Decree No. 3/2007 (II. 21.)
of the Governor of the Magyar Nemzeti Bank

on the scope of information to be supplied for the central bank information system for the purpose of compilation of balance-of-payment statistics and on the method and deadline of data supply

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

Article 1 This Decree shall be applied to the legal entities and 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 Data suppliers shall submit the information required for compilation of the balance-of-payment statistics 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 as laid down therein.

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

(2) The MNB shall publish the technical aids (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 – except Paragraph (2) - shall enter into force on 1 January 2008.

(2) Article 5 (1) shall enter into force on the day of the announcement of this Decree.

Article 5 (1) The text "via the BKR" in Article 57 of the MNB Decree No. 21/2006 (XI.24) on carrying out payment transactions (hereinafter referred to as: Payment Transactions MNB Decree) shall not enter into force.

(2) Simultaneously with this Decree's entering into force, the MNB Decree No. 16/2005 (VII. 27.) on the requirement of providing transaction codes for the central bank's information system, furthermore, Article 5 (2) o), Article 19 (1) f), the text "Article 2 a)-d), Article 2 f), Article 5 (2) of the MNB Decree No. 16/2005 (VII. 27.) on the requirement of providing transaction codes for the central bank's information system (hereinafter referred to as: Transaction Code Decree)" in Article 61 as well as Article 62 of the Payment Transactions MNB Decree shall be repealed.

(3) After this Decree had entered into force, the data indicated in the "Country Code of the Originator", "Country Code of the Beneficiary" and "Transaction Code" boxes of the forms for payment instructions as modelled in Charts 1, 2, 4, 6 and 7 of the Annex of the Payment Transactions MNB Decree shall be considered as null and avoid.

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Zsigmond Járai
Governor of the Magyar Nemzeti Bank
</div>

Information required for compilation of the balance-of-payment statistics

Iden-tifica-tion code	Description	Data suppliers	Data supply		
			frequency	method	deadline
R01	Registry information on non-resident partners of reporting institutions involved in capital investments	Business entities obligated to submit data supply R02, R03, R12, R13 or R29	at first submission of data supply R02, R03, R12, R13 or R29, thereafter in case of change	electronically or on paper	9th working day of the month following the reference period of data supply R02, R03, R12 or R13, and 20th June of the year following the reference period of data supply R29
R02	Monthly data supply of capital investments – non-financial corporations, insurance corporations, pension funds, central government, local governments, social security funds as well as non-profit institutions serving households	designated business entities classified under sectors - pursuant to Annex 2 point I.A. of this Decree - A) Non-financial corporations, F) Insurance corporations and pension funds, G) Central Government, H) Local governments, I) Social security funds as well as K) Non-profit institutions serving households	based on individual order, monthly	electronically or on paper	10th working day of the month following the reference period
R03	Monthly data supply of capital investments – other monetary financial institutions, other financial intermediaries and financial auxiliaries	designated business entities classified under the sectors - pursuant to Annex 2 point I.A. of this Decree - C) Other monetary financial institutions, D) Other financial intermediaries and E) Financial auxiliaries	based on individual order, monthly	electronically or on paper	the 10th working day of the month following the reference period
R04	Securities investments	designated business entities, other than investment enterprises, banks, specialized credit institutions, such branch establishments in Hungary of financial organizations with headquarters in member states of the European Economic Area (hereinafter: EEA branches) and the Hungarian State Treasury	based on individual order, monthly	electronically or on paper	the 10th working day of the month following the reference period

Identifica-tion code	Description	Data suppliers	Data supply		
			frequency	method	deadline
R05	Monthly data supply of financial derivatives	designated business entities	based on individual order, monthly	electronically or on paper	10th working day of the month following the reference period
R06	Monthly data supply of other investments – non-financial corporations, insurance corporations and pension funds as well as non-profit institutions serving households	designated business entities classified under the sectors - pursuant to Annex 2 point I.A. of this Decree - A) Non-financial corporations, F) Insurance corporations and pension funds as well as K) Non-profit institutions serving households	based on individual order, monthly	electronically or on paper	10th working day of the month following the reference period
R07	Monthly data supply of other investments – other monetary financial institutions	designated business entities classified under sector C) Other monetary financial institutions pursuant to Annex 2 point I.A. of this Decree	based on individual order, monthly	electronically or on paper	10th working day of the month following the reference period
R08	Monthly data supply of other investments – other financial intermediaries and financial auxiliaries	designated business entities classified under the sectors - pursuant to Annex 2 point I.A. of this Decree - D) Other financial intermediaries and E) Financial auxiliaries	based on individual order, monthly	electronically or on paper	10th working day of the month following the reference period
R09	Monthly data supply of other investments – central government, local governments and social security funds	designated business entities classified under the sectors - pursuant to Annex 2 point I.A. of this Decree - G) Central Government, H) Local governments and I) Social security funds	based on individual order, monthly	electronically or on paper	10th working day of the month following the reference period
R10	Syndicated loans	designated credit institutions, such EEA branches	based on individual order, monthly	electronically or on paper	10th working day of the month following the reference period
R11	Monthly data supply of unrequited transfers and non-produced non-financial assets	designated business entities	based on individual order, monthly	electronically or on paper	10th working day of the month following the reference period

Iden-tifica-tion code	Description	Data suppliers	Data supply		
			frequency	method	deadline
R12	Quarterly data supply of capital investments – non-financial corporations, insurance corporations, pension funds, central government, local governments, social insurance funds as well as non-profit institutions serving households	business entities not designated for data supply R02, classified under the sectors - pursuant to Annex 2 point I.A. of this Decree - A) Non-financial corporations, F) Insurance corporations and pension funds, G) Central Government, H) Local governments, I) Social insurance funds as well K) Non-profit institutions serving households, which, or in case of which - at the beginning or at the end of the reference quarter the amount of the equity of foreign investors in the reporting institution is not less than 1 billion HUF or less than minus l billion HUF, - 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 100 million HUF, - at the beginning or at the end 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 250 million HUF, or - the acquisition or sale of resident equity interest of at least 10 % vis-à-vis non-residents is not less than 250 million HUF during the reference period.	quarterly	electronically or on paper	10th working day of the month following the reference period

Iden-tifica-tion code	Description	Data suppliers	Data supply		
			frequency	method	deadline
R13	Quarterly data supply of capital investments – other monetary financial institutions other financial intermediaries and financial auxiliaries	business entities not designated for data supply R03, classified under the sectors - pursuant to Annex 2 point I.A. of this Decree - C) Other monetary financial institutions, D) Other financial intermediaries and E) Financial auxiliaries which or in case of which - at the beginning or at the end of the reference quarter the amount of the equity of foreign investors in the reporting institution is not less than 1 billion HUF or less than minus l billion HUF, - 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 100 million HUF, or - the acquisition or sale of resident equity interest of at least 10 % vis-à-vis non-residents is not less than 250 million HUF during the reference period	quarterly	electronically or on paper	10th working day of the month following the reference period
R14	Quarterly data supply of financial derivatives	business entities not designated for data supply R05 in case of which in financial derivative agreements vis-à-vis non-resident partner, - the amount of the transactions (revenues and expenditure) settled during the reference quarter is not less than 250 million HUF, or - on the first or last day of the reference quarter the amount of the market value of the financial derivative positions (claims and debts) is not less than 50 million HUF	quarterly	electronically or on paper	10th working day of the month following the reference period
R15	Quarterly data supply of other investments – non-financial corporations, insurance corporations and pension funds as well as non-profit institutions serving households	business entities not designated for data supply R06, classified under the sectors - pursuant to Annex 2 point I.A. of this Decree - A) Non-financial corporations, B) Insurance corporations and pension funds as well as K) non-profit institutions. in case of which total assets and liabilities included in the data supply on the first or last day of the reference quarter is not less than 250 million HUF	quarterly	electronically or on paper	10th working day of the month following the reference period

Iden-tifica-tion code	Description	Data suppliers	Data supply		
			frequency	method	deadline
R16	Quarterly data supply of other investments – other monetary financial institutions	business entities not designated for data supply R07, classified under the sectors - pursuant to Annex 2 point I.A. of this Decree - A) Non-financial corporations, C) Insurance corporations and pension funds as well as K) non-profit institutions in case of which the amount of total assets and liabilities included in the data supply on the first or last day of the reference quarter is not less than 250 million HUF	quarterly	electronically or on paper	10th working day of the month following the reference period
R17	Quarterly data supply of other investments – other financial intermediaries and financial auxiliaries	business entities not designated for data supply R08, classified under the sectors - pursuant to Annex 2 point I.A. of this Decree - D) Other financial intermediaries and E) Financial auxiliaries in case of which the amount of total assets and liabilities included in the data supply on the first or last day of the reference quarter is not less than 250 million HUF	quarterly	electronically or on paper	10th working day of the month following the reference period
R18	Quarterly data supply of 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 R11 supply, classified under the sectors - pursuant to Annex 2 point I.A. of this Decree - A) Non-financial corporations, F) Insurance corporations and pension funds, C) Other monetary financial institutions, D) Other financial intermediaries as well as E) Financial auxiliaries. in case of which the quarterly total amount of credit debit transactions included in the data supply is not less than 100 million HUF	quarterly	electronically or on paper	10th working day of the month following the reference period
R19	Informative balance sheet data of non-financial corporations	business entities designated for some of the data supply listed in this Annex, and classified under the sector A) Non-financial corporations pursuant to Annex 2 point I.A. and not designated for F97 data supply of MNB Decree on the scope of information to be supplied for the central bank information system and on the method and deadline of data supply,	quarterly	electronically or on paper	last working day of the month following the reference period

Iden-tifica-tion code	Description	Data suppliers	Data supply		
			frequency	method	deadline
R20	Maturity breakdown of long term liabilities – non-financial corporations, insurance corporation and pension funds, non-profit institutions serving households, other financial intermediaries and financial auxiliaries	business entities with debts with maturity of more than one year obligated to submit data supply R06, R08, R15 or R17	quarterly	electronically or on paper	10th working day of the month following the reference period
R21	Maturity breakdown of assets and debts over one year – other monetary financial institutions	business entities with assets and debts with maturity of more than one year, obligated to submit data supply R07, R16 or R10	quarterly	electronically or on paper	10th working day of the month following the reference period
R22	Maturity breakdown of long term debt – central government, local governments and social security funds	business entities with debts with maturity of more than one year obligated to submit data supply R09	quarterly	electronically or on paper	10th working day of the month following the reference period
R23	Real estate investments of foreigners in Hungary	Ministry of Local Government and Regional Development	quarterly	electronically or on paper	20th of the second month following the reference period
R24	Quarterly data supply of meta data of public and publicly guaranteed debts over one year vis-à-vis non-residents	budget authorities with debts with maturity of more than one year and business entities with public and publicly guaranteed debts with maturity of more than one year	quarterly	electronically or on paper	10th working day of the month following the reference period
R25	Guarantees undertaken by the State	Hungarian State Treasury	quarterly	electronically or on paper	20th of the second month following the reference period

Identifica-tion code	Description	Data suppliers	Data supply		
			frequency	method	deadline
R26	Stocks and flows of VAT accounts in euro vis-à-vis non-residents	Tax and Financial Control Administration	quarterly	electronically or on paper	10th working day following the reference period
R27	Real estate investments of resident natural persons abroad	real estate agents, who make contracts for their natural person clients for purchase of real estates abroad in a total contract amount of not less than 500 million HUF in the reference period	annual	electronically or on paper	10th working day of March of the year following the reference period
R28	annual data supply of public and publicly guaranteed debts over one year vis-à-vis non-residents	budgetary institutions with debts with maturity of more than one year and business entities with public and publicly guaranteed debts with maturity of more than one year	annual	electronically or on paper	10th working day of February of the year following the reference period
R29	Annual data supply of capital investments	business entities which - have foreign investors and on the last day of the financial year of the reference/previous period the amount of total equity of foreign investors in the reporting institution is not less than 250 million HUF or less than minus 250 million HUF or the amount of total dividends due to foreign investors in the profit and loss statement is not less than 250 million HUF - on the last day of the financial year of the reference/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 the foreign branch is not less than 10 million HUF	annual	electronically or on paper	June 30 of the year following the reference period

I. GENERAL PROVISIONS RELATING TO SUPPLY OF INFORMATION

As regards the contents of definitions used in the tables relating to the information to be supplied (hereinafter referred to as „tables") and in the guidelines for filling them in (hereinafter referred to as „guidelines for completion") the provisions of accounting and other regulations applicable to the data suppliers shall apply, unless otherwise stipulated in this Decree.

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

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

A. Sector definitions

1. The sectors

The following sectors shall be indicated in the data collection:

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**

2. Separation of residents and non-residents

Resident:
All natural persons, legal entities and organizations with no legal entity having centre of economic interest in the economic territory 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, not including members, employees with Hungarian nationality of foreign diplomatic and consular representations operating in Hungary and their family members as well as persons staying in the country for study purposes or medical treatment,
2. Hungarian diplomatic and consular representations operating in foreign countries, the members or employees of these organizations and their family members with Hungarian nationality,
3. any legal entity and organizations 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: a natural person or legal entity as well as organization with no legal entity not classified as resident. All business organizations are classified as non-residents who are characterized so that their tax number ends with 51, their

code of business form is 931 (13th to 15th character of the statistical code) and are not incorporated by the Hungarian court of registration.

3. Description of resident sectors

Some organizations carry out several activities in parallel. The sector classification is always based upon the main activity of the organization concerned. The Hungarian branch offices of companies registered abroad shall be classified under the sector where the foreign parent company would be classified, if it was a resident.

A) Non-financial corporations
The sector of non-financial corporation includes those business entities whose main activity is production of goods for market sale or provision of non-financial services. According to form of business conduct, this sector includes (except for those providing financial intermediation services):
- business organizations with legal entity, except for ÁPV Zrt., MÁK, ÁKK Zrt., Nemzeti Autópálya (NAÛ) Zrt., SZÖVÜR Szövetkezeti Üzletrészhasznosító Kft., CASA Vagyonkezelõ Kft., Magyar Televízió Zrt.., Duna TV Zrt., Magyar Rádió Zrt., Magyar Távirati Iroda Zrt.., Magyar Turizmus Zrt., Rendezvénycsarnok Ingatlanfejlesztõ és -Kezelõ Zrt., ÁAK Zrt.,
- 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 organizations.

B) Central bank
This sector includes the MNB.

C) Other monetary financial institutions
This sector typically comprises financial institutions collecting deposits.
This includes banks, other than the Central Bank, specialized credit institution, credit co-operatives as well as 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, mainly investing in money market instruments or securities embodying transferable debt relationship with a maximum remaining maturity of one year, or in assets with similar return to the rates of interest of money market instruments. (Money market instrument: as defined in the Capital Market Act).

D) Other financial intermediaries
This sector consists of financial intermediaries not dealing with collection of deposits, but collecting a considerable volume of other funds as a main activity which are placed by them on the money and capital market.
Currently this sector includes major part of financial enterprises, investment funds other than money market funds, investment fund management companies, venture capital companies and funds as well as securities investment companies and securities dealers within the category of investment enterprises.

E) Financial auxiliaries
This sector covers institutions whose main activity is provision of financial auxiliary services closely related to some financial intermediary activity. However, these institutions do not collect considerable volume of funds but establish relation between lenders and borrowers with no significant impact on their balance sheets. The sector includes also financial institutions that guarantee security of the financial intermediation as a key activity.
It includes stock exchanges, clearing houses, the central depository, furthermore, deposit insurance, institution protection and investment protection funds, institutions engaged in other financial auxiliary services as well as securities commission agents from among the investment enterprises.

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

G) Central government

The Central Government includes the central budget, the institutions of the central budget, the isolated public funds, the Government Debt Management Company (ÁKK Zrt..), the Hungarian State Treasury (MÁK), the Hungarian Privatisation and Holding Company (ÁPV ZRt.), the National Motorway (NA ZRt.), SZÖVÜR Szövetkezeti Üzletrészhasznosító Kft., CASA Asset Management Kft.., Magyar Televízió Rt., Duna TV ZRt.., Magyar Rádió ZRt., Magyar Távirati Iroda Rt., Magyar Turizmus ZRt, Rendezvénycsarnok Ingatlanfejlesztõ és -Kezelõ ZRt, Állami Autópálya Kezelõ (ÁAK) ZRt.
It also covers the non-profit organizations that are 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. It also covers the non-profit organizations that are 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 incorporates natural persons and private entrepreneurs. Private entrepreneurs include those with an entrepreneur licence and other types of private entrepreneurs (private primary agricultural producers, small agricultural producers, craftsmen, private traders, etc.)

K) Households aiding non-profit institutions

From among 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 organizations are classified under the sector of non-financial corporations. Non-profit institutions financed and controlled by budgetary institutions are subordinated to the central government or the 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, employees' interest representing organizations, political parties, churches, religious institutions, associations and most of foundations.

4. Method of identification of the sector

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

4.1 It shall be assessed whether the client has a standard statistical code and in case of investment funds, whether he has a licence number from the Hungarian Financial Supervisory Authority (HFSA) or a technical reference number from MNB. If so, the provisions of Subparagraph 4.2, if not, the provisions specified in Subparagraph 4.4 of this Point should be followed.

4.2. Should the client disposes of the standard statistical code or HFSA licence number of MNB technical register number, it should be checked whether they appear in any of the lists made by MNB. The lists specify those institutions whose classification to sector does not require application of their business form code, i.e. the 13th - 15th digits of their standard statistical code. If the client appears in any of the lists, he must be classified into the relevant sector. Should the client not appear in any list, then the provision of 4.3 of this Paragraph shall apply.
MNB has prepared a list of organizations 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 lists cover all details in respect of the sector concerned and each organization may appear only in one list.
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. Should the client not appear in any of the above lists, the procedure as specified in Subparagraph 5.3 of this Point shall be applied.
The above mentioned lists specified in Points 1-2 of Annex 3 of this Decree contain the name, reference number (the first eight digits of the standard statistical code) of the organizations concerned and the sector where they are classified to. The lists shall be published on the official website of MNB and updated on the third working day of each month.

4.3. If the client have a standard statistical code and is not indicated in any of the lists, it should be classified into the appropriate sector on the basis of its statistical code according to the algorithm as described in Point I.A.6 of this Annex.

If it can not be classified into any sector according to the algorithm, the instructions described in Subparagraph 4.4 shall be followed.

4.4. 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 (namely by separating residents and non-residents as well as pursuant to the description of resident sectors).

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

5.1 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 Subparagraph 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. The 9th – 12th digits of the SCC represent the branch of trade of the institution according to its main activity. These four digits are equivalent to the four-digit TEÁOR (ISIC) classification of the relevant institution. TEÁOR classification is not necessary to use for defining the sectors, since the MNB specifies the financial institutions in separate lists. The 13th – 15th digits of SCC represent the code of the business form. This code plays a role in identification of the appropriate sector.

The 16th – 17th digits of SCC represent the code of the region (county). It does not have any role in the sectoral classification.

5.2. Identification of the sector of market participants with no standard statistical code and not appearing in the lists by using SSC

5.2.1 The following institutions shall be classified under A) Non-financial corporations:
a) where 13th-14th digits of the SCC are 11, 12, 13, 21, 22, 54, 61, 71, 72, 73, 92
The following institutions are exception from the above definition as they belong to the sector G) Central Government:

> ÁPV Zrt.,
> Államadósság Kezelõ Központ Zrt. (English name: State Debt Management Authority)
> Hungarian State Treasury
> Nemzeti Autópálya Zrt. (English name: National Motorway Zrt.)
> SZÖVÜR Szövetkezeti Üzletrészhasznosító Kft. (former name: MFB Üzletrészhasznosító Kft.),
> CASA Vagyonkezelõ Kft. (English name: CASA Asset Management Kft.),
> Magyar Televízió Rt.,
> Duna Televízió Zrt.,
> Magyar Rádió Zrt.,
> Magyar Távirati Iroda Rt.,
> Magyar Turizmus Zrt.,
> Rendezvénycsarnok Ingatlanfejlesztõ és –Kezelõ Zrt.,
> Állami Autópálya Kezelõ Zrt.

b) where the 13th – 15th digit of SCC are 571, 591, 592.

5.2.2. The following institutions shall be classified under the sector B) Central bank:
To be defined under list.

5.2.3. The following institutions shall be classified under the sector C) Other monetary financial institutions:
To be defined under list.

5.2.4. The following institutions shall be classified under the sector D) Other financial intermediaries:
To be defined under list.

