over one year) vis-à-vis non-residents as of the end of the quarter, and any receivables reducing total debts as reported in Tables KONZK1 and KONZT1 of data supplies R06/R15, R07/R16, R08/R17, R09 and R10.

In accordance with point 1 of Annex 3 of this Decree and the technical guidelines published on the official website of the MNB, the data supplies of fund managers under sector D5 shall include data of their own transactions, as well as transactions made with non-residents relating to the money market funds and investment funds managed by the data supplier.

A glossary of terms used in the tables and in these completion instructions is located in point I.H.5 of this Annex.

II. Detailed instructions for the completion of the tables

The codes and descriptions of the instruments to be used in the tables of the reports are listed in point 4.9 of Annex 3 of this Decree listed in the technical guidelines available on MNB website. Amounts due shall be indicated in a monthly breakdown up to the final maturity in the YYYYMM format. Matured items shall be reported for the first month following the reference quarter.

Amounts required in these reports shall be indicated in original currency, in round numbers, with the codes referred to in point 4.1 of Annex 3 of this Decree, listed in the technical guidelines available on the official website of the MNB.

The methodological guidelines assisting in the completion of the tables and the revision rules provided to ensure error free submission, as referred to in points 9 and 5 of Annex 3 of this Decree are located in the technical guidelines available on the official website of the MNB.

MNB identification code: **R24**

Quarterly data supply of meta data of public and publicly guaranteed debts over one year vis-à-vis non residents

BEFT6 table:

Data in full currency

Description of individual debts													
Serial number	Reporting country	Debt number	Debt number in reporting country	Name of borrower	Type of borrower	Name of guarantor	Relationship to central government budget	Purpose of the debt	Type of agreement	Method of principal repayment	Base of principal payment	Number of days in the reference period from drawing to the first principal repayment	Number of principal repayments by each drawing
	a	b	c	d	e	f	g	h	i	j	k	l	m
01													
02													
..													
nn													

BEFT6 table continued

Serial number	First principal repayment date	Last principal repayment date (maturity)	Annual repayment frequency	Name of creditor	Creditor's guarantor	Creditor's country	Type of creditor	Commitment date	Amount of commitment or rescheduling	Debt currency	Repayment currency	Type of interest	Base of the first variable interest rate
	n	o	p	q	r	s	t	u	v	w	x	y	z
01													
02													
..													
nn													

BEFT6 table continued

Serial number	Base of the second variable interest rate	First fixed interest rate	First margin	Second fixed interest rate	Second margin	First interest payment date	Last interest payment date	Annual interest payment frequency	Scope of the second fixed interest rate	Scope of the second margin	Commitment charge	Notes
	aa	ab	ac	ad	ae	af	ag	ah	ai	aj	ak	al
01												
02												
..												
nn												

MNB identification code: **R24**

Quarterly report on certain data of long-term debt of economic organisations owned by the state and with majority state participation, as well as economic organisations in which the state does not have majority participation but have a long-term state guaranteed debt to foreign parties

BEFT7 table:

Data in full currency

Rescheduled long-term debts, repayment and interest payment schedule							
Serial number	Reporting country	Debt number	Debt currency	Date of borrowing and repayment	Borrowing		Estimated future payments	
					Normal	Rescheduled	Principal	Interest and other fees
	a	b	c	d	e	f	g	h
01								
02								
03								
..								
nn								

MNB identification code: **R24**

Quarterly report on certain data of long-term debt of economic organisations owned by the state and with majority state participation, as well as economic organisations in which the state does not have majority participation but have a long-term state guaranteed debt to foreign parties

BEFT8 table:

on data						
Serial number	Debt number	Period	Item or column	Modified data		Currency ISO code
				descriptive data	digital data	
	a	b	c	d		e
01						
02						
03						
..						
nn						

MNB identification code: **R28**

Annual report on certain data of long-term debt of economic organisations owned by the state and with majority state participation, as well as economic organisations in which the state does not have majority participation but have a long-term state guaranteed debt to foreign parties

BEFT10 table:

Data by round to integer

Balance and turnover data of long-term debts													
Serial number	Debt number	Currency	Outstanding debt	Undrawn amount	Principal arrear	Interest arrear	Contracted amount	Drawdown	Cancellation	Write off	Principal repayment	Interest payment	Rescheduled outstanding debt
	a	b	c	d	e	f	g	h	i	j	k	l	m
01													
02													
..													
nn													

BEFT10 table continued:

Serial number	Rescheduled principal arrear	Rescheduled interest arrear	Rescheduled principal due	Rescheduled interest due	Cancelled principal arrear	Cancelled interest arrear	Cancelled principal due	Cancelled interest due	Amount consolidated during the rescheduling	Amount drawn during the rescheduling	Amount undrawn during the rescheduling
	n	o	p	q	r	s	t	u	v	w	x
01											
02											
..											
nn											

MNB identification codes: **R24, R28**

Completion instructions for the report

This data supply shall report the debts – vis-à-vis non-residents with a maturity of more than one year – of the central government, business entities owned or controlled by the central government, and business entities not controlled by the central government but whose long term debts vis-à-vis non-residents are guaranteed by the central government.