5.2.5. The following institutions shall be classified under the sector E) Financial auxiliaries:
To be defined under list.

5.2.6. The following institutions shall be classified under the sector F) Insurance corporations and pension funds:
To be defined under list.

5.2.7. The following institutions shall be classified under sector G) Central Government:
a) where the 13th – 14th digits of SCC are 31, 34, 35.
b) where the 13th – 15th digits of SCC are 561, 562, 911, 912.
c) The ÁPV Zrt., its SCC: 10792601-7415-114-01
d) The Government Debt Management Company Zrt. its SCC: 12598757-6523-114-01
e) The Hungarian State Treasury its SCC: 15329970-7514-312-01
f) National Motorway Zrt. its SCC: 11906522-4523-114-01
g) SZÖVÜR Szövetkezeti Üzletrészhasznosító Kft. (former name: MFB Üzletrészhasznosító Kft.) its SCC: 12692246-7415-113-01
h) CASA Vagyonkezelõ Kft., its SCC: 10904266-7415-113-01
i) Magyar Televízió Rt, its SCC is 12182888-9220-114-01
j) Duna Televízió Rt, its SCC is 10324224-9220-114-01
k) Magyar Rádió ZRt, its SCC is 12169210-9220-114-01
l) Magyar Távirati Iroda Rt., its SCC is 12283226-9240-114-01,
m) Magyar Turizmus Zrt., its SCC is 10356113-7487-114-01,
n) Rendezvénycsarnok Ingatlanfejlesztõ és –Kezelõ Zrt., its SCC is 12607855-7011-114-01,
o) Állami Autópálya Kezelõ Zrt., it SCC is 12147715-6321-114-01

5.2.8. The following institutions shall be classified under the sector H) Local governments:
where the 13th – 14th digits of SCC are 32, 36, 95.

5.2.9. The following institutions shall be classified under the sector I) Social security funds:
a) where the 13th – 15th digits of SCC are 33.
b) where the 13th – 15th digit of SCC are 913, 914.

5.2.10. The following institutions shall be classified under the sector J) Households:
a) where the 13th – 14th digits of SCC are 23.
b) where the 13th – 15th digit of SCC are 811.

5.2.11 The following non-profit institutions not appearing in the lists shall be classified und the sector K) Non-profit institutions serving households:
where the 13th – 14th digits of SCC are 51, 52, 53, 55, 69.
where the 13th – 15th digits of SCC are 569, 599.

5.2.12. The following institutions shall be classified under the sector L) Rest of the world:
where the 13th – 14th digit of SCC are 931 (the tax number ends with 51), 941

B. Information technology references (general description)

The aim of the general IT description is to provide those preparing data supplies with all information necessary so as to be able to submit the data to the MNB in electronic form.

1. General information

11   Data supply is composed of one or more tables, the tables are composed of row and the rows contain cells.

–   In case of an original data supply (marked „E"), each data supplier has to submit in a file all data of a certain data collection unit belonging to a specific reference period.

–   Complete data supply has always to be provided even in the case that the file contains amended data supply (marked „M"), i.e. the amended data supply submitted should contain data supply relating to all tables belonging to the data supply concerned. In case of amendment, the data supply concerned has to be submitted completely together with the amended values.

–   If no data is available to the data supplier in respect of the specified reference period, that is the total data supply (i.e. all of its table) contains information marked "no", the value of the field "type of certificate" will be "N".

– The system will then deem the data of the rows not submitted (or of the cells of rows submitted without data) for all tables reported as blank which means that it will save zero in case of numeric data and zero data in case of character or date type.

– If value of a cell containing numeric value is zero and meaning of decimal is not specified, these cells can be left blank or, optionally, the zero value can be entered in them. If meaning of decimals is a requirement, then the zero value has to be entered with as many decimals as required.

– If number of decimals is specified, then entering of less decimals is qualified as an error and in case of entering more decimals, the system will round them to the specified number of decimals.

– If the data supplier is not obliged to supply data, then the data supplier is entitled to not supply any data at all.

12. In addition to information with content of the data cells of the tables, also identification information is indicated in the electronic file. These provide information for the processing system:
   - from which data collection the data come,
   - for which period/date they refer to (date of the reference period),
   - from which data supplier they come,
   - on which day the data supplier prepared the data supply (date of completion),
   - if the certificate is original, amending or of type "no" ,
   - in which row of which table the data are indicated.

13. For indicating the reference period, the date codes indicated in the table below have to be used:

200	0–9	In case of yearly frequency
200 N	1–4	in case of quarterly frequency
200	01–12	in case of monthly frequency
200	...	Ad hoc *

* It can be coded on the basis of specific reference period of the data collection

2. Fundamental rules of submission of data supply by electronic way

Data supplies can be submitted in electronic form only through the electronic data reporting system of MNB (EBEAD).
EBEAD, guaranteeing protection of the data and authenticity of the data supplier, allows transmission of the statistical data supplies expected from outside institutions to the MNB by electronic way. The data supplies submitted in this way are subject to a pre-control and data supplies found perfect at the pre-control will be transmitted to the central data reception system (START).

The EBEAD system can be used provided the following requirements are fulfilled:
   - A computer connecting to the internet directly or through a proxy server
   - Existence of devices enabling certificate-based identification of the users
   - A WEB browser program capable to communicate through HTTPS protocol
   - A Microsoft Excel software or any program that is able to display its files
   - An e-mail box
   - A certificate with enhanced security installed on the applied WEB browser and issued by a certified authentication provider, which is capable to accept OCSP-based queries
   - HTTPS-based communication
   - Registration of public data of the certificate by MNB
   - Successful user test

In the EBEAD system identification of the users takes place on the basis of a certificate with enhanced security. Accordingly, the users can access the EBEAD system only by their certificates.

Further information necessary for use of the EBEAD, the steps of access to the system, the supported file types, the rules relating to the name and structure of the file types as well as detailed description of the functions of the system can be found in the technical references as laid down in Point 3 of Annex 3 to this Decree, published on the web-site of MNB.

C. How to proceed on a bank holiday

In accordance with Article 215 Paragraphs (1)-(2) of the CIFE Act, in their report submitted to the Hungarian Financial Supervisory Authority as well as to MNB, the credit institution have to exactly indicate whether the banking holiday means an accounting holiday, a cash-desk holiday or an accounting and cash-desk holiday combined.

If the performance deadline for the data supply obligation falls on an accounting or cash-desk holiday, the data supply must be submitted in respect of the period laid down in Annex 1 of this Decree by the performance deadline defined there regardless of the intermittence of the banking operation.

D. Accompanying letter to data supplies sent other than electronic way

A completed table containing the following data must be attached to all data supplies sent other than electronic way:

MAGYAR NEMZETI BANK

Data supply is binding! The data supply was decreed by the Governor of the MNB, exercising his power provided by Article 60 Paragraph (1) Point i) of Act LVIII on the Magyar Nemzeti Bank.
Refusing the data supply or communicating untrue information as well the delayed data supply will carry, in case of data supplier falling under the scope of the CIFE Act and CM Act, supervisory procedure, and in case of data suppliers not falling under scope of the mentioned regulations, criminal or minor offence procedure!

DATA SUPPLY ACCOMPANYING LETTER

Title of the data provision:	
MNB identification code:	R ☐ ☐
frequency:	
deadline of submission:	
recipient:	Magyar Nemzeti Bank, Statistics
Name of the Data Supplier:	
Address of the Data Supplier:	
Reference period for the data supply (in case of data supply with ad hoc frequency completion is not required):	**2 0 0** ☐ year ☐ q ur ☐ ☐ mo
Reference number of the Data Supplier:	☐ ☐ ☐ ☐ ☐ ☐ ☐
Type of certificate:	original (O) - amending (A) – no content (N) ☐
Name of the person completing the data supply:	
phone number:	
e-mail address:	
Name and signature of the manager authorized for keeping contact with the MNB, in absence of such person, the person acting as executive officer/managing director of the institution	
phone number:	
e-mail address:	
Date of completion:	**2 0 0** ☐ year ☐ ☐ mo ☐ ☐ day

In the event that , in a certain period, there is no data in any particular table of a data supply at all, that is the data supply is **"negative"**, it should be reported by filling in and submitting the accompanying letter belonging to the relevant data supply with frequency and by the deadline as provided for in Annex 1 of this Decree.

If a data supplier has no data to be reported in respect of some tables of a data supply composed of several tables, those tables should be submitted with the accompanying letter of the data supply only which contain data to be reported. Tables of the data supply not submitted are considered as containing negative data.

E. Front page of data supplies submitted electronically

As part of all data supply sent electronically a completed table containing the following data must be sent as its first table:

FRONT PAGE table

Ser. number	Description	Data
		a.
01	Name of the person completing the data supply:	
02	phone number:	
03	e-mail address:	
04	Name of the manager authorized for keeping contact with the MNB, in absence of such person, the person acting as executive officer/managing director of the institution	
05	phone number:	
06	e-mail address:	
07	Date of filling the data supply	

F. Rules relating to performance of all data supplies

1. Application of estimates

Should data necessary for performance of the individual data supplies by the deadline for submission are not available in due time to the data supplier, he has to send provisional data identified by estimates. When the data become final, the data supplier has to submit an amending report to the MNB.

2. Application for amendment of deadline for submission of the data collected

Should the data necessary for performance of the individual data supplies by the deadline required for submission be not available to the data supplier in due time even by using estimates, the data supplier shall submit a written application for extension of the deadline to the MNB.

3. Time scope of the data supply obligation

MNB notifies the data supplier appointed by him in writing on the data supply obligation existing in respect of the data supply by appointment (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 for the range of data suppliers relating to the given data supply are implemented and the data supply obligation remains in force continuously from the beginning of this reference period irrespective of the fact that the conditions mentioned may not exist in respect of some further reference period any more.

4. Definition of the reference period

Unless otherwise provided in the guidelines for completion relating to the tables of the individual data supplies, reference period means in case of monthly data supplies the calendar month, in case of quarterly data supplies the calendar quarter and in 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, in this case 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 frequency and deadline required for the report must be observed even in this case.

5. Transactions to be included in the data supply

Unless otherwise provided in the guidelines for completion relating to the tables of the individual 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 some other data suppliers, the data may only refer to the operation of the independent business entity appearing under the reference number of the data supplier.

6. Currency

For indication of the currency in the data supplies, the three-digit ISO codes referred to in Point 4.1 of Annex 3 of this Decree, provided for in the technical references published on the web-site of MNB shall apply.

7. Breakdown by countries

Breakdown by countries means the countries or international organizations against which the claim or debt of the data supplier exists. For entering this data, the country codes referred to in Point 4.2 of Annex 3 of this Decree, provided for in the technical references published on the web-site of MNB shall apply.

If the non-resident party is an international organization 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 organization or institution.

8. Definitions used in the data supplies

a) Foreign direct capital investor: a non-resident investor (natural person, legal entity or organization without legal personality) possessing at least 10 % or higher direct ownership interest in the data supplying company.

a) Foreign direct capital investment: a non-resident company in which the data supplier has at least 10 % or higher direct ownership interest.

c) Foreign branch office: the branch office in a foreign country of the data supplier with residence in Hungary. The foreign branch office is classified in the balance-sheet data supply as non-resident and as foreign capital investment in 100% ownership of the data supplier. Transactions of non-resident branch offices in relation to non-residents are not to be reported in the data supplies.

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

e) Other concern non-resident member: non-resident market participants belonging to the same group of companies (concerns) as the data supplier but not being in direct interest relation with the data supplier (that is all members of the

concern not qualified as direct capital investor/capital investment). Concern means the totality of all companies, in direct or indirect ownership or under control of the same investor.

a) Cross-owned foreign direct capital investment: a non-resident company in which the data supplier has at least 10 % or higher direct ownership interest and at the same time, the non-resident company has at least 10 % or higher direct ownership interest in the data supplier.

a) Cross-owned foreign direct capital investor: a resident company which has at least 10 % or higher direct ownership interest in the data supplier and at the same time, in which the data supplier has at least 10% or higher direct ownership interest.

h) Settlement account: An account kept by one of the companies for some other companies within the concern on which the parties register cash claims or debts against each other. They can use their balances registered on the settlement account for settling their payment liabilities, or they may require payment of their claims to the credit of their settlement account (they can dispose of the account) (It includes the "In House Bank" and the "Zero Balance" settlement systems.)

i) Cash-pool construction: Its essence is that, by coordination of a company – hereinafter referred to as "Pool Manager" –, the existing free account balances or specific part of them are automatically, usually with daily frequency, withdrawn from the bank as well as settlement accounts of the companies participating in the system, or in case of a negative account balance, their account is replenished to zero or up to a certain amount against the bank account on name of the Pool Manager. Hence, the daily opening and closing balance of the members' bank as well as settlement accounts is zero (this is the zero-balancing construction) or a value laid down in the cash-pool agreement. By using the system, the companies participating therein can finance each other up to the value of their free bank account balances or settlement account balances, or up to certain part of them.

j) Short-tem receivables and debts: claims and debts with an original maturity of one year or shorter

k) Long-tem receivables and debts: receivables and debts with original maturity over one year In case of long-term receivables / debts (in contrast to the balancing rules), the instrument must not be re-classified to free short-term receivable when the remaining maturity decreases under one year.

l) Syndicated loans: borrowings taking place with the joint participation of residents and non-residents

m) Trade credits: the reporting institution's assets from customers and liabilities to suppliers who are non-residents due to the export or import of goods and services, and also advance or early payments related to such transactions

n) Current accounts held with non-banking institutions: accounts managed by investment enterprises to settle investment services. The amounts collected from customers and proceeds due to the customer, and cash amounts paid to the customer and cash payments to be made by the customer are settled on this account.

9. Method for **distinguishing between deposits and credits:**
- liquid assets deposited for a term by the reporting institution to a non-resident credit institution and liquid assets deposited for a term by non-resident credit institutions to the reporting institution must be reported as a deposit.
- liquid assets granted to or received from a non-resident party under a "loan agreement or credit agreement" must be reported as credit
- liquid assets, deposits placed with non-resident companies for which no credit agreement exists shall be reported as credit.
- if the resident reporting institution is not a credit institution and liquid assets or deposits - for which there is no credit agreement - are placed by a non-resident company with the reporting institution, this shall also be reported as a credit

G.   Guidelines to the statistical information supplies

In the interest of correctness of the statistical information:
- data with different frequencies must be consistent with each other;
- the statistical information supplied must be comprehensive.

II. TABLES ASSOCIATED TO THE INFORMATION TO BE SUPPLIED

AND PROVISIONS RELATING TO THEIR COMPLETION

Registry information on non-resident partners of reporting institutions involved in capital 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	This is the 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 14-15 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 terminated or has it left the group or has its status changed from non-resident to resident? (yes=1 no=0)	

MNB identification code: **R01**

REPORTING GUIDELINES

Registry information data of non-resident partners of reporting agents involved in capital investments

I. General instructions

1. Reporting agents are to report registry information when providing data
a) in respect of non-resident partners for whom they are obligated to provide R02, R03, R12, R13 or R29 reports, and further
b) on the final investor (the investor in the ultimate beneficial owner position above all other members within a company group, over whom no other investor exercises shareholder control) even if, in respect of the types of reports specified in point a), the reporting agent does not have a data reporting obligation about the final investor.

The reporting agent must fill in data reporting tables for each of its partners it is obligated to report data on.

2. Data is to be provided as follows:
a) If reporting on the first occasion on non-resident partners as specified in 1 a), the reporting agent must comply with reporting requirements before the 9th business day of the month following the reference period for R02, R03, R12 or R13 data reporting requirements, and before 20th June of the year following the reference period for R29 data reporting requirements, in which the reporting agent is submitting data on a partner,
b) If reporting on the first occasion on final investors as specified in 1 b), the reporting agent must comply with reporting requirements before the 9th business day of the month following the reference period for R02, R03, R12 or R13 data reporting requirements carried out for the first time, and before 20th June of the year following the reference period for R29 data reporting requirements carried out for the first time,
c) If a partner has been previously reported, data reporting is required if changes have occurred in data of a partner. If data have changed, all fields in the data report are to be filled out

II. Detailed instructions for filling out the table, method of compiling the data

Registry information table

In the table grey fields do not have to be filled out.

Content of lines in table:

Line 02: Partner identification code
An alphanumerical code of maximum 10 characters defined by the reporting agent.
Only one partner identification code may be allocated to a single partner and it should be used for all data reporting requirements (data provision in R02, R03, R12, R13, R29 forms) related to capital investments.

Line 03: Name of partner
In case of foreign enterprise, full name corresponding to company documents.

Line 04: ISO code of partner country
In case of foreign enterprise, ISO code of country of registered headquarters, and in case of a private individual, ISO code of country of permanent address.

Line 06: Type of partner relationship
Available codes:
A = Partner is a foreign direct investor, that is, a non-resident investor with a direct shareholder's equity of 10% or more in the company of the reporting agent (natural person, organisation with or without legal entity).
L = Partner is a foreign direct investment, that is, a non-resident company in which the reporting agent has a direct shareholder's equity of 10% or more.
AL = Partner is simultaneously direct foreign investor and direct foreign investment (see descriptions for codes A and L).
F = Partner is branch office established abroad by reporting agent.
E = Partner is classified as other non-resident company group member, that is, an economic actor belonging to the same company group as the reporting agent, but not having a direct shareholder relationship with the reporting agent. (All members of a company group that do not qualify as foreign direct investors or investments). The company group is the sum total of companies that are directly or indirectly owned or controlled by the same investor.

Line 07: Is the partner a final investor?
Available codes:
1 = Yes. The partner is the final investor, that is, an investor who is in a ultimate beneficial owner position above all other members within a company group, over whom no other investor exercises shareholder control.
(A final investor may only be a party in an „A" „AL" or „E" type partner relationship as per Line 05.)
0 = No

Line 08: Is the partner in an indirect foreign equity (shareholding) relationship with the repoter?
Available codes:
1 = Yes. The partner is an investment with an indirect foreign equity (shareholding) relationship, that is, a non-resident company, which is a subsidiary enterprise in majority ownership of a foreign direct investment in majority ownership (in which the reporting agent has an ownership stake of more than 50%), or a subsidiary thereof in majority ownership, taking into account the companies in the ownership structure until a majority ownership stake is in place.
(An investment with an indirect foreign equity (shareholding) relationship may only be a party in an „E" type partner relationship as per Line 05).
0 = No

Line 09: If the partner is in a foreign direct investment relationship, are ownership rights in the foreign company represented by securities (for ex. shares)?

Available codes:
1 = Yes. The partner functions as a public limited company or in another form of company, in which the ownership rights are represented by securities issued in accordance with the specific country's legislation.
0 = No

Line 16: Is this the first occasion that you are filling in a R01 report for your partner?
Available codes:
1 = Yes. The reporting agent is providing a R01 report for the specific partner for the first time.
0 = No. The reporting agent has previously filled in a R01 report for the specific partner, and is currently reporting change in data.