I.   General instructions

For the purposes of data supplies R24 and R28, the scope of business entities owned or controlled by the central government shall include the central government and its organisations, departments and institutions, county municipalities and local governments together with their departments and institutions, and all business organisations controlled by the central government.

Data suppliers not controlled by the central government shall acquire a publicly guaranteed debt if the central government undertakes a guarantee for their debt service (principal and interest payment).

Report R24 shall be completed if there are new security liabilities or borrowings vis-à-vis non-residents (except the World Bank) with a maturity of over one year, or if there were changes in their data reported earlier in data supplies R24 and R28.

Data supply R28 contains the stock and transaction data for the reference year of loans reported in report R28 in the previous year, and R24 in the current year.

A glossary of terms used in the tables and in these completion instructions is located in point I.H.5 of this Annex.

II. Detailed instructions for the completion of the tables

The "Debt ID code" indicated in Table BEFT6 should be either requested before the data supply, or this field should be left blank, in which case the Statistics Divison of the MNB will generate the code and return it to the data supplier. The Debt ID code thus returned shall be used in Tables BEFT7 and BEFT8 of report R24, and throughout report R28.

The currency codes to be used in this data supply as per point 4.1 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB, and the other codes referred to in point 4.9 of the same Annex, also available in the technical guidelines on the MNB website, shall be used according to the instructions therein.
.
In "Comments", please indicate the following:
    the fact that under the contract the central government (or an organisation acting on its behalf) undertakes to provide the foreign currency required for the repayment of the debt, should it become necessary,
    the type of the loan contract, if it was listed under the "Other" category in column i,
    in the case of syndicated loans the participating countries,
    – if the loan payments are made in multiple currencies, the details of those currencies

     – other fees and commissions in addition to commitment fees,

     – any other comments deemed useful with respect to the loan.

Tables BEFT7 and BEFT6 shall contain the Debt ID codes and details of loans whose principal and interest payments are not made in regular intervals.

In addition, the same table shall be used for loan rescheduling agreements covering more than one year, in which case the entire loan amount to be rescheduled, reported in Table BEFT6, shall be broken down to yearly components.

Data reported in Tables BEFT6 and BEFT7 and in Table BEFT10 of data supply R28 may be corrected in Table BEFT8. Modified data shall be listed by Debt ID code and column description.

The methodological guidelines assisting in the completion of the tables and the revision rules provided to ensure error free submission, as referred to in points 9 and 5 of Annex 3of this Decree are located in the technical guidelines available on the official website of the MNB.

MNB identification code: **R25**

Guarantees assumed by the state

HIT table:

Data in full currency

State guarantee assumed for non-resident creditors										
Serial number	**Non-resident creditor**		**Name of the resident borrower**	**Register code of the resident borrower**	**Contract currency ISO code**	**Amount of agreement**	**Actual payment by the state (guarantor)**	**Stock at the end of the reference period**	**Starting date of undertaking the guarantee**	**Final maturity of the loan**
	name	**ISO country code**								
	a	b	c	d	e	f	g	h	i	j
01.										
02.										
03.										
04.										
05.										
…										
nn										

MNB identification code: **R25**

Completion instructions for the report

Guarantees undertaken by the central government

I. General instructions

This data supply is used to report data related to guarantees undertaken by the state for the repayment of principal and interest on a debt borrowed by a resident company from a non-resident entity.

Data reporting is to be provided loan-by-loan, in round foreign currency figures on new and existing loans guaranteed by the state vis-à-vis non-residents, including actual payments made by the state as guarantor.

A glossary of terms used in the tables and in these completion instructions is located in point I.H.5 of this Annex.

II. Detailed instructions for the completion of the tables

In the column indicating the country of the non-resident creditor enter the ISO code of that country or international organisation, to which the debt is payable, in accordance with the codes indicated in point 4.2 of Annex 3 of this Decree, as listed in the technical guidelines published on the official website of the MNB.

For the reporting of the contract currency the ISO codes to be applied as per point 4.1 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

The methodological guidelines assisting in the completion of the tables and the revision rules provided to ensure error free submission, as referred to in points 9 and 5 of Annex 3of this Decree are located in the technical guidelines available on the official website of the MNB.

MNB identification code: **R26**

Stock and flow data for claims on and liabilities to other EU member states concerning VAT accounts kept in EUR

BEFK9 table:
Data by rounding to integers

Stock and flow data for claims on other EU member states concerning VAT accounts kept in EUR						
Serial number	Country code	Opening balance	Increase		Decrease		Closing balance
			due to VAT declarations	due to tax revisions	due to payments	due to tax revisions	
	a	b	c	d	e	f	g=b+c+d-e-f
01							
02							
03							
04							
05							
…							
nn							

MNB identification code: **R26**

Stock and flow data for claims on and liabilities to other EU member states concerning VAT accounts kept in EUR

BEFT9 table:
Data in full currency

Stock and flow data for liabilities to other EU member states concerning VAT accounts kept in EUR						
Serial number	**Country code**	**Opening balance**	**Increase**		**Decrease**		**Closing balance**
			due to VAT declarations	**due to tax revisions**	**due to payments**	**due to tax revisions**	
	a	b	c	d	e	f	g=b+c+d-e-f
01							
02							
03							
04							
05							
…							
nn							

MNB identification code: R26

Completion instructions for the report

Stocks and flows of receivables and liabilities vis-à-vis non-residents on VAT accounts in euro

I.   General instructions

Data in this data supply shall be reported in EUR integers.
Revision rules supporting error-free completion are listed in point 5 of Annex 3 in the technical guidelines available on MNB website.

II.   Detailed instructions for the completion of the tables
Table BEFK9

Country codes to be applied are listed in point 4.2. of Annex 3 in the technical guidelines available on MNB website.

This table includes data on the increase or decrease of Hungary's claim with respect to the VAT transactions of tax payers (electronic service providers) registered outside of Hungary and with a seat outside of the European Union Member States, as well as stock data at the end of the reference period, in a breakdown by EU Member States.

Table BEFT9

This table includes data on the increase or decrease of Hungary's liabilities to other Member States of the European with respect to the VAT transactions of tax payers (electronic service providers) registered in Hungary and with a seat outside of the European Union Member States, as well as stock data at the end of the reference period.

Real estate investments of resident natural persons abroad

INGK table
Sale and purchase of real estate of resident natural persons abroad (turnover in currency, rounded to integers)

Serial number	ISO code of the country of investment	Currency ISO code	Transactions		Ratio of loans within the total turnover of column c (%, rounded to integers)	Average duration of loan (year)
			Purchase of real estate abroad	Sale of real estate abroad		
	a	b	c	d	e	f
01.						
02.						
03.						
04.						
05.						
…						
nn						

MNB identification code: **R27**

Completion instructions for the report
Real estate investments of domestic natural persons abroad

I.   General instructions

1. Transactions to be included in the data supply
Data reporting is to be provided on the purchases and sales of foreign real estate by resident natural persons via the data supplier for the reference period, based on the details of real estate sales contracts concluded in the reference period.

2. Data items of the report
Transaction data on foreign real estate are to be reported by country (the location of the reported real estate), consolidated for individual contract currencies (these data constitute one row in the specific tables), taking into account all sales and purchases in the reference period. Transaction (turnover) data shall be reported in foreign currency integers, no decimals.
Transaction data shall be reported for the period in which the contract was concluded.
Sale and purchase transactions of foreign real estate shall be indicated with a positive sign in the table.

3. A glossary of terms used in the tables and in these completion instructions is located in point I.H.5 of this Annex.

II.   I. Detailed instructions for the completion of the tables
In column a, enter the ISO code of the country where the specific real estate is located, in accordance with the codes indicated in point 4.2 of Annex 3 of this Decree, as listed in the technical guidelines published on the official website of the MNB.

Columns c and d shall include consolidated value of real estate purchase and sale transactions made in the reference period, by country and by original currency based on the contractual purchase and sale prices, which amounts may not include any commission or taxes.

Column e shall indicate the ratio of foreign real estate purchases of resident private individuals by means of real estate loans, displayed as a percentage of the total purchase turnover indicated in the relevant row, rounded to integers (percentage of purchase price financed by loans).

Column f shall indicate the average term of the real estate loans used to finance the foreign real estate purchases of resident private individuals, expressed in number of years (average maturity of such real estate loans).