III. Instructions for submitting the report

Mode of submitting: by post or via EBEAD
Form of submitting: on paper or in electronic form
Recipient of the report: MNB Statistics

NHB report identifier	Reporting period	Reg. number if the reporting institution	Completion date year / month / day	Type of document (E,M)
R **0** **2**	**2** **0** **0**			

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)	

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 2	2 0 0 ☐	☐☐☐☐☐☐☐☐	☐☐☐☐ ☐☐ ☐☐	☐

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										

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 2	2 0 0			

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	
	Partner identification code	ISO code of the currency in which the books are kept	Capital investment			Capital withdrawal			Name	Registration number
			Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value		
	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	
	Partner identification code	ISO code of the currency in which the books are kept	Capital investment			Capital withdrawal			Name	Registration number
			Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value		
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
...										
...										
nn										

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 2	2 0 0			

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							
...							
m							

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										
...										
m										

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 2	2 0 0			

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	Opening balance at the beginning of the period	Increase in claims	Claims related to Dividends			Closing balance at the end of the period
					Decrease of claims			
					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	Opening balance at the beginning of the period	Increase in liabilities	Dividend liability			Closing balance of the end of the period
					Decrease of liabilities			
					Deducted tax	Other transactions		
	a	b	c	d	e	f		g
01								
02								
03								
...								
nn								

NBH report identifier

R	0	2

Reporting period

2	0	0	

Reg. number of the reporting institution

Completion date year / month / day

Type of document (E,M)

TB09 table

Acquisition of 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						

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 2	2 0 0			

TB10 table
Transactions affecting real estates propeties abroad (data in currency rounding to integers)

		Resident party/parties				Transactions	
Serial number	Foreign real estate country ISO code	Statistical status of the other party/parties involved in the transaction	Name	Registration number	Transaction type	ISO code of the currency of book keeping	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								

32

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 2	2 0 0 [ ]			

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				
					Interim changes					Interim changes			
				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
					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													

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 2	2 0 0 ☐			

TBK2 table

Assets of Clearing 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									

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of docu- ment (E,M)
R 0 2	2 0 0			

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 numb er	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							

NBH report identifier

R	0	2

Reporting period

2	0	0	

Reg. number of the reporting institution

Completion date
year / month / day

Type of document (E,M)

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 Opening balance at the beginning of the period	Assets Interim changes Transactions	Assets Interim changes Other changes	Assets Closing balance at the end of the period	Interest Opening balance of accrued interest at the beginning of the period	Interest Interim changes Transactions Accrued interest for the period	Interest Interim changes Transactions Interest earned during the period	Interest Interim changes Other changes	Interest Closing balance of accrued interest at the end of the period	Reporting institution's custodian registration number	Reporting institution's custodian name	Reporting institution's custodian ISO country code
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
01.																
02.																
03.																
…																
nn																

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 2	2 0 0			

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					

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 2	2 0 0 ☐			

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													

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 2	**2 0 0**			

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			
					Interim changes		
				Balance at the beginning of the period	Interim changes in the balance of trade credits	Other changes	Balance at the end of the period
	a	b	c	d	e	f	g
01.							
02.							
03.							
…							
nn							

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 2	2 0 0			

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 at 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													

NBH report identifier	Reporting date
R 0 2	**2 0 0** ☐ ☐

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					

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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

TRH table
Registration data of reporting institutions

Serial no.	Definition	Data
		a
01	Is it true for the reporting institution that on the beginning or the end of the reference quarter the amount of the shareholder's equity of foreign investors is not less than 1 billion HUF or less than minus l billion HUF (1=yes 0=no)	
02	If your answer is "yes" for row 01, did you have any non-resident investor with 10% or higher direct participation at the beginning or end of the reference period? (1=yes 0=no)	
03	Is it true for the reporting institution that at the beginning or at the end of the reference period it hat 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 property transferred to a foreign branch is not less than 100 million HUF? (1=yes 0=no)	
04	Did you buy from, or did you sell to, a non-resident at least 10% participation in a resident company during the reporting period in the value of at least HUF 250 million? (1=yes 0=no)	
05	Did you acquire or transfer foreign real estate property during the reporting period? (1=yes 0=no)	
06	Have you got any assets from or liabilities to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other members of the enterprise group other then those related to the ownership relation at the beginning or end of the reporting period? (1=yes 0=no)	

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 1 2	2 0 0			

TB01 table

Transactions of foreign direct capital investors in relation to their participations in the reporting institution (data in currency rounding to integers)

Serial no.	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 no.	Partner ID code of foreign direct capital investment, which is cross-owner 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										

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 1 2	2 0 0 [ ]	[ ][ ][ ][ ]	[ ] [ ] [ ]	[ ]

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	
	Partner identification code	ISO code of the currency in which the books are kept	Capital investment			Capital withdrawal			Name	Registration number
			Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value		
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

TB04 table
Transactions in foreign directs capital investors, cross-owned by the reporting institution, affecting less than 10% direct participation (data in full currency)

Serial no.	Foreign direct capital investor, cross-owned by the reporting institution		Transactions						Resident player in the acquisition/sale of participations with regard to a third party	
	Partner identification code	ISO code of the currency in which the books are kept	Capital investment			Capital withdrawal			Name	Registration number
			Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value		
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
…										
…										
nn										

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 portfolio at the end of the reporting period, owned by a non-resident (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										

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 1 2	2 0 0			

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							

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 1 2	2 0 0			

TB09 table
Acquisition of 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						

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 1 2	2 0 0			

TB10 table

Transactions affecting real estates properties abroad (data in currency rounding to integers)

Serial no.	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								

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NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 1 2	2 0 0			

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 Interim changes Transactions Increase in assets	Decrease in assets	Other changes	Closing balance at the end of the period	Opening balance of accrued interest at the beginning of the period	Interest Interim changes Transactions Interest accrued for the period	Interest earned 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.													
...													
nn													

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 1 2	2 0 0			

TBK2 table

Assets of Clearing 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									

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 1 2	**2 0 0**			

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							

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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																

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 1 2	**2 0 0** ☐	☐☐☐☐☐	☐☐☐☐☐☐☐☐	☐

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					

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 1 2	2 0 0			

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													

TBT3 table

Liabilities from commercial loans to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other non-resident company members (data in full currency)

Serial no.	Non-resident partner identification code	Instrument	Original currency ISO code	Liability	Interim changes		Balance at the end of the period
				Balance at the beginning of the period	Interim changes in the balance of the taken commercial loan	Other changes	
	a	b	c	d	e	f	g
01.							
02.							
03.							
…							
nn							

55

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 at 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													

NBH report identifier R 1 2

Reporting date 2 0 0 ☐ ☐

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					

GUIDLINES FOR COMPLETION

Monthly data supply of capital investments – non-financial corporations, insurance corporations, pension funds, Central Government, local self-governments, social security funds as well as non-profit institutions serving households and Quarterly data supply of capital investments – non-financial corporations, insurance companies, pension funds, central government, local self-governments, social insurance funds as well as non-profit institutions serving households

I. General information

1. Transactions to be included in the report

The following information is to be reported in the requested 20 tables in total:

a) Tables TRH and TRN: data for registration purposes. If the data supplier gives „no" reply to all of the questions under consideration, completion of further tables of the report will not concern him.

b) Tables TB01 to TB04: Data of transactions (capital investment, capital withdrawal) resulting in change in the ownership interest of the foreign direct capital investor(s) in the data supplier and/or of the data supplier in its foreign direct capital investment(s) as well as in the cross-ownership ratio between the parties in the reference period.

b) Tables TB05 to TB06: information relating to the stock of equity instrument as set out in point b) at the end of the reference period.

b) Tables TB07 to TB08: data of reference period relating to income (dividend) due and payable on the share of the foreign direct capital investor(s) in the data supplier and/or of the data supplier in the foreign direct capital investment(s).

e) Table TB09: information data on shares in resident companies acquired by the data supplier from a non-resident, or alienated by the data supplier to a non-resident.

e) Table TB10: transactions of acquirement and alienation of foreign real property by the data supplier in the reference period.

g) Tables beginning with letters TBK or TBT: Assets and liabilities vis-à-vis other non-resident concern member, stock of claims and debts arising from loans (including repo and securities loans and financial leasing), consumer credits, deposits, cash-pool transactions, settlement accounts, bonds and debt securities vis-à-vis foreign direct capital investors, foreign direct capital investments, foreign branches and other non-resident concern members, changes thereof in the reference period, furthermore, debts of the data supplier vis-à-vis foreign direct capital investors due to capital paid but not registered as well as claims of the data supplier vis-à-vis foreign direct capital investments due to capital paid but not registered.

2. Recording the data

The data are to be reporting in respect of foreign direct capital investors, foreign direct capital investments, foreign branches and other non-resident concern members as specified in point I.F.8. sub-points a) - d) of this Annex shall be entered broken down by partners in the report. Identification of the partners shall be made by partner identification codes.

Values shall be reported by rounding to integer.

Claims and debts arising from transactions are to be reported in tables beginning with letters TBK and TBT shall be reported in original currency, at nominal value. Original currency is the currency in which the claim or debt exists. Should data required for breaking down by partners and currencies be not available in relation to the interest rates, they have to be stated by estimates.

II. Detailed information in respect of completion of the tables, method of compilation of the data

1. Content of columns included in several tables

- Partner identification code: code reported by the data supplier in the report R01.

- Securities identifier: The ISIN-code of the security, or in absence of it, the technical code number 111.

The contents of the columns of tables TBK "Assets" and TBT "Liabilities

- Opening stock at the beginning of the period: Opening stock of the reference period which shall be equal to the closing stock of the previous period.

- 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, and which are not classified as other changes.
  In case of buying or selling claims, in the event that the actual sales and purchase price differs from the nominal value, the commercial (market) value of the claim shall be indicated. The market price difference between the nominal value and the commercial value shall be stated in the column of Other changes with opposite sign (relative to the direction of the price difference) which shall be specified in the Table TBK5 designed for specifying the other changes by using the price change code ("PRCH").

- Other changes: All changes that had arisen in the assets and liabilities other than transactions shall be reported in this column. Reasons for the other changes may be: in case of writing off claims, cancellation, re-classification of claims, incorrect report, buying and sale of claims, the cancellation of price difference between the nominal value and the commercial (market) value, debt.

- Closing stock at the end of the period: Closing stock of the reference period the amount of which must correspond to the amount generated by the opening stock +/- the transactions of the period +/- other changes.

The contents of interests of columns of tables TBK and TBT

- Opening stock at the beginning of the period of accrued interests due and payable. Opening stock of accrued interests due and payable, not yet settled financially, regardless of whether any accruals have been accounted in the books. This must correspond to the closing stock at the end of the period of accrued interests due and payable as reported in the previous period.

- Transactions. Accrued interests due and payable for the period: Interests due and payable for the reference period must be reported as stock increasing items, regardless whether they were accrued in the books, or they were settled (or partially settled) during the reference period. It can be defined on residual principle: Interests due and payable for the period = the closing stock of accrued interests due and payable (-) their opening stock (+) interests received or paid (-) other changes.

- Transactions. Interests received and paid during the reference period: Interests received and paid during the reference period, including the capitalized interests (items reducing the closing balance).

- Other changes: Any other changes that had arisen in accrued interest other than transactions.. E.g.: writing off of interest claims, debt forgiveness.

- Closing stock at the end of the period of accrued interests due and payable: Stock at the end of the reference period of accrued interests due and payable, not yet settled financially regardless whether any accruals have been accounted in the books during the reference period. The closing balance must correspond to the amount generated by the opening position (+) the accrued interests due and payable for the period (-), interests paid and received during the reference period (+/-) other changes.

2. Use of prefixes in tables TBK and TBT

b) In case of stocks:
The opening and closing stock shall be indicated in the tables of claims and debts with positive sign, except for Table TBK2 designed for combined statement of claims and debts arising from the settlement accounts and the cash-pool constructions in which the claim shall be indicated with positive and the liabilities with negative sign.

b) In case of transactions:
- In case of gross data supply (in TBKI and TBT tables), the stock increasing as well as stock decreasing transaction shall be indicated with positive sign in separate columns. Using negative mark is allowed only for cancelled items.
- In case of net data supply
   • in case of settlement account and cash-pool construction (in Table TBK2), increase of stocks showing positive balance shall be reported with positive sign, their decrease by negative sign, while increase of stocks showing negative balance, i.e. debt stocks in

respect of their content shall be reported with negative sign, their decrease with positive sign,

- in case of all other instruments (in Tables TBK3, TBT3, TBK4 and TBT4), the stock increases of claims and debts shall be reported with positive sign, while their stock decreases with negative sign.

c) In case of other changes: In the columns of Other changes both positive and negative signs can be used, depending on the fact if the change results in increase or decrease in the stock. For using signs, also the points described in the previous indent must be taken into consideration.

3. Governing regulations for the case of termination of the capital investment relation between the data supplier and the partner

If during the reference period the data supplier's non-resident partner withdraws from the concern or the direct participation relation between the foreign direct capital investor, the foreign direct capital investment and the data supplier terminated, the debt stocks existing against him shall be charged off from the tables beginning with TBK and TBT of data supply of Capital investments (as other change) reported on the reference period and to be re-classified to the monthly data supplies of Other investments R06 or R09, or to the quarterly report R15 reported on the reference period.

4. Data to be reported in the individual tables

Table TB01: Transactions of foreign direct capital investors in relation to their participations in the reporting institution

Table TB01 should be completed if a foreign investor increased or reduced its capital investment in the data supplier in the reference period. In the Table all transactions resulting in change in the subscribed capital as well as all increases and decreases in the accumulated profit and capital reserve implemented from foreign funds shall be reported by partners and transactions. Mutual movements of the reserves are not required to report.

Where a transaction can not unambiguously be linked to a concrete partner, e.g. capital increase charged on the reserve, the transaction shall be allocated among the foreign direct capital investors in accordance with their ownership share.

The transactions are to be reported in the period for which period it is provided for in the prevailing Act C of 2000 on Accounting (hereinafter referred to as: Act on Accounting). Accordingly, increase or decrease of the subscribed capital shall, for example, be reported at the date of its registry in the trade register, in any other case in a period including the date of the memorandum of association, decision of the members' meeting. On the other hand, any asset transferred against the capital reserve shall be reported, as provided for in legal regulations, simultaneously with the movement of assets.

Values have to be entered in the currency of bookkeeping of the data supplier, by rounding to integers.

Content of the fields in the individual columns:

column "c" and "f": Identification codes of capital investment and capital withdrawal transactions

Any of the following transactions codes can be chosen:

codes	Transactions	
	Capital investment	**Capital withdrawals**
PENZ	Cash contribution to subscribed capital: Capital increase by investors from out-sources, i.e. any transaction causing increase of the subscribed capital and not implemented from accumulated profit or capital reserve, also including the capital increase implemented from refunding bonds as well as the amount transferred for foundation or spent on capital increase from dividend appropriated to foreign direct capital investors, excluding the contribution in kind. (Premium resulted from capital increase above the nominal value shall be reported with transaction code JTNE)	Capital withdrawal by cash disbursement (not to credit of reserve)
APPT	Contribution to the subscribed capital by tangibles: Tangible contribution (tangible assets, goods in stock)	Capital withdrawal by delivery of tangibles
APPE	Non-cash contribution, any other contribution in kind, other than contribution in tangibles, e.g. capital increase implemented in form of securities.	Capital withdrawal by delivery in kind, other than tangibles
TART	Capital increase to debit of reserves: Capital increase effected to the debit of the capital or accumulated profit reserve.	Capital reduction to credit of the reserves: Reduction of subscribed capital effected to credit of the capital or accumulated profit reserve.
AVS	Acquisition of equity from the data supplier (assignment of own stocks, business share to the investor)	Disposal of equity by the foreign investor to the data supplier (repurchase of own stocks, business share from the investor)
AVH	Acquisition of equity from a third party (purchase and sale, compensation.. etc.) If acquirement	Disposal of equity by the foreign investor to a third party (by sale and purchase, compensation

		of equity takes place from a non-resident party, the transaction shall be indicated in the table two times, in case of one of the investors as capital investment and in case of the other investor as capital withdrawal.	…etc.). If the third party is non-resident, the transaction shall be indicated in the table two times, in case of one of the investors as capital withdrawal and in case of the other investor as capital investment.)
	JTNE	Movements not affecting the subscribed capital: loss, payment for covering premium, transfer of assets to the credit of reserves, Transactions affecting the accumulated profit and capital reserve as set out in the Accounting Act.	Movements not affecting the subscribed capital: repaid additional payment, assets transferred against reserves, capital withdrawal in proportion of the subscribed capital Transactions affecting the accumulated profit and capital reserve as set out in the Accounting Act.

column "e" and "h":: Market value of capital investment and capital withdrawal transactions

> Here the actual, market value (as laid down in the contract) of the transaction shall be entered in case of an AVS transaction and if the information had been known to the data supplier, also in case of an AVH transaction.

columns "i" -"j": Name and reference number of the resident party in case of acquisition/withdrawal of equity in relation to a third party

> In case of a transaction type AVH, if the affected third party is resident, the data necessary for his identification shall be indicated here.

Table TB02: Transaction of reverse investments affecting their direct participation of less than 10% in the reporting institution

Table TB02 should be completed in case of reverse investment transaction had occurred in the reference period.
Table TB02 shall be completed similarly to Table TB01 as described there.

Table TB03: Transactions affecting the respondent's foreign direct investment or branch office

Table TB03 should be completed by the data supplier in case, whether during the reference period:
- data supplier carried out any transaction relating to its capital investment – capital investment or capital withdrawal transactions, or
- the data supplier transferred money to its foreign branch office or withdrew money from its foreign branch office in framework of cash-flow management.

In the Table all transactions resulting in change in the subscribed capital as well as all increases and decreases in the reserves of equity capital implemented from foreign funds shall be reported by partners and by transactions. Mutual movements of the reserves are not required to report.

When the transaction can not unambiguously be linked to the data supplier as investor – e.g. capital increase charged on reserve –the value of the transaction shall be indicated proportional to the ownership ratio of the respondent.

The transactions shall be reported for the period the Act on Accounting provides registration of the accounting files. If the foreign investment's accounting file is available both according to the country of foreign investment and according other accounting standards (IAS, IFRS) then data according to the provisions of these standards shall be reported.

Values shall be reported in the currency of bookkeeping of the foreign direct capital investment or the branch office.

Content of the fields in the individual columns:

column "c" "f" : Code of type of capital investment and capital withdrawal transactions
Any of the following transactions can be chosen:

Codes	Transactions	
	Capital investments	Capital withdrawals
PENZ	Cash contribution to the subscribed capital: Capital increase implemented by the data supplier from out-sources, i.e. any transaction increasing the subscribed capital and not implemented from reserve elements of the equity capital, including the capital increase executed from refunding bonds as well as the amount transferred for foundation or spent on capital increase from dividend appropriated to the data supplier, but not including the contribution in kind. (Premium resulted from capital increase above the nominal value shall be reported in transaction code JTNE.)	Capital withdrawal by cash disbursement (not to credit of reserve)
APPT	Contribution to the subscribed capital by tangibles: Tangible contribution (tangible assets, goods in stock)	Capital withdrawal by delivery of tangibles
APPE	Non-cash contribution, any other contribution in kind, other than contribution in tangibles, e.g. capital increase implemented in form of securities.	Capital withdrawal by delivery in kind, other than tangibles
TART	Capital increase to debit of reserves: Capital increase effected to the debit of the capital or accumulated profit reserve.	Capital reduction to credit of the reserves: Reduction of subscribed capital effected to credit of the capital or accumulated profit reserve.
AV	Acquisition of equity by the data	Disposal of equity of the data

	supplier (purchase and sale, compensation..etc)	supplier. (purchase and sale, compensation..etc)
JTNE	Movements not affecting the subscribed capital: loss, payment for covering premium, transfer of assets to the credit of reserves,	Movements not affecting the subscribed capital: repaid additional payment, assets transferred against reserves, capital withdrawal in proportion of the subscribed capital
CASH	Money transferred to the foreign branch office in framework of cash-flow management	Money withdrawn from the foreign branch office in framework of cash-flow management

column "e" and "h": Market value of capital investment and capital withdrawal transaction

>In case of an AV transaction, the actual (market) value of the transaction (as included in the contract) shall be indicated here.

column "i" - "j": Name and reference number of the resident party in case of acquirement and alienation of ownership interest in relation to a third party

>These data shall be reported in case of a transaction type AV if the party affected is a resident.

Table TB04: Transactions affecting the reverse investment of the reporting institution in it's direct investor (less than 10 % direct ownership interest)

Table TB04 should be completed in case of reverse investment transaction had occurred with the foreign investor, in the reference period.

Table TB04 shall be completed similarly to Table TB03 as described there.

Table TB05: Stock of equity securities issued by the data supplier, in ownership of its foreign direct investors or in its reverse investments

In Table TB05 equity securities (shares) issued by the data supplier shall be reported which, on the last day of the reference period, were in the ownership of
- its foreign direct investors or
- its reverse investments in the data supplier.

Table TB06: Stock of equity securities in ownership of the data supplier, issued by foreign direct investments or reverse investors.

In Table TB06 equity securities (shares as well as other equity instruments as provided by the legislation of the relevant country) in ownership of the data supplier on the last day of the reference period, issued by foreign investment enterprise shall be reported in the event that the issuer of the security is
- foreign direct capital investment of the data supplier or
- reverse investment relationship with the data supplier.

Content of the fields in the columns:

columns "h" - "j": In the event that the data supplier had deposited the securities indicated in the tables in custody, the data of the custodian shall be reported here. In case of a domestic custodian, in column "h" the reference number of the custodian (the first eight digits of the tax number) shall be indicated (list of the reference number of the domestic custodians is shown in the technical references referred to in Point 9 of Annex 3 of this Decree, published on the web-site of the MNB) and in case of a foreign custodian, the technical reference number "00000001" shall be entered.

Table TB07: Claims related to dividends from the foreign direct investor or foreign direct investment

In Table TB07 stock of claims related to dividends derives from the foreign direct investor or the foreign direct investment at the beginning and at the end of the reference period as well as their changes during the reference period shall be reported.