The foreign currency ISO codes as per point 4.1 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

Revision rules supporting error-free completion as per point 5 of Annex 3 of this Decree are listed in the technical guidelines available on the official website of the MNB.

MNB identification code: **R29**

Annual report of capital investments

TRE table
Registration data of reporting institutions

Serial number	Definition	Data for the previous period as of last day of the reporting financial year	Data for the reference period as of last day of the reporting financial year
		a	b
01	The date of the end of the financial year of the reporting institution(yyyymmdd)		
02	Book keeping currency of the reporting institution (ISO code) (3 characters):		
03	Is the reporting institution listed? (yes=1 no=0)		
04	Is it true for the reporting institution that none of the non-resident investors' ownership ratio reaches 10%? (1=yes / 0=no)		
05	In how many foreign companies does the reporting institution have direct participation of at least 10% or higher? (number)		

TEA1 table
Data related to participations of foreign direct investors and related reverse investments

Serial number	Partner identification code of the foreign direct investor (the code defined by the reporting institution, contained in the R01 report of NBH)	Direct participation of the foreign capital investor in the reporting institution (% with two decimals)		In case of reverse investment, the participation of the reporting institution in its foreign investor (% with two decimals)		In case of reverse investment the stock of the equity of the reporting institution in its foreign investor based on its own books data (in the book keeping currency in thousand)	
		Data for the previous period as of last day of the reporting financial year	Data for the reference period as of last day of the reporting financial year	Data for the previous period as of last day of the reporting financial year	Data for the reference period as of last day of the reporting financial year	Data for the previous period as of last day of the reporting financial year	Data for the reference period as of last day of the reporting financial year
	a	b	c	d	e	f	g
01							
02							
03							
…							
nn							

TEA2 table
Balance sheet data of the reporting institution (in the book keeping currency of the reporting institution, in thousand)

Serial number	Definition	Data for the previous period as of last day of the reporting financial year	Modifications of previous years (if the balance sheet has three columns)	Data for the reference period as of last day of the reporting financial year
		a	b	c
01	Subscribed capital			
02	of which redeemed shares at face value			
03	Subscribed capital unpaid (with a negative prefix)			
04	Capital reserve			
05	General reserve			
06	Accumulated profit reserve (with a prefix)			
07	Tied-up reserve			
08	Revaluation reserve			
09	Profit or loss for the year(with a prefix)			
10	EQUITY (01+03+04+05+06+07+08+09)			

TEA3 table
Profit and loss account data of the reporting institution (in the book keeping currency of the reporting institution, in thousand)

Serial number	Definition	Reporting year
01	Profit after taxes (with prefix)	
02	General provisions - use of provisions (with prefix)	
03	Profit reserve used for dividends	
04	Dividend payable	

TEA4 table
Items of the reporting institution's profit and loss account not closely related to ordinary operation (data in HUF thousand/th currency rounded to integer)

Serial number	Definition	Reporting year
01	Amount paid for severance pays (-)	
02	Loss of value on stocks and receivables (-)	
03	Backmarking loss of value on stocks and receivables (+)	
04	Accelerated descripton of tanglible assets (-)	
05	Backmarking accelerated descripton (+)	
06	Loss of value on financial assets reduces with backmarking (-)	
07	Amounts paid/accounted/payable in relation to claims (-)	
08	Amounts received in relation to claims (+)	
09	Derecognised book value based on the sale of tangible assets (-)	
10	Consideration received from the sale of tangible assets (+)	
11	Derecognised book value of tangible assets upon destruction/scrapping (-)	
12	Profit of financial assets selling (the prefix is (-) if it is a loss, and (+) if it is a gain)	
13	Realised and non-realised loss/gain (the prefix is (-) for a loss and (+) for a gain)	
14	Holding loss/gain on interest hedging transactions (the prefix is (-) if it is a loss, and (+) if it is a gain)	
15	Holding loss/gain on other derivative transactions (the prefix is (-) if it is a loss, and (+) if it is a gain)	
16	Cancelled liability (+)	
17	Cancelled receivables (-)	
18	Net sum of the items og extraordinary result that is not listed above (the prefix is (-) if it is a loss, and (+) if it is a gain)	
19	TOTAL (01+02+….+18)	

TEA5 table
Supplementary data (in HUF thousand/in thousand currency rounded to integer)

Serial number	Definition	Reporting year
01	If the reporting institution is an owner in another economic organisation, the additional payment made by the reporting institution into the economic organisation during the reporting year	
02	If the reporting institution is an owner in another economic organisation, the amount received from any additional payment made by the reporting institution into the economic organisation during the reporting year	

TEL table
Reporting data of foreign direct capital investments, foreign branch offices or indirect capital investments (participations) data in currency thousand

Serial number	Definition	Partner identification code	Data for the previous period as of last day of the reporting financial year	Data for the reference period as of last day of the reporting financial year	Reporting year (for flow data)
		a	b	c	d
01	**Registry information data of foreign direct capital investments, foreign branch offices or foreign indirect capital investments (participations)**				
02	Bookkeeping currency of the foreign company or branch office (ISO code)				
03	The date of the end of the financial year of the foreign direct investment company or branch office, closed in the reporting or preceding year (yyyymmdd)				
04	**Data related to foreign direct investment and related reverse investment (Not to be completed for foreign branch offices!)**				
05	Ownership ratio of the reporting institution in the foreign direct investment company (% to two places of decimals)				
06	Ownership of the reporting institution according to the books of the reporting institution (data in the book keeping currency of the reporting institution, in HUF thousand/in currency thousand)				
07	In case of reverse investment, the ratio of participation of the foreign company in the reporting institution (% to two places of two decimals)				
08	In case of reverse investment (if row 06 is not a zero) equity of the reporting institution (in HUF thousand /in currency thousand). If the reporting institution has to complete TEA2 table, this row does not have to be completed.				
09	**Data related to participations in foreign indirect investments (participations)**				
10	Partner identification code of the company preceding the foreign company in the chain of ownership (code provided by the reporting institution in the R01report for the MNB)				
11	Participation ratio of the company preceding the foreign company in the chain of ownership (% to two places of decimals)				

12	**Balance sheet data of foreign direct capital investments or foreign indirect capital investments (participations). (Data in the currency thousand stated in row 02) (Not to be completed for foreign branch offices!)**				
13	Subscribed capital				
14	Not paid subscribed capital (with a negative prefix)				
15	Valuation reserve				
16	Profit reserve (with a prefix)				
17	Other reserves				
18	Retained profit of the year as stated in annual report (with prefix)				
19	Own fund (lines 13+14+15+16+17+18)				
20	**Balance sheet data of foreign direct capital investments or foreign indirect capital investments (participations). (Data in the currency thausand stated in row 02) (Not to be completed for foreign branch offices!)**				
21	Profit after taxation (with prefix)				
22	Dividends payable (lines 23+24)				
23	Part of dividends payable charged to the profit of the reporting year				
24	Part of dividend payable charged to the accumulated profit of the previous year				
25	**Assets transferred to foreign branch offices, profit generated at foreign branch offices (Data in the currency stated in row 02, in thousand)**				
26	Assets transferred to foreign branch offices				
27	Profit generated at foreign branch offices in the reporting year (with prefix)				

28	**Items of the profit after tax of direct foreign capital investments or foreign branch offices, not closely related to ordinary operation (Data in the currency stated in row 02, in thousand)**				
29	Amount paid for severance pays (-)				
30	Loss of value on stocks and receivables (-)				
31	Backmarking loss of value on stocks and receivables (+)				
32	Accelerated descripton of tanglible assets (-)				
33	Backmarking accelerated descripton (+)				
34	Loss of value on financial assets reduces with backmarking (-)				
35	Amounts paid/accounted/payable in relation to claims (-)				
36	Amounts received in relation to claims (+)				
37	Derecognised book value based on the sale of tangible assets (-)				
38	Consideration received from the sale of tangible assets (+)				
39	Derecognised book value of tangible assets upon destruction/scrapping (-)				
40	Profit of financial assets selling (the prefix is (-) if it is a loss, and (+) if it is a gain)				
41	Realised and non-realised loss/gain (the prefix is (-) for a loss and (+) for a gain)				
42	Holding loss/gain on interest hedging transactions (the prefix is (-) if it is a loss, and (+) if it is a gain)				
43	Holding loss/gain on other derivative transactions (the prefix is (-) if it is a loss, and (+) if it is a gain)				
44	Cancelled liability (+)				
45	Cancelled receivables (-)				
46	Net sum of the items og extraordinary result that is not listed above (the prefix is (-) if it is a loss, and (+) if it is a gain)				
47	TOTAL (29+30+....+45 sorok)				