Content of the fields in the columns:

column "c": Opening stock of claims related to dividends at the beginning of the period
The opening stock of the claims existing at the beginning of the reference period shall be indicated. it has to be equal to the closing stock of the previous period.

column "d": Increase in claims related to dividends
In case of claims deriving from the foreign direct investment, the dividend approved by the foreign company proportional to the interest of the respondent in the reference period shall be reported here (in the report of period corresponding to the date of approval).
In case of claims deriving from the foreign direct investor, the interim dividend paid by the data supplier to the capital investor in the reference period shall be indicated here.

column "e": Decrease of claims related to dividends – capital return tax deducted
In case of claims related to foreign direct investment, the amount of deducted capital return tax after the dividend paid by the foreign company to the data supplier in the reference period shall be reported here (in the report corresponding to the date of dividend payment).
column "f": Decrease of claims related to dividends – other transactions
In case of claims related to foreign direct investment, the dividend paid by the foreign company to the data supplier in the reference period shall be reported here.
In case of claims related to the foreign direct investor, the interim dividend repaid by the capital investor to the data supplier or charge-off of the claim arising from the interim dividend after approval of the statement shall be indicated here.

column "g": Closing position of claims related to dividends at the end of the period
The stock of the claims related to dividends at the end of the reference period shall be reported here. The amount must correspond to the amount generated by the opening stock +/- interim transactions (column "c" (+) column "d" (-) column "e" (-) column "f" (=) column "g").

Table TB08: Liabilities of dividends related to a foreign direct capital investor or foreign direct capital investment

In Table TB08 stock of liabilities of dividend related to foreign direct capital investor or liabilities of interim dividend related to foreign direct capital investment at the beginning and at the end of the reference period as well as their changes during the reference period shall be reported.

Content of the fields of the columns:

column "c": Opening stock of liabilities of dividends at the beginning of the period
   The opening stock of the liabilities at the beginning of the reference period shall be indicated. It shall be equal to the closing stock of the previous period.

column "d": Increase of the liabilities of dividends
   In case of liabilities related to foreign direct capital investment, the interim dividend paid by the foreign company to the data supplier in the reference period shall be indicated here.
   In case of liabilities related to foreign direct capital investor, the dividend approved by the data supplier in the reference period due to the foreign investor shall be reported here.

   In case of interim dividend has been paid to the foreign investor before

   - at the time of dividend declaration payable the full amount of dividend payable (including interim dividend) has to be reported in column "d" of table TB08 as increase in liabilities and at the same time,
   - the amount of interim dividend has to be reported
     - as decrease in liabilities of dividend in column "f" of table TB08 and
     - Furthermore column "f" of table TB07 as decrease in claims as well. (in column "d" of table TB07 the interim dividend payment had to be reported earlier as increase in claims related to dividends.

column "e": Decrease of the liabilities of dividends – capital return tax deducted
   In case of liabilities related to 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 accordance with the prevailing legal regulations in the reference period (in the report of period corresponding to the date of dividend payment).

column "f": Decrease of the liabilities of dividends – other transactions
   In case of liabilities related to foreign direct capital investor, the dividend paid by the data supplier to the foreign capital investor in the reference period shall be indicated here.
   In case of liabilities related to foreign direct capital investment, the interim dividend repaid by the data supplier or charge-off of the liabilities arising from the interim dividend after approval of the statement shall be indicated here.

column "g": Closing stock of liabilities of dividends at the end of the period
   Closing stock of liabilities of the reference period shall be reported here. The amount must correspond to the amount generated by the opening stock (+/-) interim transactions (column "c" (+) column "d" (-) column "e" (-) column "f" (=) column "g").

Table TB09: Acquisition of equity in a resident company from a non-resident or assignment of equity to non- resident

Table TB09 shall be completed in case if equity (exceeding 10%) of a resident company was purchased from a non-resident or sold to a non-resident.

Content of the fields of the columns:
column "a": Direction of the transaction
     Transaction codes:
     SZ= acquisition
     A= assignment

column "c": ISO code of currency
     Currency of the transaction as set out in the contract

column "d": Market value of the transaction
     Value of the transaction as set out in the contract.

 column "e" - "f": Name and reference number of the resident enterprise concerned
     The name and reference number of the resident enterprise in which the data supplier acquired equity from a non-resident party or assigned equity to a non-resident party.

Table TB10: Transactions affecting foreign real estate property

The Table TB10 shall be completed in case he had acquired or assigned foreign real estate (land, building, etc.) in the reference period.
All transactions decreasing and increasing the stock of foreign real estates – sale or purchase, replacement, taking and giving them as contribution in kind, acceptance and transfer free of charge as well as all transactions resulting in change of stock shall be stated in the table. Only transactions executed by the data supplier directly, i.e. not through foreign capital investment, shall be reported here.

If several investors are affected in the transaction (in case of acquisition of a real estate in joint ownership as well as in case of assignment of real estate to ownership of several parties by the data supplier), the transaction shall be split among the individual parties and separate row shall be completed by parties.

Content of the fields in the individual columns:
column "a": ISO code of the country of the foreign real estate
     An ISO code defined according to location of the foreign real estate.

column "b": Statistical status of the counterparty or counterparties participating in the transaction
     Status codes:
     R= resident
     NR= non-resident
     Definition of terms resident and non-resident is laid down in Point I.A.4 of this Annex.

column "e": Type of transaction
     Transaction codes:
     AV= sale and purchase

AP= acceptance of contribution in kind, granting as contribution in kind
CS= replacement
TN= acceptance and transfer free of charge
EG= other

column "f": ISO code of currency of bookkeeping
ISO code of currency of bookkeeping of the data supplier.

column "g" - "h": Value of the foreign real estate acquired or assigned
The value of the foreign real estate acquired or assigned by the data supplier as set out in the contract shall be stated here which amount shall be indicated in the currency of bookkeeping of the data supplier.
In case there are several investors in the transaction, the value of the transaction shall be split among the individual parties in proportion of their ownership interest.

Table TBK1: Loans granted to a foreign direct capital investor, foreign direct capital investment, foreign branch office or some other non-resident member of the enterprise group
Table TBT1: Loans borrowed from a foreign direct capital investor, foreign direct capital investment, foreign branch office or some other non-resident member of the enterprise group

Instruments for selection in column "b" of Table TBK1 and TBT1, respectively:

In case of assets		In case of liabilities	
REPOK	Assets related to repo or securities loan transaction	REPOT	Liabilities on repo or securities loan transaction
PLIZK	Financial leasing claim:	PLIZT	Financial leasing debt:
EHITK	Other claim from loan	EHITT	Other loan debt

a) Reporting of repo or securities loans transaction ("REPOK" and "REPOT")

Assets and liabilities related to non-residents, arising from active and passive repo transactions, sale&buy-back and securities loans transactions shall be stated in the tables Loans borrowed and Loans granted
The transactions shall be reported by each data supplier in breakdown by non-resident partners and original currencies, on gross basis (also considering those transactions in which case the respective transaction is made during the reference period and it is also ended within the reference period concerned).

The following assets related to repo, sale&buy-back and securities loans transactions shall be indicated in Table TBK1 of Loans granted:
- in case of a repo transaction, the assets related to the paid purchase price of an asset bought under futures repurchase obligation, and
- assets related to securities loan transaction in the value of the security lent as set out in the Securities loan contract.

The following liabilities related to repo, sale&buy-back and securities loans transactions shall be indicated in Table TBT1 of Loans borrowed:

- in case of a passive repo transaction, liabilities related to sales price of an asset sold under futures repurchase obligation, and
- liabilities related to securities loan transaction in the value of the security borrowed as set out in the Securities loan contract.

In accordance with the above-mentioned information, all assets and liabilities related to repo, sale&buy-back and securities loans transactions shall be reported. In case of assets and liabilities related to repo, sale&buy-back and securities loans transactions, not the nominal value of the paper but nominal value of the active or passive repo shall be reported (as loan granted or loan borrowed). The "initial foot" is the nominal value that shall be indicated for transactions of assets and liabilities and the result of the transaction (difference between the initial foot and closing foot) shall be reported as interest rate.

b) Reporting of financial leasing transactions („PLIZK" and „PLIZT")

The following assets related to financial leasing transaction shall be stated by the lessor in Table TBK1:

- under contract on loan assets sold against payment in instalments and transferred to a non-resident party in framework of financial leasing and the relating redemptions of leasing fee received in form of instalment payment.

The following liabilities related to the financial leasing transaction shall be stated by the leaseholder in Table TBT1:

- the debt corresponding to the countervalue of the assets borrowed as financial leasing, as invoiced by the lessor and the relating redemptions paid in form of instalment payment.

The amount of the financial leasing equity assets and liabilities shall not include the interests. The interests shall be stated in columns "j"- "m".

c) Reporting of Other loans („EHITK" and „EHITT")

Under assets and liabilities related to loans granted and borrowed the following shall be reported in Table TBK1 and TBT1 under code "EHITK":

- loans disbursed (granted) by the data supplier to a non-resident party or borrowed from non-resident party under a loan contract or credit agreement, including
  - those loans granted to a non-resident by another creditor that had been assigned by the creditor to the data supplier under open assignment (for which reason the data supplier is who has the claim against the non-resident)
  - loans borrowed by the data supplier that had been assigned by the creditor in the original credit agreement to a non-resident party by open assignment and therefore the data supplier has liabilities to the non-resident party,

- the funds placed by the data supplier with non-resident, non-financial corporations, or funds deposited by non-resident partners with the data supplier (collateral, deposit) for which no credit agreement is available to the data supplier, including:
  - deposits, collaterals relating to futures transactions, and

- the mark-to market claims and debts related to assessment of derivative transactions,
- assets and liabilities related to loans existing against non-residents due to pre-financing of claims of customers,
- claims and debts of the data supplier against the non-resident party in relation to factoring (short-term) transactions,
- claims and debts of the data supplier against the non-resident party in relation to forfeting (medium or long-term) transactions,
- all other claims existing against non-resident parties (bought or assumed from resident or non-resident parties), including the liabilities bought or assumed, existing due to claims of export customers not arisen in own right.
- all other liabilities outstanding to non-resident partners under credits taken over (from residents or non-residents) and all other liabilities to non-resident partners taken over (for resident or non-resident partners) including their suppliers' credits

The loans shall be reported at first in the reference period when the stock of assets and liabilities related to non-resident party had been first registered in the books of the data supplier due to disbursement.

The capital increase due to capitalization of interests shall be reported both in the column of the transaction as increase and the capitalized interest (in the columns designed for reporting of interests received and paid during the period) as interests due and payable pro rata time.

If, resulting from its revolving character, the loan debt changes to a loan claim, with a higher amount of loan repayment, or the loan claim changes to a loan debt by the end of the reference period, then the amount of the original credit stock shall be cancelled to zero and the new loan's capital and interest share shall be reported in accordance with the reverse direction either in the table of claims or that of debts as new loan (and the related interest).

Table TBK2: Clearing account or cash-pool assets and liabilities related to foreign direct capital investors, foreign direct capital investment, foreign branch offices or other non-resident member of the enterprise groups

In table TBK2 shall be stated:

- The net money claim or debt of the data supplier existing against a non-resident, recorded on a clearing account.
- The net money claim and debt of the data supplier resulting from cash pool construction as i) pool member against the non-resident pool manager or ii) as pool manager against the non-resident pool members..

The code of instrument in column "b" should be "ESZLAK" both in case of net money claims and debts of the clearing account and net money claims and debts of the cash-pool account as well.

The report requirement is apply also in respect of domestic bank accounts of the data supplier involved in cash pool if the pool manager is a non-resident. The case shall not be reported when cash-polling is effected among the data supplier's own accounts! (This is mostly the case at companies with several divisions and branch offices among bank accounts opened separately for each division and branch office.)

It is characteristic to Table TBK2 that the assets and liabilities must be reported within the same table and the transactions causing change in the stock must be reported on net basis.

The stocks and turnovers shall be reported aggregated by resident partners and the resident partners shall be broken down by currencies aggregated in the report. Accordingly, the assets and liabilities resulting from several clearing accounts or cash-pool constructions against the same partner in the same currency shall be reported consolidated, on net basis (i.e. also the stocks of accounts with negative and positive balances shall be reported netted!).

Interests received and paid on the basis of the clearing account (i.e. interests credited and debited on the account) in the reference period as well as interests received and paid on the basis of assets and liabilities resulted from the cash-pool constructions shall be reported in columns "h" and "i".

Table TBK3: Trade credit assets related to foreign direct capital investors, foreign direct capital investment, foreign branch offices or other non-resident member of the enterprise groups
Table TBT3: Trade credit liabilities related to foreign direct capital investors, foreign direct capital investment, foreign branch offices or other non-resident member of the enterprise groups

In Table TBK3 shall be reported:
- the data supplier's export claims arisen in his own right against customers (in relation to sale of goods and provision of services), including those on which the data supplier has not issued any invoice yet to the customer,
- assets resulting from import advances paid.

In table TBK3 the code of instrument in column "b" should be KERHITK

The following information shall be reported in Table TBT3:
- the data supplier's import debts arisen in his own right against suppliers (in relation to purchase of goods and use of services), including those on which the data supplier has not received any invoice issued by the supplier yet.
- liabilities resulting from export advances received.

In table TBT3 the code of instrument in column "b" should be KERHITT

Transactions causing change in stock of trade credit assets and liabilities in the reference period shall be reported on net basis, therefore indication of positive and negative signs for the transactions is possible. Increase in stock in the reference period shall be stated with positive sign, while the decrease in stock shall be indicated with negative sign.

For opening and closing stock of trade credits only the positive stock may be indicated. Stocks changing prefixes (regardless of the type of transactions causing the change in balance: also rebates, discounts, correction due to defective delivery of goods) shall be reclassified into Other claims and debts of Tables TBK4 and TBT4 as follows:

- the outstanding (unsettled) stocks changed to debts at the end of the reference period shall be reclassified from Table TBK3 into Other debts of TBT4,
- the outstanding (unsettled) stocks changed to debts at the end of the reference period shall be reclassified from Table TBK3 into Other debts of TBT4.

Before the re-classification is implemented, the stocks of trade credit assets and liabilities shall be cancelled to 0 in the column of Transactions of Tables TBK3 and TBT3 in the report of the reference period and the stock with changed character may only be entered as net stock increase (with positive sign) started from 0 stock in the column Transaction of Tables TBT4 and TBK4 (opposite side tables) afterwards.

Cancellation of trade credit assets and liabilities due to withdrawal from the contract (when the import advance paid is retransferred and the export advance received is repaid) shall be accounted as reverse entry with negative sign in the columns of Transactions.

In case of sale of the export loan claim, if the actual value of the sale differs from the nominal value, then the countervalue of the claim shall be indicated in the column of "Transactions" and the difference between the nominal value and the countervalue shall be stated in the columns of "Other changes". (The claims purchased, originally resulted from export against a non resident shall not be indicated here but in Table TBK1 under code "EHITK" with consideration of the definition described there.)

Table TBK4: Assets resulting from debt securities or other assets related to foreign direct capital investors, foreign direct capital investment, foreign branch offices or other non-resident member of the enterprise groups

Table TBT4: Liabilities resulting from debt securities or other liabilities related to foreign direct capital investors, foreign direct capital investment, foreign branch offices or other non-resident member of the enterprise groups

Instruments for selection in column "b" of Table TBK4 and TBT4, respectively:

In case of assets		In case of liabilities	
ERTK	Claim arising from debt securitis	ERTT	Debt arising from debt securities
VALTK	Claim arising from bills	VALTT	Bill debt
EK	Other assets	ET	Other liabilities
TOKEK	Claim for capital paid but not recorded	TOKET	Debt for capital paid but not recorded

a) Reporting of assets and liabilities arising from debt securities ("ERTK" and "ERTT")

The assets arising from debt securities issued by a non-resident, in ownership of the data supplier, shall be reported in the claim side table TBK4 with instrument code "ERTK".
column "n"- "p": In the event that the data supplier had deposited the securities indicated in the tables in custody, the data of the custodian shall be reported here. In case of a domestic custodian, in column "n" the reference number of the custodian (the first eight digits of the tax number) shall be indicated (list of the reference number of the domestic custodians is shown in the technical references referred to in Point 9 of Annex 3 of this Decree) published on MNB homepage in Technical references necessary for provision of the information and in case of a foreign custodian, the technical reference number "00000001" shall be entered.

The liabilities arising from debt securities issued by the data supplier, in ownership of a non-resident shall be reported in the debt side table TBK4 with instrument code "ERTT".

b) Bill receivable or payable (short name of instrument: „VALTK" and/or„VALTT")

In the asset side of table TBK4_ under the short name VALTK receivables arising from bills vis-à-vis non-residents must be reported regardless of how (delivery of goods or services, discounting) and by way of what statistical status of a partner (resident or non-resident) the bill of exchange came to be held by the reporting institution..

In the liability side table TBK4 under short name VALTT" debts arising from bills issued by the reporting institution to non-resident partners must be reported, regardless of the types of debts against which the bill was issued. (purchase of goods or services, issuing of a promissory note) .

If the issuer of the bill determined interest on the value of the bill and the interest is shown in the bill, than the receivables and debts from bills must be reported in amount reduced by interests in columns assets and liabilities of tables in TBK4 and TBT4 and the interests must be reported in columns "Interests".

In case of bill receivable and bill payable ("VALTK" and "VALTT "), column "d" "Securities identifier" and columns "n" - "p" "Custodian of the data supplier" shall not be completed in Tables TBK4 and TBT4.

If a bill of exchange is used as a collateral in a repo transaction, the movement relating to the bill shall also be reported in these tables and not in the report R04 Securities investments.

c) Reporting of other assets and liabilities ("EK" and "ET")

The range of other assets and liabilities includes:

- Items to arrive (where increase and decrease in the instrument concerned is different from the financial performance in terms of time, except for goods and services to arrive owing to export and import). Here must be classified, for example, the following:
    • The data supplier's account is debited due to deposit laid out abroad or loan granted to a non-resident but the partner does not acknowledges his debt against the data supplier yet for technical reasons (e.g. at the end of the reference period).
    • In case of change in ownership of a security at the end of the reference period if the money movement differs in time from the securities movement. These items appear in the table in the event that due to the difference the assets and liabilities arising from it exist at the end of the reference period which shall be reported as other short-term assets and liabilities.
- Substitute for „money" assets and liabilities appearing in form of a cheque against non-resident partners.
- Assets and liabilities for the expired securities still registered by the data supplier in his books.
- Assets and liabilities from trade credits that have changed prefixes, which shall be reported as described for tables for Tables TBK3 and TBT3.
- All other financial instrument that
    • had not been stated either under securities investments or financial derivatives, and

- can not be classified under any of the instruments of assets and liabilities belonging to the Other investments as referred to above.

In case of other assets and liabilities ("EK" and "ET "), the column "d" "Securities identifier", the columns "i" to "m" "Interests" as well as the columns "n" to "p" "Custodian of the data supplier" shall not be completed in Tables TBK4 and TBT4.

d) Claim and debt existing due to capital paid but not registered (codes "TOKEK" and "TOKET respectively)

The claim of the data supplier against his foreign direct capital investment arisen due to capital paid by the data supplier but not yet registered abroad shall be reported in Table TBK4.
The debt of the data supplier against his foreign direct capital investor arisen due to capital paid by the foreign direct capital investor but not yet registered by the Court of Registration shall be reported in Table TBT4.
The net stock change caused by transactions in the reference period shall be reported in both tables in one sum.

Payments effected by the data supplier in the reference period to the registered capital of his foreign direct capital investment shall be considered in Table TBK4 as claim stock increasing transaction while share of the capital registered in the reference period falling on the data supplier as stock reducing transaction.

Payments effected by the individual foreign direct capital investors in the reference period to the registered capital shall be considered in Table TBT4 as debt stock increasing transaction while share of the capital registered in the reference period by the Court of Registration, falling on the individual foreign direct capital investors as stock reducing transaction.

In case of assets and liabilities existing due to capital paid but not registered ("TOKEK" and "TOKET "), the column "d" "Securities identifier", the columns "i" to "m" "Interests" as well as the columns "n" to "p" "Custodian of the data supplier" shall not be completed in Tables TBK4 and TBT4.