48	**Other data of foreign branch office, foreign direct capital investments or indirect foreign capital investments (participations) if the branch office or foreign company is non-financial corporation**				
49	Net sales revenue				
50	Own performance capitalised				
51	Wages and salaries, other staff emoluments				
52	Contribution deducted from wage				
53	Purchase value of goods and services				
54	Historic value of exported goods and services				
55	Historic value of imported goods and services				
56	Historic value of exported goods and services within the enterprise group				
57	Historic value of imported goods and services within the enterprise group				
58	Tangible assets in course of construction (including own work capitalised)				
59	Number of participants in the activities of the foreign investment				
60	**Other data of foreign branch office, foreign direct capital investments or indirect foreign capital investments (participations) if the branch office or foreign company is a financial institution**				
61	Gross fee revenues*				
62	Interest receivable and interest income				
63	Income from shares and other investment type securities				
64	Commissions received				
65	Interest payable and interest expenses				
66	Net profit/loss of financial operation				
67	Other operational revenues				
68	Wages and salaries, other staff emoluments*				
69	Social insurance and other contributions*				
70	Tangible assets in course of construction (including own work capitalised)*				
71	Number of participants in the activities of the foreign investment*				

* In the case of foreign investments operating as insurance companies for rows 60-70 only the rows marked with * have to be completed, while for foreign investments performing financial intermediation or financial supplementary activities all rows between 60-70 must be completed.

MNB identification code: **R29**

TEI table

Foreign real estate property (data in the reporting institution's book keeping currency in thousand, rounded to integer)

Serial number	ISO code of the country of the foreign real estate property	Value of the stock of foreign real estate properties at the beginning of the period	Portfolio changes		Items adjusting the book value	Value of the stocks of foreign real estate property at the end of the period	Net income from foreign real estate properties received from non-residents in the reporting year
			Transactions				
			Increase	Decrease			
	a	b	c	d	e	f	g
01.							
02.							
03.							
…							
nn							

Completion instructions for the report
Annual data supply of capital investments

I. General instructions

1. Transactions to be included in the data supply

a) The data supplier shall report data for registration purposes in Table TRE.

b) In Tables TEA1-TEA5, data suppliers with foreign direct investors are required to provide information on such investor's equity interest, and disclose specific business information for the reference year and the year preceding the reference year. Data suppliers operating as public limited companies listed on the Stock Exchange are not required to provide data on the portion of their shares held by foreign investors if they have no specific information on that. Tables starting with TEA shall be completed if the data supplier had a non-resident direct capital investor in the financial year that ended in the reference period, or on the last accounting day of the previous business year (except Tables TEA4 and TEA5, which should be completed only if the data supplier had a non-resident direct capital investor on the last accounting day of the business year ended in the reference period).

c) In Table TEL, the data supplier shall provide information on the investments carried out during the reference year with respect to its direct capital investment -, non-resident branch -, or its non-resident capital investment with indirect ownership (equity) interest abroad, and to disclose certain information regarding the business year preceding the reference year. Tables starting with TEL shall be completed if the data supplier had a non-resident direct capital investment -, a non-resident branch -, or a non-resident direct investment with indirect ownership (equity) interest abroad in the financial year that ended in the reference period, or on the last accounting day of the previous business year.

d) Table TEI shall be completed if the data supplier owned a non-resident real estate abroad in the reference year.

2. Data items of the report

Tables TEA1 and TEL shall contain the required data on non-resident direct capital investors, non-resident direct capital investments -, non-resident branches - and direct capital investments with indirect (equity) ownership abroad, detailed separately for each partner. Partners are identified by partner ID codes.

In Tables TEA and TEI data are provided in the data supplier's accounting currency, rounded to thousands.

In Tables starting with TEL, data shall be provided in the accounting currency of the non-resident direct capital investment/non-resident branch abroad, rounded to thousands.

3. Definition of the reference period

Annual reporting is to be provided for the reference period as of the last accounting day of the reference year, while parallel to these data, data pertaining to the last accounting day of the previous year shall be also displayed. In the case of data suppliers or their non-resident interests whose business year is different from the calendar year, the business year ended in the current calendar year shall be considered the reference year.

4. A glossary of terms used in the tables and in these completion instructions is located in point I.H.5 of this Annex.

II. Detailed instructions for the completion of the tables

The codes and descriptions of the instruments to be used in the tables of the data supply as per point 4.10 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

The list of the classification of the financial institutions' main activities are listed in point 4.1. of Annex 3 of this Decree int he technical guidelines available ont he MNB website.

The ISO codes of specific currencies as per point 4.1 of Annex 3 of this Decree are listed in the technical guidelines available on the MNB website.

The methodological guidelines assisting in the completion of the tables and the revision rules provided to ensure error-free submission, as referred to in points 9 and 5 of Annex 3of this Decree are located in the technical guidelines available on the website of the MNB.

Special instructions for the completion of certain tables

Percentages provided in Table TEA1 shall be rounded to two decimals.

Row 05 in Table TEA2 should be completed by credit institution data suppliers, or data suppliers providing investment services.
If a 3-column balance sheet was published for the business year ended in the reference period, each of the columns a, b and c shall be completed (of which column b shall indicate only the effects modifying the balance sheet data of previous years), otherwise the completion of columns a and c will suffice.

Row 02 in Table TEA3, which specifies data with respect to the maintenance and utilisation of reserves shall be completed by credit institutions and data suppliers providing investment services.

In Table TEA5 data items increasing/decreasing the result of the profit and loss account shall be entered in accordance with the provisions set out in Act C of 2000 (Accounting Act or Szmt.).

Table TEL must be completed separately for each partner of the data supplier which is subject to disclosure requirements.
Rows 21 to 24: Data items of the profit and loss account provided in these rows should be consistent with the annual report of the non-resident direct capital investment, or that of the non-resident capital investment with indirect ownership (equity) interest. In row 21 profits after tax shall be reported in line with the profit and loss account rather than the balance sheet.
With respect to approved dividends, data shall be reported according to the method specified in the Hungarian accounting standards. Therefore, dividends voted and booked for year "n" in accordance with IAS and IFRS standards should be included in report R29 for reference year "n-1" as per the Hungarian accounting standards, since the data affect year "n-1". If the dividends for the reference period are voted after the reporting deadline, a modification report shall be submitted.
Row 26: the net stock of receivables against the branch must be reported. That is the net balance of the assets and liabilities related to the branch in the general ledger of the data provider (so not only the anno transferred assets).

MNB identification code: **R38**

Credit and debit entries on the resident clients' accounts caused by foreign transactions

Table_R38_01

No.	Registration number of the resident client	Credit entries in the foreign payment system		Debit entries in the foreign payment system	
		pieces	amount (million HUF)	pieces	amount (million HUF)
	a	b	c	d	e
01					
02					
..					
n					

MNB identification code: **R38**

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Completion instructions for the report

**Credit and debit transactions of domestic, non-bank clients due to their payment
turnover (in forint and foreign currency) to non-residents**

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I. General instructions

This table shall indicate the number of debit and credit transactions of resident clients of the reporting credit institution's made in the reference quarter as cross-border payment transaction, which shall be reported by client, with values converted to HUF millions.

This data supply shall be completed for those resident, non-bank clients with a registration number, whose quarterly debit or credit turnover exceeds 250 million HUF.

In accordance with data report P05, cross-border payments mean payment transactions where either the requesting institution or the beneficiary's institution provides its payment services outside the borders of the Republic of Hungary.

In the case of turnover data specified by number of transactions and converted to HUF millions, consolidated forint and foreign currency payments should be considered.

Completion instructions for the report

Report on crisis and emergency situations and on their prevention

General instructions

A detailed narrative report on all disturbances which are classified as operational crises, banking crises and disasters in the continuity plan/standard service agreement of the data provider.

The report must contain the following information:
- detailed description of the crisis/disaster situation (the place and time when and where it occurred, its impact on the system, resources fallen out, the circumstances of its detection, the type and magnitude of transactions affected);
- indicators of the interruption in services (the duration of the crisis/disaster situation, the duration of delay, availability);
- crisis management events (action taken and decisions made including the date and place when and where they were implemented);
- the situation prevailing at the time of the compilation of the report;
- internal documents drawn up in connection with the crisis/disaster situation (reports, accounts, notes and operational documents)
- additional actions and measures implemented to avoid similar situations (or plans) and the related documents;
- further measures planned;
- measures for the compensation of clients, its sum, if applicable.

MNB identification code: **W09**

Completion instructions for the report

Extraordinary events

General instructions

A detailed, narrative report shall be provided on each event:
- when the data supplier carried out prompt clearing;
- when the data supplier's clearing member did not meet its payment obligations or failed to provide collateral as required when due or any time thereafter (e.g.: settlement fails);
- when any forced measures had to be introduced against a clearing member (e.g.: suspension of clearing rights, using up of collateral elements).

The report shall contain the description of the event, the place and time where and when it occurred, the reasons, the steps taken and the documents drawn up in connection with the extraordinary event.