Table TBK5: Detailing of other changes in assets against foreign direct capital investors, foreign direct capital investment, foreign branch offices or other non-resident member of the enterprise groups
Table TBT5: Detailing of other changes in liabilities against foreign direct capital investors, foreign direct capital investment, foreign branch offices or other non-resident member of the enterprise groups

For the identification of the amount is to be detailed you should give here the partner identification code, instrument code and the currency as well, reported on the tables before.

The amounts indicated in the column of Other stock changes of Tables TBK1-2-3-4 shall be specified in Table TBK5 by types of other stock changes. The amounts indicated in the column of Other stock changes of Tables TBT1, TBT2, TBT3 and TBT4 shall be specified in Table TBT5 by types of other stock changes.

Content of the columns:
column "d": Reason of other change
        Any of the following codes shall be chosen:

In case of assets		In case of liabilities	
KLE	Writing off of claim		
KOVEL	Cancellation of claim	ADEL	Cancellation of debt
ATSO	Reclassification	ATSO	Reclassification
HIBA	Erroneous report	HIBA	Erroneous report
ARVA	In case of purchase and sale of a claim, differences between the nominal value and the commercial (market) value		

The code of Reclassification ("ATSO") shall be applied, for example,
- in case of carrying over between the tables within the data supplies and the tables of differing data supplies,
- in case of multicurrency loans if the loan is changed to the currency used to another currency.

The code of Erroneous report ("HIBA") shall be applied, for example,
- in case correction of items indicated in the report of the previous period erroneously,
- if the opening stock of assets and liabilities according to the accounting records differs (for example, due to back-posting or cancelled items) from the value of closing stock reported in the previous period.

column "e": Part amount

The aggregate amount of other stock changes reported in Tables TBK1-2-3-4 as well as tables TBT1, TBT3 and TBT4 shall be reported according to reasons causing other stock changes, broken down to part amounts, completing new rows for each part amount.
The part amount belonging to the other change occurred for reason of change indicated in column "d" shall be stated here. The part amount may be either negative or positive.

III. Instructions for submitting the report
Mode of submitting: by post or through EBEAD
Form of submitting: on paper or in electronic form
Recipient of the report: MNB Statistics

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 3	**2 0 0**			

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)	

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 3	**2 0 0**			

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
r	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
r	a	b	c	d	e	f	g	h			i	j
01												
02												
03												
...												
...												
nn												

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 3	2 0 0			

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										

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 3	2 0 0			

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)
				unit			
	identification	definition (short name)	denomination currency	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		
				one unit						
	identification	definition (short name)	denomination currency	nominal value	closing price at stock exchange (with two decimals)			registration number	name	ISO country code
	a	b	c	d	e	f	g	h	i	j
01										
02										
03										
...										
nn										

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 3	2 0 0			

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	Opening balance at the beginning of the period	Increase in claims	Claims related to Dividends		Closing balance at the end of the period
					Decrease of claims		
					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	Opening balance at the beginning of the period	Increase in liabilities	Dividend liability		Closing balance at the end of the period
					Decrease of receivables		
					Deducted tax	Other transaction	
	a	b	c	d	e	f	g
01							
02							
03							
…							
nn							

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 3	2 0 0			

TB09 table

Acquisition of 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						

NBH report identifier | Reporting period | Reg. number of the reporting institution | Completion date year / month / day | Type of document (E,M)

R 0 3 | 2 0 0 | | |

TB10 table
Transactions affecting real estates properties abroad (data in currency rounding to integers)

Serial number	Foreign real estate country ISO code	Resident party/ parties			Transaction type	ISO code of the currency of book keeping	Transactions	
		Statistical status of the other party/parties involved in the transaction	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								

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 0 3	2 0 0			

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						

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of docu-ment (E,M)
R 0 3	2 0 0 □ □	□□□□□□□	□□□□ □□ □□	□

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						

Quarterly report of capital investments
- other minetray institutions, other financial investors and companies performing financial supplementary activities

TRH table
Registration data of reporting institutions

Serial no.	Definition	Data
		a
01	Is it true for the reporting institution that on the beginning or the end of the reference quarter the amount of the shareholder's equity of foreign investors is not less than 1 billion HUF or less than minus l billion HUF (1=yes 0=no)	
02	If your answer is "yes" for row 01, did you have any non-resident investor with 10% or higher direct participation at the beginning or end of the reference period? (1=yes 0=no)	
03	reference period it hat 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 property transferred to a foreign branch is not less than 100 million HUF? (1=yes 0=no)	
04	Did you buy from, or did you sell to, a non-resident at least 10% participation in a resident company during the reporting period in the amount of at least HUF 250 million? (1=yes 0=no)	
05	Did you acquire or transfer foreign real estate property during the reporting period? (1=yes 0=no)	
06	Have you got any assets from or liabilities to foreign direct capital investors, foreign direct capital investments, foreign branch offices or other members of the enterprise group other then those related to the ownership relation at the beginning or end of the reporting period? (1=yes 0=no)	

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 1 3	2 0 0			

TB01 table

Transactions of foreign direct capital investors in relation to their participations in the reporting institution (data in full currency)

Serial no.	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				Name	Registration number
			Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value			
	a	b	c	d	e	f	g	h		i	j
01											
02											
03											
...											
...											
nn											

TB02 table

Transaction of cross-owner foreign direct investments affecting their direct participation of less than 10% in the reporting institution (data in full currency)

Serial no.	Partner ID code of foreign direct capital investments, which is cross-owner 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				Name	Registration number
			Transaction type code	Nominal value	Market value	Transaction type code	Nominal value	Market value			
	a	b	c	d	e	f	g	h		i	j
01											
02											
03											
...											
...											
nn											

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 no.	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 in which 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 of the reporting institution affecting its participation on foreign direct capital investments or a branch office (data in currency rounding to integers)

Serial no.	Foreign direct capital investor, cross-owned 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 in which 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										

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 1 3	2 0 0			

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 portfolio at the end of the reporting period, owned by a on-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 no.	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	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											

89

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 1 3	2 0 0 [ ]	[ ][ ][ ]	[ ][ ][ ]	[ ]

TB07 table
Claims related to dividends from foreign direct investors or foreign direct investments (data in currency rounding to integers)

Serial no.	Non-resident partner identificiation code	Currency	Opening balance at the beginning of the period	Claims related to Dividends			
				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 no.	Non-resident partner identificiation code	Currency	Opening balance at the beginning of the period	Dividend liability			
				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							

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 1 3	2 0 0 ☐			

TB09 table

Acquisition of 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						

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 1 3	2 0			

TB10 table

Transactions affecting real estates properties abroad (data in currency rounding to integers)

Serial no.	Foreign real estate country ISO code	Resident party/parties			Transaction type	ISO code of the currency of book keeping	Transactions	
		Statistical status of the other party/parties involved in the transaction	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								

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R **1** **3**	**2** **0** **0** ☐ ☐	☐☐☐☐☐☐☐	☐☐☐☐ ☐☐ ☐☐	☐

TB11 table

Assets concerning foreign direct capital investments due to paid in but not subscribed capital by the reporting institutions

Serial no.	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						

TB12 table

Liabilities related to paid-in but not subscribed capital by the investor

Serial no.	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						

GUIDLINES FOR COMPLETION

Monthly data supply of capital investments – other monetary institutions, other financial intermediaries and financial auxiliaries
and
Quarterly data supply of capital investments – other monetary institutions other financial intermediaries and financial auxiliaries

I. General information

1. Transactions to be included in the report

The following information is to be reported in the requested13 tables in total:
a) Tables TRH and TRN: data for registration purposes. If the data supplier gives „no" reply to all of the questions under consideration, completion of further tables of the report will not concern him.

b) Tables TB01 to TB04: Data of transactions (capital investment, capital withdrawal) resulting in change in the ownership interest of the foreign direct capital investor(s) in the data supplier and/or of the data supplier in its foreign direct capital investment(s) as well as in the cross-ownership ratio between the parties in the reference period.

b) Tables TB05 to TB06: information relating to the stock of equity instrument as set out in point b) at the end of the reference period.

b) Tables TB07 to TB08: data of reference period relating to income (dividend) due and payable on the share of the foreign direct capital investor(s) in the data supplier and/or of the data supplier in the foreign direct capital investment(s).

e) Table TB09: information data on shares in resident companies acquired by the data supplier from a non-resident, or alienated by the data supplier to a non-resident.

e) Table TB10: transactions of acquirement and alienation of foreign real property by the data supplier in the reference period.

g) Table TB11: claim against foreign direct capital investment due to capital paid by the data supplier but not registered yet and its change.

Table TB12: any debt against foreign direct capital investor due to capital paid but not registered and its change shall be reported.

2. Recording the data

The data are to be reporting in respect of foreign direct capital investors, foreign direct capital investments and foreign branches as specified in point I.F.8. sub-points a)- c) of this Annex shall be entered broken down by partners in the report. Identification of the partners shall be made by partner identification codes.

Values shall be reported by rounding to integers..

II. Detailed information in respect of completion of the tables

1. Content of columns included in several tables

- Partner identification code: Code submitted by the data supplier in the report R01.
- Securities identifier: The ISIN-code of the security, or in absence of it, the technical code number 111.

2. Data to be reported in the individual tables

Table TB01: Transactions affecting the ownership interest of foreign direct capital investors in the reporting enterprise

Table TB01 should be completed if a foreign capital investor increased or reduced its capital investment in the data supplier in the reference period. In the Table all transactions resulting in change in the subscribed capital as well as all increases and decreases in the accumulated profit and capital reserve implemented from foreign funds shall be reported by partners and transactions. Mutual movements of the reserves are not required to report.

Where a transaction can not unambiguously be linked to a concrete foreign direct capital investor, e.g. capital increase charged on the reserve, the transaction shall be allocated among the foreign direct capital investors in accordance with their ownership share.

The transactions are to be reported in the period for which period it is provided for in the prevailing Act C of 2000 on Accounting (hereinafter referred to as: Act on Accounting). Accordingly, increase or decrease of the subscribed capital shall, for example, be reported at the date of its registry in the trade register, in any other case in a period including the date of the memorandum of association, decision of the members' meeting. On the other hand, any asset transferred against the capital reserve shall be reported, as provided for in legal regulations, simultaneously with the movement of assets.

The value data have to be entered in the currency of bookkeeping of the data supplier, by rounding to integers.

Content of the fields in the individual columns:

Any of the following transactions codes can be chosen:

odes	Transactions	
	Capital investments	**Capital withdrawals**
PENZ	Cash contribution to subscribed capital: Capital increase by investors from out-sources, i.e. any transaction causing increase of the subscribed capital and not implemented from accumulated profit or capital reserve, also including the capital increase	Capital withdrawal by cash disbursement (not to credit of reserve)

	implemented from refunding bonds as well as the amount transferred for foundation or spent on capital increase from dividend appropriated to foreign direct capital investors, excluding the contribution in kind. (Premium resulted from capital increase above the nominal value shall be reported with transaction code JTNE)	
APPT	Contribution to the subscribed capital by tangibles: Tangible contribution (tangible assets, goods in stock)	Capital withdrawal by delivery of tangibles
APPE	Non-cash contribution, any other contribution in kind, other than contribution in tangibles, e.g. capital increase implemented in form of securities.	Capital withdrawal by delivery in kind, other than tangibles
TART	Capital increase to debit of reserves: Capital increase effected to the debit of the capital or accumulated profit reserve.	Capital reduction to credit of the reserves: Reduction of subscribed capital effected to credit of the capital or accumulated profit reserve.
AVS	Acquisition of equity by the foreign investor from the data supplier (assignment of own stocks, business share to the investor)	Disposal of equity by the foreign investor to the data supplier (repurchase of own stocks, business share from the investor)
AVH	Acquisition of equity from a third party (purchase and sale, compensation… etc.) If acquirement of equity takes place from a non-resident party, the transaction shall be indicated in the table two times, in case of one of the investors as capital investment and in case of the other investor as capital withdrawal.	Disposal of equity by the foreign investor to a third party (by sale and purchase, compensation …etc.). If the third party is non-resident, the transaction shall be indicated in the table two times, in case of one of the investors as capital withdrawal and in case of the other investor as capital investment.)
JTNE	Movements not affecting the subscribed capital: loss, payment for covering premium, transfer of assets to the credit of reserves, Transactions affecting the accumulated profit and capital reserve as set out in the Accounting Act.	Movements not affecting the subscribed capital: repaid additional payment, assets transferred against reserves, capital withdrawal in proportion of the subscribed capital Transactions affecting the accumulated profit and capital reserve as set out in the Accounting Act.

column "e" and "h": Market value of capital investment and capital withdrawal transactions.
Here the actual, market value (as laid down in the contract) of the transaction shall be entered in case of an AVS transaction and if the information had been known to the data supplier, also in case of an AVH transaction.

column "i" - "j": Name and reference number of the resident party in case of acquisition/withdrawal of equity in relation to a third party
In case of a transaction type AVH, if the affected third party is resident, the data necessary for his identification shall be indicated here.

Table TB02: Transaction of reverse investments affecting their direct participation of less than 10% in the reporting institution

Table TB02 should be completed in case of reverse investment transaction had occurred in the reference period.
Table TB02 shall be completed similarly to Table TB01 as described there.

Table TB03: Transactions affecting the respondent's foreign direct investment or branch office

Table TB03 should be completed by the data supplier in case, whether during the reference period:

- data supplier carried out any transaction relating to its capital investment – capital investment or capital withdrawal transactions, or

- the data supplier transferred money to its foreign branch office or withdrew money from its foreign branch office in framework of cash-flow management.

In the Table all transactions resulting in change in the subscribed capital as well as all increases and decreases in the reserves of equity capital implemented from foreign funds shall be reported by partners and transactions. Mutual movements of the reserves are not required to report.

When the transaction can not unambiguously be linked to the data supplier as investor of the foreign interest – e.g. capital increase charged on reserve – the share of the value of the transaction shall be indicated proportional to the ownership ratio of the respondent.

The transactions shall be reported for the period the Act on Accounting provides registration in the accounting files. If the foreign investment's accounting file is available both according to the country of foreign investment and according to other accounting standards (IAS, IFRS), then data according to these provisions shall be reported.

Values shall be reported in the currency of bookkeeping of the foreign direct capital investment or the branch office.

Content of the fields in the individual columns:

column "c" and "f":: Code of type of capital investment and capital withdrawal transactions
Any of the following transactions can be chosen:

Codes	Transactions	
	Capital investments	**Capital withdrawals**
PENZ	Cash contribution to the subscribed capital: Capital increase implemented by the data supplier from out-sources, i.e. any transaction increasing the subscribed capital and not implemented from reserve elements of the equity capital, including the capital increase executed from refunding bonds as well as the amount transferred for foundation or spent on capital increase from dividend appropriated to the data supplier, but not including the contribution in kind. (Premium resulted from capital increase above the nominal value shall be reported in transaction code JTNE)	Capital withdrawal by cash disbursement (not to credit of reserve)
APPT	Contribution to the subscribed capital by tangibles: Tangible contribution (tangible assets, goods in stock)	Capital withdrawal by delivery of tangibles
APPE	Non-cash contribution, other than contribution in kind, e.g. capital increase implemented in form of securities.	Capital withdrawal by delivery in kind, other than tangibles
TART	Capital increase to debit of reserves: Capital increase effected to the debit of the capital or accumulated profit reserve.	Capital reduction to credit of the reserves: Reduction of subscribed capital effected to credit of the capital or accumulated profit reserve.
AV	Acquisition of equity the data supplier (purchase and sale, compensation.. etc)	Disposal of equity of the data supplier. (purchase and sale, compensation.. etc)
JTNE	Movements not affecting the subscribed capital: loss, payment for covering premium, transfer of assets to the credit of reserves,	Movements not affecting the subscribed capital: repaid additional payment, assets transferred against reserves, capital withdrawal in proportion of the subscribed capital
CASH	Money transferred by the reporting institution to the foreign branch office in framework of cash-flow management	Money withdrawn by the reporting institution from the foreign branch office in framework of cash-flow management

column "e" and "f": Market value of capital investment and capital withdrawal transactions

In case of an AV transaction, the actual (market) value of the transaction (as included in the contract) shall be indicated here.

columns "i" - "j": Name and reference number of the resident party in case of acquirement and alienation of ownership interest in relation to a third party

These data shall be reported in case of a transaction type AV if the party affected is a resident.

Table TB04: Transactions affecting the reverse investment of the reporting institution in it's direct investor (less than 10 % direct ownership interest

Table TB04 should be completed by in case of reverse investment transaction had occurred with the foreign capital investor, in the reference period.

Table TB04 shall be completed similarly to Table TB03 as described there.

Table TB05: Stock of equity securities issued by the data supplier, in ownership of its foreign direct investors or in its reverse investments

In Table TB05 equity securities (shares) issued by the data supplier shall be reported which, on the last day of the reference period, were in the ownership of
- its foreign direct capital investors or
- its reverse investments in the data supplier.

Table TB06: Stock of equity securities in ownership of the data supplier, issued by foreign direct investments or reverse investors.

In the Table06 equity securities (shares as well as other equity instruments as provided by the legislation of the relevant country) in ownership of the data supplier on the last day of the reference period, issued by foreign investment enterprise shall be reported in the event that the issuer of the security is
- foreign direct capital investment of the data supplier or
- reverse investment relationship with the data supplier.

Content of the fields in the columns:

column "h"- "j": In the event that the data supplier had deposited the securities indicated in the tables in custody, the data of the custodian shall be reported here. In case of a domestic custodian, in column "h" the reference number of the custodian (the first eight digits of the tax number) shall be indicated (list of the reference number of the domestic custodians is shown in the technical references referred to in Point 9 of Annex 3 of this Decree, published on the web-site of the MNB) and in case of a foreign custodian, the technical reference number "00000001" shall be entered.

Table TB07: Claims related to dividend against a foreign direct investor or foreign direct investment

In Table TB07 stock of claims for dividend existing against a foreign direct capital investor or foreign direct capital investment at the beginning and at the end of the reference period as well as their changes during the reference period shall be reported.

Content of the fields in the individual columns:

column "c": Opening stock of claim for dividend at the beginning of the period
The opening stock of the claim existing at the beginning of the reporting period shall be indicated which shall be equal to the closing stock of the previous period.

column "d": Increase of claim for dividend
In case of claim existing against foreign direct capital investment, part falling on the data supplier from the dividend approved by the foreign company in the reference period shall be reported here (in the report of period corresponding to the date of approval).
In case of claim existing against a foreign direct capital investor, the interim dividend paid by the data supplier to the capital investor in the reference period shall be indicated here.

column "e": Decrease of claims related to dividends – tax deducted
In case of claims relates to foreign direct capital investment, the amount of dividend tax deducted on dividend paid by the foreign company to the data supplier in the reference period shall be reported here (in the report of period corresponding to the date of dividend payment).

column "f": Decrease of claim for dividend – other transactions
In case of claim existing against foreign direct capital investment, the dividend paid by the foreign company to the data supplier in the reference period shall be stated here.
In case of claim existing against a foreign direct capital investor, the interim dividend repaid by the capital investor to the data supplier or charge-off of the claim arising from the interim dividend after approval of the statement shall be indicated here.

column "g": Closing stock of claims for dividend at the end of the period
Closing position of the reference period shall be reported the amount of which must correspond to the amount generated by the opening stock +/- interim transactions (column "c" (+) column "d" (-) column "e" (-) column "f" (=) column "g").

Table TB08: Liabilities of dividends related to a foreign direct capital investor or foreign direct capital investment

In Table TB08 stock of liabilities of dividend related to foreign direct capital investor or liabilities of interim dividend related to foreign direct capital investment at the beginning and at the end of the reference period as well as their changes during the reference period shall be reported.

Content of the fields of the columns:

column "c": Opening stock of liabilities of dividends at the beginning of the period
The opening stock of the liabilities at the beginning of the reference period shall be indicated. It shall be equal to the closing stock of the previous period.

column "d": Increase of debt of dividend

In case of liabilities related to 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 case of liabilities related to foreign direct capital investor, the dividend approved by the data supplier in the reference period due to the foreign investor shall be reported here.

In case of interim dividend has been paid to the foreign investor before

- at the time of dividend declaration payable the full amount of dividend payable (including interim dividend) has to be reported in column "d" of table TB08 as increase in liabilities and at the same time,
- the amount of interim dividend has to be reported
  - as decrease in liabilities of dividend in column "f" of table TB08 and
  - furthermore in column "f" of table TB07 as decrease in claims of dividend as well. (in column "d" of table TB07 the interim dividend payment earlier had to be reported as increase in claims related to dividends.

column "e": Decrease of liabilities of dividend – tax deducted

In case of liabilities related to 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 accordance with the prevailing legal regulations in the reference period (in the report of period corresponding to the date of dividend payment).

column "f": Decrease of the liabilities of dividends – other transactions

In case of liabilities related to foreign direct capital investor, the dividend paid by the data supplier to the foreign capital investor in the reference period shall be indicated here.