MNB identification code: **W11**
Completion instructions for the report
Report on disturbances in banking operations
General instructions

This report is a detailed narrative report on :

- all disturbances resulting in any delay of at least two hours in executing payment instructions of clients (e.g. bank cards system breakdown, delays in or failure of transmissions to ICS);
- all disturbances resulting in any hang-up/delay of at least half an hour in processing payment instructions sent to VIBER, or already settled in VIBER as compared to normal business operations;
- the use of the facility defined as "Extraordinary Sending Cycle" in the standard service agreement of ICS;
- the background for any extension of VIBER business hours, as approved by MNB (e.g. internal processes, systems affected, the reason for request), and
- on the breakdown of VIBER monitor service of more than half an hour, if the data supplier uses the VIBER-monitor service of MNB,

In the case of a request for the extension of business hours approved by the MNB, the reporting obligation applies to all applicants. When a credit institution operating a clearing and settlement system requests, on behalf of a member of its own system, that the MNB extends the VIBER business hours, the credit institution operating the clearing and settlement system shall be responsible for submitting the report.

If the credit institution operating a clearing and settlement system is also obliged to submit data supplies W08 and W11 with respect to the disturbance specified above, it will suffice to submit report W08.

The following events are not to be reported:

- any delay attributed to a VIBER crisis situation resulting from a problem at MNB,
- any loss of VIBER-monitor service resulting from a problem at the MNB,
- any delay attributed to an ICS crisis situation resulting from a problem at GIRO Zrt. or the MNB,
- pre-arranged stoppages of operation about which clients are notified in advance.

The following information shall be contained in the report:

- services, banking processes and systems affected by the disturbance,
- type and volume of affected transactions,
- number of complaints received from customers,
- starting date and time of the disturbance (hour:minute),
- information on how the disturbance was discovered, the starting date and time of the disturbance (hour:minute),
- date and time of the elimination of the disturbance (hour:minute), provide details if the elimination required several stages and the process of the elimination was gradual
- duration of the hang-up/delay (hour:minute),
- reason for the disturbance. if not known, action taken to investigate the cause of the problem,
- impact on availability for customers,
- any other consequences,
- additional measures planned,
- measures introduced to prevent similar situations, and
- planned method of the compensation to be provided to clients, and any potential compensation amount already paid, when applicable.

Completion instructions for the report

Report on major fraud

General information

This report is a detailed narrative recollection of all cases of successful fraud involving at least HUF 10 million, that was not committed by an employee of the credit institution and did not occur by his/her participation. Please indicate the means of access through which the fraud was committed (e.g. internet bank, telebank), the duration of the fraud if available (e.g. in the case of repeated offence), the way it was committed, and any actions and measures implemented to prevent similar situations in the future.

MNB identification code: **W13**

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Completion instructions for the report

Stress tests

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General instructions

A detailed, narrative report shall be provided on the stress tests conducted by the data supplier. For the purposes of this data supply, a stress test is a test conducted by the data supplier in order to estimate the size of financial resources that might be required or adequate in case of extreme but plausible market conditions.

The report must contain the following information:
- general features of the conducted test (duration, reference period, market),
- parameters used for running the test (market conditions, settlement fail scenarios),
- test results and their market effect,
- adequate size of financial resources,
- any actions taken or planned by the data supplier, if necessary.

Supporting technical data for the supply of information

1. List of institutions for the sectoral classification of clients in accordance with point I.A. 5.2 of Annex 2 of this Decree
2. Access to exchange rates
3. User's manual for EBEAD (a system designed for filing reports in compliance with MNB's request for data by way of electronic means)
4. List of codes:
    4.1. Foreign currency codes
    4.2. Country codes (ISO) and codes of international organisations
    4.3. Classification of financial institutions by main profile (NACE/TEAOR) for filling in data supply with code R29
    4.4. Code list for filling in data supply of operational daily report on the changes of foreign exchange positions of credit institutions with code D01
    4.5. List of codes for securities data supply (E type reporting)
    4.6. List of codes for monetary data supply (F and K type reporting)
    4.7. Statistical bank card codes (card issuers, bank cards)
        4.7.1. Code list for P07 data supply
        4.7.2. Code list for P27 data supply
        4.7.3. Code list for P34 data supply
        4.7.4. Code list for basic statistical information on bank cards
    4.8. Code list for P42 data supply
    4.9. Code list for balance of payments data supplies (type R)
5. Correlations and aspects of individual control of reports
6. List of persons available for information in MNB
7. List of equities listed on the Budapest Stock Exchange
8. Composition of the rows of industry breakdown reports (H01 and H09 type data supplies)
9. Methodological guidelines for the reports [Monetary report (F and K type), Operational daily report (D01 type), Balance of payments (R type), Securities (E type), Settlement (P type) statistical reports]; Examples
10. Description on how to transform an Excel file into a txt file
11. Sample files for data supply in a txt file format
12. List of reporting custodians (required to prepare reports on securities statistics)