In case of liabilities related to foreign direct capital investment, the interim dividend repaid by the data supplier or charge-off of the liabilities arising from the interim dividend after approval of the statement shall be indicated here.

column "g": Closing stock of liabilities of dividends at the end of the period

The stock of the liabilities related to dividends at the end of the reference period shall be reported here. The amount of which must correspond to the amount generated by the opening stock (+/-) interim transactions (column "c" (+) column "d" (-) column "e" (-) column "f" (=) column "g").

Table TB09: Acquisition of equity in a resident company from a non-resident or assignment of equity to a non- resident

Table TB09 shall be completed in case if equity (exceeding 10%) of a resident company was purchased from a non-resident or sold to a non-resident.

Content of the fields of the columns:
column "a": Direction of the transaction
Transaction codes:
SZ= acquisition
A= assignment

column "c": ISO code of currency
Currency of the transaction as set out in the contract

column "d": Market value of the transaction
        Value of the transaction as set out in the contract.

columns "e" - "f": Name and reference number of the resident enterprise concerned
        The name and reference number of the resident enterprise in which the data supplier
        acquired equity from a non-resident party or assigned equity to a non-resident party.

Table TB10: Transactions affecting foreign real estate property

The Table TB10 shall be completed in case he had acquired or assigned foreign real estate (land, building, etc.) in the reference period.
All transactions decreasing and increasing the stock of foreign real estates – sale or purchase, replacement, taking and giving them as contribution in kind, acceptance and transfer free of charge as well as all transactions resulting in change of stock – shall be stated in the table, however, only transactions executed by the data supplier directly, i.e. not through foreign capital investment shall be indicated here.

If several investors are affected in the transaction (in case of acquisition of a real estate in joint ownership as well as in case of assignment of real estate to ownership of several parties by the data supplier), the transaction shall be split among the individual parties and separate row shall be completed by parties.

Content of the fields in the individual columns:
column "a": ISO code of the country of the foreign real estate
        An ISO code defined according to location of the foreign real estate.

column "b": Statistical status of the counterparty or counterparties participating in the transaction
        Status codes:
        R= resident
        NR= non-resident
        Definition of terms resident and non-resident is laid down in Point I.A.4 of this Annex.

column "e": Type of transaction
        Transaction codes:
        AV= sale and purchase
        AP= acceptance of contribution in kind and granting as contribution in kind
        CS= replacement
        TN= acceptance and transfer free of charge
        EG= other

column "f": ISO code of currency of bookkeeping
        ISO code of currency of bookkeeping of the data supplier.

columns "g" - "h": Value of the foreign real estate acquired or assigned

        The value of the foreign real estate acquired or assigned by the data supplier as set out in the contract shall be stated here which amount shall be indicated in the currency of bookkeeping of the data supplier.
        In case there are several investors in the transaction, the value of the transaction shall be split among the individual parties in proportion of their ownership interest.

Table TB11: Assets concerning foreign direct capital investments due to capital paid in but not subscribed by the reporting institutions

The stock of claim of the data supplier against his foreign direct capital investment arisen due to capital paid but not registered by the data supplier and its change shall be reported in Table TB11.

column "b": Instrument
Instrument code:
TOKEK = claim for capital paid but not registered

column "d": Opening stock of claim at the beginning of the period
Opening stock of claim at the beginning of the reference period which shall be equal to the closing stock of the previous period.

column "e": Transactions
Change in stock caused by the transaction shall be reported on net basis, in one amount.
In case of a TOKEK instrument, payments effected by the data supplier in the reference period to the subscribed capital of his foreign capital investment shall be considered as claim stock increasing transaction while share of the capital registered abroad in the meantime, falling on the data supplier as stock reducing transaction.

column "f": Closing stock of debts at the end of the period
Closing stock of the reference period the amount of which must correspond to the amount generated by the opening stock (+/-) the transactions of the period.

Table TB12: Liabilities related to paid-in but not subscribed capital by the investor

The stock of liabilities of the data supplier due to capital paid in but not subscribed and its change shall be reported in Table TB12.

column "b": Instrument
Instrument code:
TOKET = debt for capital paid but not registered

column "d": Opening stock of the liabilities at the beginning of the period
Opening stock of liabilities at the beginning of the reference period which shall be equal to the closing stock of the previous period.

column "e": Transactions
Change in stock caused by the transactions shall be reported on net basis, in one amount.
In case of a TOKET instrument, payments effected by the individual foreign direct capital investors to the subscribed capital shall be considered as stock of liabilities increasing transaction while the share of the capital subscribed by the Court of Registration in the meantime, as stock reducing transaction in proportion of the share of the individual foreign direct capital investors.

column "f": Closing stock of liabilities at the end of the period

Closing stock of liabilities of the reference period. The amount must correspond to the amount generated by the opening stock (+/-) the transactions of the period.

III. Instructions for submitting the report

Mode of submitting: by post or through EBEAD
Form of submitting: on paper or in electronic form
Recipient of the report: MNB Statistics

MNB report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 4	**2 0 0**			

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 — Closing balance at the end of the reference period	Securities managed in custody abroad		Closing balance at the end of the reference period	Dividend received during the reference period (in the original currency, to two places of decimals)
					Custodian's name	Custodian's ISO country code		
	a	b	c	d	e	f	g	h
01								
02								
03								
04								
..								
..								
nn								

MNB report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 4	2 0 0			

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 report identifier	Reporting period	Completion date year / month / day	Reg. number of the reporting institution	Type of document (E,M,N)
R 0 4	2 0 0			

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 report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 4	2 0 0			

ERT4
Active and passive repo, buy and sell back, sell and buy back, securities lending transactions of the data supplier

Serial number	Securities				Partner			custodian			Data supplier's custodian				Stock of securities		Transfer date	
	identifier	description (short name)	Type of transaction	Direction of transaction	registration number	name	ISO country code	registration number	name	ISO country code	registration number	name	ISO country code	Code of the monitoring unit	Closing balance at the end of the rereference period	First transfer	Second transfer
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q
01																	
02																	
03																	
04																	
..																	
..																	
..																	
nn																	

MNB report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 4	2 0 0			

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					

110

MNB identification code: **R04**

GUIDELINES FOR COMPLETION

Securities investments

I.   General instructions

1.   Transactions to be included in the report

Reports must include all securities:

- issued by residents or non-residents and   held by the data supplier and not kept with a domestic reporting custodian
- issued by the data supplier on foreign or domestic market

whether or not they were issued as a public or private offering, as book-entry securities or printed on paper, on foreign or domestic market and traded on the stock exchange, on the over-the-counter market, or non-negotiable.

Reports must include securities investments held vis-à-vis direct foreign investors, direct foreign investments and other non-resident company group members, that are equity securities (shares, investment units etc.) or debt securities (bonds, treasury bills and other money market instruments classified as securities etc.) and are to be reported in the tables of this data supply, whether or not such securities are also included in reports submitted by direct capital investments (R02, R03, R12, or R13). In terms of income generated by securities investments, this report requires only data on dividends (that is, income from equity securities), in the amount and in the period of financial settlement (payment of dividends and interim dividends, repayments).

Reporting is not required for securities listed hereunder (they are given in reports on other investments: R06, R07, R08, R09, R15, R16 and R17, or on direct capital investments: R02 and R12):
- bills,
- expired securities.

Securities managed in custody include securities deposited directly by the reporting agent with the custodian (primary custody) for securities custody management, safeguarding or trusteeship whether or not the custodian has transferred the securities to secondary custody.

Foreign branch offices of the data supplier – contrary to accounting rules – are considered non-resident. Therefore, securities owned by foreign branch offices are not to be included in this report.

2.   Reporting of securities stocks

Securities stocks must be reported in all tables of the report in the following way

a) For equity securities, portfolios are to be listed in tables by the piece; debt securities are to given in the report at face value, in the original denomination of the securities, stated in integer.

b) For bonds repayable during the term too, the nominal value adjusted with the repayments has to be reported in the tables. If repayment date corresponds to the last day of reference period, the reduced capital value has to be reported. If the last day of the reference period falls on a holiday, capital decrease is to be calculated on this date, therefore the adjusted value is to be provided in the report.

c) Securities denominated in the currencies of EMU (Economic and Monetary Union) states, and are still in circulation are to be reported as if they were denominated in euro, and stock values are to be computed on the basis of the exchange rates of euro member currencies linked to the euro.

d) When computing closing stock of securities, any events that have caused substantial changes between the reporting date and the closing date of the reference period must be taken into consideration.

3. Securities identification codes

Securities should be given in the tables under individually, securities issued in a series are to be reported under the individual identification number of the securities series.
In this way, data for each security, or for a series of securities make up one line in the given tables.

a) Primary securities identification code is ISIN-code.
This is an internationally used alphanumerical code that corresponds to the ISO 6166 standard, is issued in each country by the central depository, and is used to define and identify equity securities and debt securities.
In the case of depository receipts (ADR, EDR, GDR etc.) the ISIN code of the depository receipt must be reported.
b) If the specific security does not have an ISIN-code, then „111" is to be given in the corresponding field of the table. In the case of these securities (for a particular reporting institution) the "Securities description" field is used as individual identifier: for securities series reported under code 111, different descriptions (short name) should be used for the securities series, but the same series must be reported under the same description in each table.
All equity securities which are reported under Code 111 should also be reported with descriptive data in table ERT3.

II. Detailed information on completing tables, the method for compiling data

Table ERT1: Data supplier's investments into resident and non-resident securities

The table contains the closing stock at the end of the current period for securities owned by the reporting agent, issued by residents or non-residents (on foreign or domestic markets), not managed in custody, as well as securities placed with a foreign (non-resident) custodian. Securities that are in custody, safe deposit, or deposited for other purposes with resident reporting custodians are not required to be reported!

Data suppliers have to report securities issued and owned by themselves not in this table, but in table ERT2.

Data content of fields in certain columns:

column „a": Securities identifier: The ISIN-code allocated for the specific security is to be entered in the field, or if the security has no ISIN-code, then code „111" is to be entered.

column „b": Securities description (short name): Must be reported exact short name of securities (this is a short code-type name that defines the type of securities). If the security is listed in several tables, this name must be identical in each table.
In the case of depository receipts must be given the type in the name also (ADR, EDR, GDR etc.).

column „c": Code of the monitoring unit: In the case of equity-type securities, the DB code (number of securities), for debt securities the currency ISO code of the denomination of the security needs to be reported The depository receipts have to be specified in the quantity units of the underlying securities.

column „d": Closing balance at the end of the reference period not managed in custody: Total stock of non-deposited securities of total securities owned by data supplier is to be given for last day of the reference period as the value date in units specified in field c).

columns „e – g": Data related to securities managed in custody abroad, of securities owned by data supplier:

    column „e": Name of foreign custodian: The short name of foreign custodian must be given.

    column „f": For ISO country code of foreign custodian, must be specified the country where headquarters of foreign custodian institution is located.

    column „g": Closing balance at end of reference period kept with foreign custodian: total stock of securities owned by reporting agent that are kept with a foreign custodian, for last day of current period as the value date in units specified in field c).

column „h": Dividend received during the reference period: This field should include total income calculated per 1 unit of equity securities reported in the table, received in the reference period, preferably including tax amount, denominated in currency of the equity,(to two places of decimals). Any dividend amounts paid in other currencies are to be converted into the currency of the equity.
The dividend amount collected may be an interim dividend, accordingly, payments may be made under the title repayment of interim dividend, which accordingly would be included in the table with a minus sign.
(It is possible that the equity may no longer be included in the closing stock of the reference period, however, it must be given the amount of dividends received for securities held during the reference period, or the amount of interim dividends repaid, in the field corresponding to the securities line!)

Table ERT2: Securities issued by the data supplier

All data on securities that have been issued by the data supplier on foreign or domestic markets that are not yet expired (in case of debt securities) or have not been finally cancelled (in case of shares following a decrease of capital) must be reported.

Data content of fields in certain columns:

column „a": Securities identifier: The ISIN-code allocated for the specific security is to be entered in the field, or if the security has no ISIN-code, then code „111" is to be entered.

column „b": Securities description (short name): Must be reported exact short name of securities (this is a short code-type name that defines the type of securities). If the security is listed in several tables, this name must be identical in each table.

In the case of depository receipts must be given the type in the name also (ADR, EDR, GDR etc.).

column „c": Code of the monitoring unit: In the case of equity-type securities, the DB code (number of securities), for debt securities the currency ISO code of the denomination of the security needs to be reported The depository receipts have to be specified in the quantity units of the underlying securities.

column „d": Total issued quantity at the end of the reference period: for each line (for each series of securities) the total stock of securities issued by data supplier that have not yet matured or have not been cancelled is to be given for the last day of the reference period as the value date in units specified in field c).

columns „e – h": Of this held by the data supplier institution: for each line (for each series of securities) data need to be given on issued securities that are owned on the last day of the reference period (not yet sold, not traded, or repurchased), are not managed in custody, or are deposited with a foreign custodian.

column „e": Closing balance at the end of the reference period not managed in custody: this field should include total stock of securities not deposited with a custodian of the securities stock issued and owned by the data supplier for the last day of the reference period as the value date in units specified in field c).

column „f": Custodian's name: short name of foreign custodian must be given in this field (if data are given in field h).

column „g": Custodian's ISO country code: if data is given in field h), the ISO country code of the foreign custodian is to be given here.

column „h": Closing balance at the end of the reference period kept with a foreign custodian: this field should include total stock of securities issued and owned by the data supplier that are kept with a foreign custodian, for the last day of the reference period as the value date in units specified in field c).

column „i": Dividends paid during the reference period: This column should include total income calculated per 1 unit of securities paid during the reference period on equity securities issued by the reporting agent (shares, investment units etc.) preferably including tax amount, denominated in currency of the equity (to two places of decimals).

In the event that the currency of the dividend is not the same as the currency of the equity, any dividend amounts paid are to be converted into the currency of the equity.

The amount paid may be an interim dividend, accordingly, payments made be made under the title repayment of interim dividends, which accordingly should be included in the table with a minus sign.

(It is possible that the equity is no longer included in the closing stock of the reference period, however, it must be given the amount of dividends payed for securities during the reference period, or the amount of interim dividends repaid, in this column!)

Table ERT3: Characteristics of securities without an ISIN code, reported under code 111 by the data supplier

Table ERT3 contains main data for equity securities reported under code „111" in other tables of the report. The securities are identified by fields a), b) and c) by references to other tables in the report.

Data content of fields in certain columns:

column „a": Referenced table: the code of the table (ERT1, ERT2, or ERT4) must be given here, in which the securities reported under code 111 has been given. (If this affects several tables, then the first reporting table marked ERT in the series should be given.)

column „b": Referenced line: Refers to the line of table stated in field „a" where the securities reported under code 111 has been given.

column „c": Securities identifier: Identification codes or characteristics must be given in this field (if reporting agent has such information) which are suitable for a more exact identification of securities without ISIN codes, as a supplement to other data specified in the table. Such identification codes may be securities identification numbers used on different markets (USA, EU, etc.), or „ordinary shares" etc. Data should be separated by spaces.

column „d": Full name of securities: full official name of the securities should be given.

column e": Short name of securities: short, code-type name of securities. In case of securities reported under code 111 special care should be taken to ensure that the same securities are listed under the same short name in each table, on the other hand, different names are to be used for each series of securities or each unique security.

column „f": Official name of issuer of the securities must be given here.

column „g": ISO country code of issuer: ISO country code for issuer of the securities must be given here. Depository receipts are to be reported also and are classified as resident or non-resident issued securities depending on whether the underlying shares are resident or non-resident issued securities. Therefore this field should contain the country code of the issuer of the underlying securities, and not the country code of the institution issuing the certificate of deposit.

column „h": Date of issue: Date of issue should be given in numbers (YYYYMMDD).

column „i": ISO currency code of denomination of the equity must be given here.

column „j": Denomination value: The value of denomination by rounding to integers in currency as per field i).

column „k": Special rights attached to the securities: Special rights, linked to securities, for ex. preferential shares etc. must be given here.

Table ERT4: Active and passive repo, buy and sell back, sell and buy back, securities lending transactions of the data supplier

This table is used for reporting data of any open repurchase agreements or securities lending transactions concluded the data supplier with a partner (resident or non-resident) other than a reporting resident custodians, which are open at the end of the reference period. The data supplier is only required to report his own open transactions. The table should include any repurchase agreements without actual transfer of securities (for ex. trustee securities agreements), too.

Any other assets or liabilities vis-à-vis non-residents, related to repurchase agreements, sale&buy-back agreements and securities lending transactions involving transfer of cash funds are to be reported under other investments, in tables BEFK1/BEFT1 of R06, R07, R08, R09, R15, R16

and R17 data reports, or under direct capital investments, in tables TBK1/TBT1 of R02 and R12 data reports.

Data content of fields in certain columns:

column „a": Securities identifier: The ISIN-code allocated for the specific securities in the repurchase agreement or the securities lending transaction is to be given in the field, or if the securities do not have ISIN-identification codes, the code „111" is to be given here.

column „b": Description of securities (short name): The exact short name of securities involved in the transaction must be given here (this is a short code-type name that defines the type of securities). If the securities are reported in several tables, this name must be identical in each table.

For depository receipts must be given the type in the name also (ADR, EDR, GDR etc.).

column „c": Type of transaction: The transaction type can be specified with the help of the following codes:

1. Delivery repo (Repurchase agreement involving transfer of securities)
2. Hold-in-custody repo
3. Cash-backed security loan
4. Securities loan involving other types of trustee agreements (except type stated under code 6)
5. Sale&Buy-Back
6. Securities loan provided against mixed types of collateral
7. Uncovered securities loan

column „d": Direction of the transaction: The direction of the transaction should be determined from the data supplier's point of view, taking into consideration direction of transfer of the securities as specified in column a). Accordingly, the field may:

1. If the data supplier is the securities transferor (sell-and-buy-back agreement or securities lender).

2. If the data supplier is the securities transferee (buy-and-sell-back agreement or securities borrower).

columns „e - g": Partner identification data: In the table, contractual partner can be an organisation or individual (not included the reporting custodians) who concluded the transaction with the data supplier, in a repurchase agreement, the seller or buyer depending on the direction of the transaction, and in a securities loan transaction, the securities creditor, or securities borrower.

column „e": Partner's registration number: The registration number of the partner can be the follows: if the partner is non-resident, is a technical identification number of 00000001, if the partner is a resident classified to the household sector: 00000004, and for other resident transaction partners, the registration number, in other words, the first 8 digits of the uniform statistical identification code (KSH core identification number). In the case of investment funds, the technical registration number will be the FSA-licence number, given in the technical handbook entitled „Detailed list of financial organisations", available on the MNB website, in point 1 of Attachment 3 of this decree.

column „f": Partner's name: Official name of data supplier's transaction partner.

column „g”: Partner's ISO country code: ISO country code of data supplier's transaction partner.

columns „h - j”: In these fields must be given data of the partner's custodian, the place where the securities are delivered to/from. Custodian's data are required even if the securities are not actually transferred (for ex. trustee securities agreement). Fields may be left empty only if the securities are not kept with a custodian, or if the data supplier does not have any information regarding the required data.

column „h”: Registration number of partner's custodian: the registration number of the custodian (the organisation providing the investment service) in accordance with the technical manual, available on the MNB website, given in point 9. of Attachment 3. of this decree, being the point from/to which the securities are transferred by the transaction partner of the reporting agent, or otherwise the point where the securities of a trustee securities agreement are managed in custody. If the partner's custodian is a non-resident, then a technical identification number of 00000001 should be specified.

column „i”: Name of partner's custodian: official name of custodian given in point h).

column „j”: ISO country code of partner's custodian.

columns „k - m”: Must be given data of reporting agent's custodian in these fields, by applying instructions for fields h-j) as necessary.

column „k”: Registration number of reporting agent's custodian

column „l”: Name of reporting agent's custodian

column „m”: ISO country code of reporting agent's custodian

column „n”: Code of the monitoring unit: In the case of equity-type securities, the DB code (number of securities), for debt securities the currency ISO code of the denomination of the security needs to be reported

column „o”: Closing balance at the end of the rereference period: Total stock of securities involved in uncompleted (open) transactions given for the last day of the reference period as value date in units specified in field n).

column „f”: First transfer date: The first securities transfer date should be given in numbers (YYYYMMDD). If securities were not actually transferred, then must be given the starting date of the transaction.

column „g”: Second transfer date: The second transfer date should be given in numbers (YYYYMMDD). If securities were not actually transferred in the transaction, then must be given the maturity date of the transaction.

Table ERT5: Price of securities held or issued by data supplier at end of the reference period

Latest price information available to data supplier should be given in this table for securities reported in tables ERT1 and ERT2 for which MNB does not have price information, this means that prices of securities issued by non-residents, shares traded on the Budapest Stock Exchange, government securities, and investment institutions do not need to be reported in the tables.

In the case of securities owned or issued by the data supplier that cannot be classified to the above categories, prices should be given as follows. If the securities have been sold-purchased in the reference period, then the price should be specified as the average price weighted with the number of contracts. If the reporting agent does not have actual sale-purchase data, then he should compute an estimated price for negotiable securities, or failing this, the face value of the securities (if unknown, book value should be given).

Data content of fields in certain columns:

column „a": Securities identifier: each line should contain the securities identification code (ISIN-code) allocated for the specific securities, or if the securities has no ISIN-code, then code „111 "is to be entered in the format corresponding to entry in table ERT1 or ERT2.

column „b": Securities description (short name): The exact short name of securities (in the format corresponding to entry in table ERT1 or ERT2) must be given here.

column „c": Type of price: – one of the following codes should be specified in the field:
1. Average price derived from actual contracts
2. Price derived from actual contract
3. Face value of securities
4. Bookvalue
5. Estimated from yield curve (for negotiable debt securities)

column „d": ISO currency code: ISO currency code of denomination of securities.

column „e": Price at the end of the period: This field should include price per 1 unit of equity securities in original currency of securities denomination, rounded to four decimals, and for debt securities, the price should be gross price – inclusive of accrued interest – expressed as a percentage of the par value (rounded to four decimals).

III. Instructions for submitting the report

Mode of submitting: by post or through EBEAD
Form of submitting: on paper or in electronic form
Recipient of the report: MNB Statistics

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R **0** **5**	**2** **0** **0**			

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								

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 5	**2 0 0**			

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								

120

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 4	2 0 0			

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								

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 4	2 0 0			

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 (Liabilities)
				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								

GUIDELINES FOR COMPLETION

Monthly data supply of financial derivatives
and
Quarterly data supply of financial derivatives

I. General instructions

1. Transactions to be included in the report

A financial derivative agreement is a financial instrument where the value depends on the value of the underlying investment instrument, currency, goods or reference rate (basic product) and can, in their own right, be traded in financial markets. Therefore its position and transactions need to be handled separately (in financial derivatives reports) and not as integral parts of the underlying transactions.

There are three broad types of financial derivatives: futures - forward contracts, swaps and options. (Accounting regulations and other legislation applicable to reporting agents govern the definition of derivatives and certain derivative instruments.)

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. The data supplier is not required to report derivative agreements concluded for and on behalf of other resident or non-resident entities (commission transactions), but is required to report deals concluded by a resident or non-resident brokerage company for and on behalf and on the account of the data supplier.

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). A derivative transaction that has been concluded by a non-resident company on its own account for the company group level risk management is not to be reported as a derivative transaction. Profits and losses of these transactions charged vis-à-vis the resident data supplier are to be reported in direct capital investment reports (R02, R03, R12, and R13) (in tables TBK4 and TBT4).

The data supplier's branch abroad shall be deemed to be a non-resident, therefore all derivative agreements concluded by the data supplier with his foreign branches are to be reported in these tables, report however does not include derivative contracts concluded by these non-resident branch offices with other non-resident entities.

2. Recording of the data

Opening and closing positions (stocks) of derivative assets and liabilities in the reference period are to be recorded at market value; the market value should be computed by making individual evaluation of each derivative transaction (with the help of a prevailing quoted market price, or generally accepted evaluation procedures or pricing models).

Market value of an open contract is positive, thereby representing assets, if, on the immediate termination of the transaction, the resident data supplier participating in the transaction were to have a net receivables position vis-à-vis a non-resident partner, and negative, thereby representing liabilities, if the resident data supplier were to have a net payment obligation vis-à-vis a non-resident partner.

The computed assets and liabilities should be recorded on a gross basis, and may not be reported on a net basis even if
- they are represented by derivative contracts vis-à-vis the same partner or involving the same risk exposure (such as currency, interest rates, shares, goods, loans or „other"),
- payments resulting from derivative contracts are effected in a netting construction in accordance with a specific agreement or practices.

The positions and flows data of individual derivative contracts are to be listed in the appropriate table (assets or liabilities). Financial derivative assets and liabilities and their changes must be reported in aggregate data by broad types of derivatives and by countries of non-resident partners, with sum totals given in forint, and by rounding to integer (these data make up one line in the given tables).

3. Using (positive or negative) signs in the tables

a) In case of positions: Value of opening and closing position must be a non-negative number.
   - b) In case of changes during the period: Transactions, inflow and outflow are to be given using positive signs, negative signs may be used only for contra-entries.
Both positive and negative signs may be used in the "revaluation" and "other changes" columns, depending on whether the effects causing the change resulted in an overall increase or decrease in the reported stock (position) data.

II. Detailed information on completing tables, the method for compiling data

Financial derivatives are to be reported in two different tables which have identical structures.

1. The contents of columns of DERK and DERT tables

column „a": Type of derivatives: The short name serves to identify broad types of derivative contracts. The following codes must be used:

Available codes:

Assets/Liabilities table	
FT	Futures contracts (transactions)
OE	Sold option
OV	Purchased option
FW	Forward contracts
SW	Swaps
EG	Other financial derivatives

column „b": Partner's ISO country code. ISO country code for non-resident partner must be specified here in case of over-the-counter market agreements, and country code of headquarters for non-resident stock exchange where the stock exchange contract was concluded. (Contracts concluded on the Hungarian stock exchange are not to be reported in these tables.)

- column „c": Opening position at the beginning of the period. The opening position for the period must be specified, which must be equal to the closing position of the previous period.

columns „d - e": Transactions. Payments and settlements related to the derivative contracts made vis-à-vis the partner during the reference period (value date should correspond to a date in the period).

Inflows and outflows are to be reported in the assets or liabilities table in the amount of the actual payment or amount of settlement depending on whether they increase (column d) or decrease (column e) the position. Transactions should be listed in the appropriate tables depending on current market value of derivatives contracts at the time of the transaction date: transactions related to profit-making contracts should be listed under assets and transactions related to loss-making contracts should be listed under liabilities. If this market value does not agree with the opening position at the beginning of the period, then (since the transaction has been reversed to another table), the difference will be shown in the revaluation column.

Evaluation at the time of the transaction date is not required for transactions where the specific transaction does not terminate the contract, or when payments are made that do not depend on the market value of the transaction (for ex. interest payments made under interest rate swap agreements). Such transactions are to be reported in the table corresponding to the opening position of the derivatives agreement.

All reported amounts should omit commissions or other brokerage fees. Option premiums are an exception, they are to be reported by transactions.

column „f": Revaluation. Data in figures must be specified here totalled to reflect price and exchange rate changes affecting the position. In each line, the revaluation amount is defined as the difference between the opening position, adjusted for current period transactions and other changes, and the closing position.

column „g": Other changes. In this field must be specified any changes, or effects causing differences between opening and closing positions, that are not the result of price or exchange rate changes influencing the value of open derivative contracts (reclassification between instruments, adjustments due to calculation errors in reports compiled in the previous reporting period, etc.).

column „h": Closing position at the end of the period. The gross market value of financial derivatives contracts concluded with non-residents, still open at the end of the reference period must be specified here, (Data should be reported in assets or liabilities tables depending on the evaluation results carried out on the last day of the reference period, for each contract)

2. Characteristic features of instruments

a.) Futures transactions concluded on foreign stock exchanges

Opening position at the beginning of the period and closing position at the end of the period:
In the case of futures transactions, receivables and payables resulting from the change in value of the contract are to be settled daily on margin accounts (future style margining), therefore the contract value is always zero at the end of the day. It is not necessary to report position data for such transactions. If daily settlement and payments are not carried out, then the stock and flow data of the contract are to be reported in the same way as for forward deals.

Transactions:
Varying debit or credit margin amounts on margin accounts kept with clearing houses are the actual transactions in futures. Countervalue given in Forints should be reported totalled by country of headquarters of stock exchange in the table specifying the direction of payment: liabilities should include amounts paid by the data supplier in the reference period, while assets should include the amounts collected by the data supplier.

Data suppliers who conclude stock exchange contracts via brokerage firms, meaning that the brokers, instead of the data suppliers, have margin accounts with the stock exchange clearing houses, can compute their futures transaction data on the base of settlement reports indicating daily changes in transaction values, and not on the basis of margin account statements.

Initial amounts placed on margin accounts as security deposits which (or the remaining amount of which) are returned to the data supplier after the contracts are closed, are to be reported under other investments, or in the direct capital investments data report, and not in the financial derivatives tables.

b.) Forwards:

Opening position at the beginning of the period and closing position at the end of the period:
The market value of forwards (forwards and forward legs of swaps) when the deal is concluded is zero. Subsequently, until the deal is terminated, market (or replacement) values of open contracts may be positive, zero or negative, depending on changes in the underlying prices, allowing assets or liabilities going back and forth several times over the life of a deal.

The gross market value of over-the-counter (non-standard) open forward deals should be computed by taking into account the quoted forward price of the underlying product (foreign exchange or currency in this table) and is to be reported either in the assets or the liabilities table depending on evaluation results, totalled by country.

Transactions:
In case of forward agreements, when the deal is terminated, the gross or net payments (in case of final settlement and closing) between the contracting parties are to be reported, totalled by country and calculated in Forints. If closing involves settlement of value difference, the direction of payment will indicate whether the data supplier has a credit or

debit position (assets or liabilities), and if closing involves gross settlement, both sides of the transaction (inflow and outflow) are to be listed into the table depending on the results of the deal.

c.) Options:

Opening position at the beginning of the period and closing position at the end of the period:
In case of an option agreement, the option buyer gains an asset, and has a receivables position, while the option seller has a liability after paying the option premium. The initial value of the option corresponds to the premium paid to the option seller.

Since an option is always regarded as an asset of the investor (the party purchasing the option) and a liability of the seller, the market values of the purchased options are to be reported by countries in the liability table, while the market values for each option sold totalled for the specific countries are to be reported in the asset table.

Options purchased and sold vis-à-vis the same partner cannot be set off against one another, similarly, options purchased and sold for the same underlying product cannot be set off (netted).

Transactions:
The option premium paid or received for the purchase or sale of an option privilege as well as net amounts received or paid when the transaction is finally settled or the option is exercised are to be reported in these fields. In the case of certain stock exchange option types (primarily interest rate options), some settled, varying margin payments or income incurred in the life of the transaction are also included here.

If an exercised option is delivered, in the event that it does not involve the sale or purchase of foreign exchange or currency, the derivatives transaction is regarded as the difference between the exercised price of the option contract of the underlying product and its current market price. In the case of options concluded for the purchase or sale of foreign exchange or currency, gross payments according to the terms of the contract are to be reported as transactions.

d.) Swaps:

Opening position at the beginning of the period and closing position at the end of the period:
The gross market value of the futures leg of foreign exchange swap agreements are to be reported by country, in the table corresponding to the evaluation method used for forward transactions.
The gross market value of interest rate swap deals are to be reported in the table corresponding to the evaluation results, by calculating the net present value of the difference between the expected interests paid and collected for the full term of the contract. Expected values of currencies and other prices need to be taken into consideration when calculating the market value of cross currency (interest) swaps and other types of swaps.

Transactions:

In the case of foreign exchange swaps, the transactions, that is, the second (long) leg of the deals, are to be reported in the same way as described for forward transactions. The first conversion (short leg) concluded at the start of the transaction should not be reported in the derivative tables. Position and transaction data (long leg) related to „overnight" swap deals (O/N: on deal day: short leg, on following day: long leg), and „tomorrow/next day" swap deals (T/N: on day after deal: short leg, on following day: long leg) are also to be reported in these tables.

In the case of interest rate swaps and cross currency interest rate swaps, during the life of a transaction, interest payments and inflow are to be reported in the table used for the opening position of the deal.

Any other payments made on the basis of the agreement during the life of swap transactions are also to be reported as transactions.

e.) Other financial derivatives:

This instrument code should be used to report all financial derivatives deals, that have not been classified elsewhere (for ex., forward rate agreements concluded with foreign partners, sale and purchase of term deposits, different types of loan derivatives), and further to report all transactions where the underlying product is a real transaction, for ex., precious metal forward transactions, securities or commodities futures).

FRA transactions (Forward Rate Agreements):

Opening position at the beginning of the period and closing position at the end of the period:
The gross market value of the FRA deal by country is to be reported in the table corresponding to the debit or credit position of the data supplier depending on the evaluation.

Transactions:
The amount of interest difference paid or collected at fixing on the FRA is to be listed into the table, broken down by country, depending on the direction of payment.

Derivatives, where the underlying products differ from foreign exchange or currency:
Transactions:
In the event that a financial derivatives transaction involves the actual delivery of a real product underlying the deal, only the differences between the current market price of the underlying product and the contract price are to be reported in the table either as revenue or expenses, from the reporting agent's point of view.

Information regarding reporting instructions of fields not mentioned in this point corresponds to the information given in point II.1.

A collection of sample financial derivatives reports are available in the technical manual as per point 6.1 of Attachment 3. of this decree, available on the MNB website.

III. Instructions for submitting the report
Mode of submitting: by post or through EBEAD
Form of submitting: on paper or in electronic form
Recipient of the report: MNB Statistics

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	Assets						Interests				
					Opening balance at the beginning of the period at face value	Changes during the period — 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 of accrued interest of the beginning of the period	Changes during the period — Transactions		Other changes	Closing balance of accrued interest at the end of the period
						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 Idetification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 6	2 0 0			

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				Accrued interest for the period	Transactions		
												Interest received during the period	Interest paid during the period	Other changes	
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
01.														
02.														
03.														
04.														
...														
nn														

MNB Idetification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 6	2 0 0			

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

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)	Assets			Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)
						Changes during the period				
						Transactions	Other changes			
	a	b	c	d	e	f	g		h	i
01.										
02.										
03.										
...										
nn										

MNB
Idetification code   R 0 6

Reference period   2 0 0

Reg. number of the reporting institution

Completion date
year / month / day

Type of docu-ment (E,M,N)

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

Serial number	Other investment instrument	Maturity (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Assets — Opening balance at the end of the period (at face value)	Assets — Changes during the period: Transactions	Assets — Changes during the period: Other changes	Assets — Closing balance at the end of the period (at face value)	Assets — Closing balance at the end of the period (at book value)	Interest — Opening balance of accrued interest at the beginning of the period	Interest — Changes during the period, Transactions: Accrued interest for the period	Interest — Changes during the period, Transactions: Interest received during the period	Interest — Changes during the period: Other changes	Interest — 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														

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						

MNB Identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 6	2 0 0			

Monthly data supply of other investments
– non-financial enterprises, insurance companies and pension funds, as well as non-profit institutions assisting households

BEFTL_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.																						
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…																						
m																						

MNB Identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 6	2 0 0			

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

Serial number	Other investment instrument	Maturity (short)	Non-resident partner ISO country code	Original currency ISO code	Liability			
					Opening balance at the beginning of the period	Changes during the period		Closing balance at the end of the period
						Transactions	Other changes	
	a	b	c	d	e	f	g	h
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

BEFT4_AFK table
Integer currency data
Other liabilities, bills payable and actuarial reserves

Serial number	Other investment instrument	Maturity (short term/long-term)	Non-resident partner ISO country code	Other currency ISO code	Liability				Interest				
					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	
										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
Idetification code | Reference period | Reg. number of the reporting institution | Completion date year / month / day | Type of document (E,M,N)

| R | 0 | 6 | | 2 | 0 | 0 | |

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												

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MNB Idetification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 5	2 0 0			

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

Serial number	Other investment instrument	Maturity (Short term/long-term)	Non-resident partner ISO county code	Original currency ISO code	Assets						Interests				
					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	
						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															

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

Serial number	Other investment instrument	Maturity (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Assets						Interests					
					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				Accrued interest for the period	Transactions		Other changes	
												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															

139

MNB Idetification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of docu- ment (E,M,N)
R 1 5	2 0 0			

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

Serial number	Other investment instrument	Maturity (short term)	Non-resident partner ISO country code	Original currency ISO code	Assets				
					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)
						Transactions	Other changes		
	a	b	c	d	e	f	g	h	i
01.									
02.									
03.									
…									
nn									

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
Other assets, bills receivables and other participations

Serial number	Other investment instrument	Maturity (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Assets					Interests				
					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														

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**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						

Quarterly 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	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 interest at the end of the period
												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

Idetification code

Reference period

Reg. number of the reporting institution

Completion date
year / month / day

Type of document (E,M,N)

R 1 5   2 0 0

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

Serial number	Other investment instrument	Maturity (short)	Non-resident partner ISO country code	Original currency ISO code	Liability			
					Opening balance at the beginning of the period	Changes during the period		Closing balance at the end of the period
						Transactions	Other changes	
	a	b	c	d	e	f	g	h
01.								
02.								
03.								
…								
nn								

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Idetification code | Reference period | Reg. number of the reporting institution | Completion date year / month / day | Type of document (E,M,N)

R 1 5 | 2 0 0

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
Other liabilities, bills payable and actuarial reserves

Serial number	Other investment instrument	Maturity (short term / long-term)	Non-resident partner ISO country code	Other currency ISO code	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 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.													
05.													
...													
nn													

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 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	Contracted amount	Loan identification	Reason of other changes	Subtotal
	a	b	c	d	e	f	g	h	i	j	k	l
01.												
02.												
03.												
04.												
05.												
06.												
07.												
08.												
09.												
10.												
11.												
…												
nn												

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MNB identification code: **R06 and R15**

GUIDELINES FOR COMPLETION

Monthly data supply of other investments – non-financial corporations, insurance corporations and pension funds as well as non-profit institutions serving households and

Quarterly data supply of other investments – non-financial corporations, insurance corporations and pension funds, as well as non-profit institutions serving households

I. General instructions

1. Transactions to be included in the report

Tables beginning with BEF_AFK for other investments serve for reporting assets and liabilities - disbursed and outstanding – stocks and transactions of loans, overdrafts, deposits, trade credits, bills of exchange, or other assets and liabilities - vis-à-vis non-resident partners, who are neither the data supplier's direct foreign investors, nor their foreign direct investments, nor members of the group of the reporting institution.

The reporting institution's branch abroad shall be deemed to be a non-resident on the purposes of balance of payment data supply. Reporting institutions must report their transactions vis-à-vis non-resident branches in the TBK/TBT tables of reports R02 an R12, but the transactions of the reporting institution's non-resident branches conducted with other non-resident shall not be reported.

If, in the meantime, a non-resident partner becomes a group member or there is a direct equity relationship between the non-resident partner and the reporting institution, the non-resident partner should be re-classified as a direct foreign investor or investment, and the assets and liabilities to the given partner must be taken out from the BEF_AFK tables (under other changes) and must be reallocated to the TBK/TBT tables of reports R02 and R12.

The assets and liabilities arising from different types of other investment must be shown in separate tables in the report. Four tables are used for reporting assets (BEFK1_AFK–BEFK4_AFK tables), and three tables are used for reporting liabilities (tables BEFT1_AFK, BEFT3_AFK and BEFT4_AFK), and one table to describe other changes in assets and liabilities separately.

2. Reporting of data

The stocks of liabilities of other investments must be reported at face value, assets must be reported at face value and/or book value, while transactions must be reported at market value.

Syndicated loans, public and publicly guaranteed loans must be reported loan by loan, while other assets and liabilities and their changes must be reported in aggregate data by countries and by currencies (these data make up one line in the given tables).
These rules also apply to income data. If accurate data are not available for breaking down interest by country, the breakdown by country must be performed based on estimation.

Data must be reported by currencies by rounding to integer!

II. Detailed information on completing tables, the method for compiling data

1.   The contents of columns included in more than one tables of the report

The tables were produced with the same structure, and there is a difference only in the number of the columns in the tables because certain tables – in line with the characteristics of the instruments observed in them – do not include all columns listed below. The grey cells in the tables need not be filled.

- Instruments of other investments: The short name specified in each table serves to identify instruments

- Original maturity: R= short-term or H= long-term maturity codes shall be used. The classification by maturity must be done by taking into account the provisions of sub-point j) and k) of point I.F 8 of this Annex..
  For credits and loans granted and taken under credit line agreements, the maturity must be specified according to the individual conditions of borrowings and the of lending and not by the maturity of the credit line agreement.
  On long-term liabilities, which have outstanding at the end of the quarter and are reported in the BEF_AFK tables, the LEJ tables of report R20 must also be completed.

- ISO country code of non-resident partners: the ISO code for the countries of non-resident partners must be specified here vis-à-vis which the given asset and liability exists. In case of syndicated loans, the country code of the non-resident paying agent must be shown. If the paying agent is resident but non-residents also participate in syndicate lending, the syndicated borrowing need not be reported by the debtor.

- Sector of non-resident partners: This column shall be filled only for borrowings in BEFT1_AFK table using the following codes:

Available codes	Sector description
1	International organisation
2	Credit institution
3	Government sector
4	Other sector (not included in any of the above)

- ISO code of the original currency: The FX code of the outstanding asset or liability.
- Name of paying agent participating in a consortium: This column should be filled only for syndicated borrowings in the BEFT1_AFK table ("KHITT"). Syndicated borrowings need not be reported if the paying agent is a resident.

- Final maturity: This shall be filled in the BEFT1_AFK table for syndicated ("KHITT") loans and loans with a state guarantee ("AHITT") or other long-term borrowings of reporting institutions in majority state ownership ("EHITT") for borrowings, where the final maturity of the credit line specified in the agreement must be specified in (YYYYMMDD) format.

- ISO code of the contracted currency: This should be filled only for syndicated loans ("KHITT") and loans with a state guarantee ("AHITT") or other long-term borrowings of reporting institutions in majority state ownership ("EHITT") in the BEFT1_AFK table. The ISO code of the currency specified in the agreement or the credit line agreement for the borrowing should be specified.

- Contracted amount: The total amount under the credit agreement, which shall be reported in table BEFT1_AFK for syndicated loan ("KHITT") and credit with a state guarantee ("AHITT") or other long-term borrowings of reporting institutions in majority state ownership ("EHITT"). Even if there can be two or more borrowers under the same credit line agreement, the total credit line amount shall be specified because this information serves to identify the credit.

- Credit identification, which shall be reported in the BEFT1_AFK table for the following long-term borrowings:
    - For other long-term borrowings of reporting institutions in majority state ownership,

and credits with government guarantees of all reporting institutions, the reporting institution's own debt identification number used in column c) of the BEFT6 table in report R24 must be used.

- For World Bank loans, the programme number specified by the World Bank must be shown as unique identification of credit.

- Opening balance of Assets and Liabilities at the beginning of the period: The opening balance for the period must be specified, which must be equal to the closing balance of the previous period.

- Assets and Liabilities, Transactions: Transactions are all operations performed with non-resident partners concerning the instruments included in the tables that result in an increase or decrease of the assets and liabilities arising from the operation.
For borrowings and lendings, increase in principal due to interest capitalization must be shown as an increase in the principle transaction column, the capitalized interest must be shown as an increase in interest received or paid during the period.

In case of purchasing or selling assets, if the actual price of purchase or sale differs from the face value, then the fair (market) value of the asset must be shown for transactions and the difference between the face value and/or the fair value must be shown in the column of other changes with an inverse sign (compared to the direction of the price difference), which should be detailed by using the price changes („ARVA") code in table BEFK5_AFK, showing other changes.

- Assets and Liabilities, Other changes: all changes, which occurred in assets and liabilities other than transactions. Reasons for other changes may be: write-offs, debt forgiveness, reclassification, reporting error, margins between the face value and the fair (market) value in case of purchasing or selling assets, , elimination of debt due to payment by guarantor.
The causes of other changes must be detailed in table BEFK5_AFK for assets and BEFT5_AFK for liabilities.

- Closing balances of Assets and Liabilities at the end of the period: The face value of the closing balance of the reference period must be specified, the amount of which must correspond to the amount generated by the opening balance +/- transactions during the period +/- other changes.

- Closing balances of assets at the end of the period at book value: The closing balance of the reference period must be specified – according to the aggregate amount of the given

instrument by country and by currency – at book value, in the original currency. The book value may differ from the face value of the closing balance not only if the assets are sold or purchased but also if, e.g., impairment or reversal of impairment was accounted for the given instrument.

Impairment and reversals need not be reported separately and need to be shown only in the amount of the book value.

For income data related to instruments – credits, repo, financial lease transactions, bank deposits – the following columns must be filled out for accrued interest on a gross basis – by specifying the increase and decrease of Assets and Debts according to double-sided transactions – in a breakdown by country and by currency of the instrument to be reported .

- Opening balance of accrued interest due and payable at the beginning of the period: The opening balance of interest due and payable for the period, that has not been settled must be specified, regardless of whether any accruals have been accounted in the books. This must correspond to the closing balance of interest due and payable reported at the end of the previous period.

- Transactions, accrued interests due and payable: The interest due or payable for the reference period must be reported as items increasing stocks, regardless of whether they were accrued in the books, or they were settled (or partially settled) during the reference period.   It can be defined on residual principle: Interests due and payable for the period = the closing stock of the accrued interests due and payable (-) their opening stock (+) interests received or paid (-) other changes.

- Transactions Interest received and paid during the period: The interest received and paid during the reference period must be specified including capitalized interest (items reducing the closing balance).

- Interests, Other changes: All other changes in the accrued interests due and payable for the period other than transactions are to be reported. For instance: write-off of interest assets, debt forgiveness.

- Closing balance of accrued interests due and payable at the end of the reference period: The closing balance of accrued interests due and payable, not yet settled, regardless of whether they were accrued in the books,, The closing balance must correspond to the amount generated as the result of the opening balance + interests due and payable for the reference period - interest paid and received during the   reference period +/- other changes.

Current accounts where interest received or paid must be reported, and trade credits, other assets and/or debts, other participations and actuarial reserves constitute exceptions to the above rule, for which no income data have to be shown because no interest is accounted for these transactions in general.

2. Use of prefixes

a) For balances: Opening and closing balances must be specified with a positive prefix in the table for assets and liabilities, except for sight deposit assets (current accounts with credit institutions, current accounts held with non-banks), where use of negative prefixes is permitted due to overdraft, provided that the amount of the overdraft exceeds the amount of sight deposit assets. (For trade credits that have turned negative, the procedure shall be as described for the given instrument, and they must be included in different tables on the reverse side.)

b) For transactions:
- If reporting is on a gross basis, the transactions that increase and/or reduce the volume must be specified in the BEF1_AFK tables with a positive prefix in the column for the relevant transaction, and negative prefixes may be used only for contra-entries.
- For reporting on a net basis
  - for assets from sight deposits (current accounts with credit institutions, current accounts not held with credit institutions) (table BEFK2_AFK) their stock may be positive or negative. The increase in stock with a positive balance (assets) must be shown with a positive prefix and their reduction with a negative prefix, while increases in stock with a negative balance, i.e. liabilities must be reported with a negative prefix and the decrees in liabilities must be reported with a positive prefix.
  - for other instruments (tables BEFK2_AFK, BEF3-4_AFK), where their stock cannot have a negative sign, but changes must be shown also on a net basis, the increases in assets and debts must be shown with a positive prefix and decreases, with a negative prefix.

c) For other changes: There may be a reason for using positive and negative prefixes in the columns for other changes depending on whether the effect that causes the changes results in an increase or decrease of the portfolio. In applying the prefix, the contents of the previous indent must also be taken into account.

3. Instruments to be reported in the individual tables

Table BEFK1_AFK: Lending and table BEFT1_AFK: Borrowings

Tables BEFK1_AFK and BEFT1_AFK include data on the individual credit schemes granted and/or taken out by the reporting institution. The following short names of instruments must be used in the tables:

For assets	For liabilities

Short names that may be used in table BEFK1_AFK lending:		Short names that may be used in table BEFT1_AFK borrowing:	
		KHITT	Syndicated loans
		AHITT	Publicly guaranteed loans
EHITK	Other credit assets	EHITT	other credit liabilities
REPOK	repo and securities lendings	REPOT	repo and securities borrowings
PLIZK	financial lease assets	PLIZT	financial lease liabilities
KERHITK	Trade credit (long-term) assets	KERHITT	Trade credits (long-term) liabilities

Public and publicly guaranteed debt with the original maturity over one year must be reported loan-by loan.

Reporting institutions that have public and/or publicly guaranteed new debt, must also complete table BEFT6 of report R24 and table BEFT10 of report R28.

Credits must be reported for the first time when the Assets and Liabilities vis-à-vis non-resident partners were first booked in the reporting institution's books due to disbursement.

For multicurrency credits, the credit must be reported in the currency in which the credit is disbursed. When there is a change in the currency of the loan, the outstanding loan must be taken out from the previous currency used in the other changes column – which shall be detailed in tables BEFK5_AFK/BEFT5_AFK under reclassification („ATSO") – and the loan must be recorded again in the currency of the new drawing.

Maturity of revolving credits must be reported according to the term of use, as short-term or long-term credit.

If a credit liability turns into a credit asset or a credit asset turns into a liability by the end of the reference period due to its revolving nature – with a credit repayment that is higher than the debt outstanding, the original credit must be written off to zero, and the new credit principal and interest (with the reverse prefix) must be reported as a new credit in the table of assets or of liabilities according to the reverse direction.

a) Syndicated loans (short name of the instrument: „KHITT")

In case of syndicated borrowing, the total credit amount taken from non-resident parties with the participation of a non-resident paying agent must be reported regardless of the proportion of participation of resident and non-resident lenders.

If the paying agent in a syndicated loan taken from a non-resident lead arranger is a resident, the reporting institution need not report the syndicated borrowing because it must be reported by the

resident reporting credit institution (participating in the transaction as the paying agent).

The syndicated borrowing must be specified by all reporting institutions in table BEFT1_AFK on a gross basis loan-by-loan (according to double sided transactions, i.e. with the increase and decrease of liability balance), taking into account also transactions where borrowings are made and the deal is closed still within the given same reporting period.

Reporting institutions may not be lenders in syndicated loans, therefore assets from syndicated loans („KHITK") in table BEFK1_AFK is not applicable to them and, due to this, they may have no assets or may not report data there.

b) Publicly guaranteed loans (short name of instrument: „AHITT")

Publicly guaranteed loans vis-à-vis non-residents, disbursed and outstanding must be reported on loan-by-loan basis, on a gross basis (according to double sided transactions, i.e. with the increase and decrease of the liability balance), taking into account also transactions in which borrowing takes place and the deal is closed within the same reference period.
If the loan is repaid by the guarantor, the amount must be reported as other changes, which must be detailed under the code for change in volume due to guarantor's payment („KFIZ") in table BEFT5_AFK.
For publicly guaranteed new loans („AHITT") table BEFT6 of report R24 and table BEFT10 of report R28 must also be completed.

c) Other credits (short name of instrument: „EHITK" and/or „EHITT")

Under other credits – other than syndicated loans and publicly guaranteed loans – all liabilities and assets arising from lending to or borrowing from all other non-resident partners marked with the („EHIT") instrument code must be reported by taking into account maturity.

The following items must be reported in table BEFK1_AFK under code „EHITK" as assets arising from lending:
- credits disbursed (granted) by the reporting institution – under a loan agreement or credit agreement – to a non-resident party,
- liquid assets, deposit placed with non-resident non-financial enterprises for which the reporting institution has no credit agreements, including
  - deposits with a non-financial institution in connection with e.g. futures, and
  - mark-to-market assets (due to deposits placed with non-resident non-credit institution partners) related to the evaluation of derivatives too,

- deposits arising from insurance deals reinsured by non-resident insurance companies of reporting institutions that are insurance companies,
- assets under credits from non-residents arising from pre-financing of debts due from customers
- assets of the reporting institution from non-resident parties in connection with factoring (short-term) transactions,
- assets of the reporting institution from non-resident parties in connection with forfeiting (medium- or long-term) transactions,
- all other assets purchased or taken over (from resident or non-resident parties) including trade assets purchased or taken over from resident or non-resident partners, and
- credits granted to a non-resident by another lender that were assigned to the reporting institution in an open assignment (pursuant to which the reporting institution has a credit asset from a non-resident)

Of the liabilities incurred in relation to borrowings, the following must be shown under code „EHITT" in table BEFT1_AFK:
- borrowings of the reporting institution from non-resident partners under loan agreements or credit agreements,
- borrowings of the reporting institution that were assigned by the lender under the original credit agreement to a non-resident partner and therefore the reporting institution has a liability to this non-resident,
- all other liabilities outstanding to non-resident partners under credits taken over (from residents or non-residents) and all other liabilities to non-resident partners taken over (for resident or non-resident partners) including their suppliers' credits
- liquid assets and deposits placed with the reporting institution by non-resident partners for which the reporting institution has no credit agreement, including
    - deposits placed with the reporting institution by non-resident parties in connection with futures, and
    - liabilities to non-resident parties of the reporting institution that are mark-to-market (due to placement of deposits with the reporting institution) in connection with the evaluation of derivatives too,
- Reporting institutions that are insurance companies, shall report their deposit liabilities to non-resident re-insurers,
- Liabilities to non-residents arising from pre-financing of debts due from customers
- the reporting institution's debt to non-resident parties in connection with factoring (short-term) transactions,
- the reporting institution's debt to non-resident parties in connection with forfeiting (medium- or long-term) transactions,

- Borrowings from the World Bank, where the programme number specified by the World Bank must be indicated in column j) to identify the credit. For World Bank loans the ISO code for the non-resident partner's country in column c) shall include the World Bank's institutional code (1E).

Other long-term credits taken out by reporting institutions in majority state ownership must be specified on a gross basis (according to double sided transactions, i.e. with the increase and decrease of the liability balance) by credit, taking into account also the transactions in which a credit transaction is generated and terminated within the same reference period.

The lending and borrowing by reporting institutions outside this group and lending by reporting institutions in majority state ownership must be reported aggregated by country and by currency, on a gross basis (according to double sided transactions i.e. showing the increase and decrease of Assets and Liabilities), taking into account the transactions under which a credit transaction is generated and terminated within the same reference period.

d) Repurchase agreements, sell&buy-back and security lending (short name of instrument: „REPOK" and/or „REPOT")

Repurchase agreements (repos), reverse repos, sell&buy-back and security lending vis-à-vis non-residents must be shown in the tables for assets or liabilities, in the appropriate maturity breakdown.

All reporting institutions must report transactions in aggregate data by country and by currency, on a gross basis (according to double sided transactions i.e. showing the increase and decrease of Assets and Liabilities), taking into account also the transactions in which transactions are incurred and terminated within the same reference period.

The reverse repos, sell&buy-back and securities lending transactions must be shown in table BEFK1_AFK for „REPOK" assets:

- for reverse repo transactions, assets arising from the purchase price paid for an instrument purchased subject to a forward re-sale obligation, and
- assets outstanding at an amount of the securities lent under the loan agreement during securities loan transactions.

The repos, sell&buy-back and securities lending transactions must be shown in table BEFT1_AFK liabilities:

- for repo transactions, the debt arising from the sales price collected out of the instrument sold subject to a forward re-purchase obligation, and
- the value of the securities borrowed.

According to the above, all assets and liabilities arising from repo, sell&buy-back and securities loan transactions (with non-resident partners) must be reported. For transactions concerning assets and liabilities arising from repos, sell&buy-back and securities loan transactions it is the face value of the reverse repos or repos (as lending or borrowing) must be reported instead of the securities. The "starting leg" is the face value, which must be shown for transactions of assets and liabilities, and the outcome of the transaction (the difference between the starting leg and the closing leg) shall be reported as interest.

The securities transactions in question must also be reported in table (ERT4) in report R04. The exception to this is if the instrument of exchange is a bill in the transaction, because movements related to the bills must be reported in tables BEFK4_AFK and BEFT4_AFK of this report.

e) Financial leases (short name of instrument: „PLIZT")

The lessee must show the following liabilities of „PLIZT" financial lease transaction in borrowing table BEFT1_AFK:
- the liability corresponding to the amount invoiced by the non-resident lessor for the asset acquired under a financial lease and the lease fee instalments paid in connection with the asset as payment instalments.

All reporting institutions must specify financial lease liabilities aggregated by currency and by the country of the reporting a non-resident partner on a gross basis (according to double sided transactions i.e. showing the increase and decrease of Assets and Liabilities).

Financial lease debts should be treated as a long-term category, so the maturity need to be indicated in column b) using "H" short name (long term).

The amount of principal may not include interest. Interests must be shown as interest income in the requested breakdown.

f) Long-term trade credits (short name of instrument: „KERHITK" and/or „KERHITT")

Transactions that cause changes in the balances of assets and liabilities under long-term trade credits during the period must be reported on a gross basis (according to double sided transactions i.e. showing the increase and decrease of Assets and Liabilities) aggregated by currency and by country according to the country of the non-resident partner.

Short-term assets and debts under trade credits must be shown in tables BEFK3/BEFT3_AFK where change in volume during the period must be reported on a net basis. For the details, see

the description for the tables BEFK3/BEFT3_AFK.

In column d) of table BEFT1_AFK, the sector of the non-resident partner need not be specified for long-term trade credit.
No income data need to be reported on long-term trade credits.

Table BEFK2_AFK: current account held with credit institutions, current account held with non-banking institutions, fixed deposits with banks

In the asset side table BEFK2_AFK the following short names for instruments must be used:

For assets		For liabilities
Short names available in the table BEFK2_AFK for current accounts with credit institutions, current accounts with non-banking institutions and fixed deposits with banks:		
BFSZLAK	assets due to current accounts held with credit institutions (sight deposit)	
NBFSZLAK	Assets due to current account held with non-resident investment service provider companies for the reporting institution	
LBETK	Term bank deposit asset held with credit institution	

a) Sight deposits (current account) (short name of instrument: „BFSZLAK")

The sight deposit („BFSZLAK") consists of the followings:
-   bank accounts and non-term sight deposits held for the reporting institution with non-resident credit institutions, and
-   deposits placed on a margin accounts held with non-resident credit institution in connection with futures.

Current accounts held for the reporting institution have an asset character if the closing balance at the end of the given period is positive; it is of a liability character if the closing balance at the end of the given period is negative. Current accounts must be reported in aggregate data by currency and by country, corresponding to the country of the non-resident partner.
Current accounts with a negative closing or opening balance due to overdraft credit and positive opening or closing balance due to sight deposits must be consolidated on the current account, taking into account the breakdown by county and by currency.

Credits and debits of current accounts of companies must be reported on net basis.

Net changes must be specified with the correct prefix, taking into account their impact on volume. Changes in volume that result in increase of positive balance or decrease of negative one, must be shown with a positive prefix, while changes that result in a decrease of positive balance or increase of negative one shall be shown with a negative prefix.

The balance of the current account should be determined on the last day of the reference period. Gross movements on the current account during the given period – that cause changes in daily balance –, which may have caused several changes in signs, need not be taken into account and can be netted. It is the aggregate changes arising from the differences between the opening and closing balance of the current account – depending whether the aggregate net changes resulted in an increase or decrease – that must be shown for transactions, which may be consolidated for bank accounts held in the same country and in the same currency.

The interest received and/or paid on credits and debits to the current account shall be added to the balance of the current account, and the balance thus increased or reduced shall be the balance to be reported.

Pursuant to the overdraft credits, it is possible to show a negative prefix for opening and closing balances.

If the movements resulting decrease on the current accounts exceed the amount of the opening balance, it is possible to show negative signs for closing balances.

For bank account operated in the framework of zero-balancing (to be zeroed everyday), opening and closing balances on foreign bank accounts and net changes in volume must be reported only if the bank accounts were closed with a balance of other than 0 at the beginning or end of the reference period. (The exception is if there have been changes in volume of the other variation type on the bank account).

Interest accrual is not typical on current accounts, so the interest received (credited) to current accounts for sight deposits and interest paid (debited) from the current account to overdraft credits must be reported.

b) Current accounts held with non-banking institutions (short name of instrument: „NBFSZLAK")

In the assets side table BEFK2_AFK, customer accounts managed by non-resident broker firms or investment enterprises must be given the short name of instrument „NBFSZLAK", which shall mean the following:

- current accounts held for the reporting institution by a non-resident non-credit institution investment enterprise for the purpose of using investment services activities on which amounts are deposited for the purpose of deposits and security deposits.

Non-banking current accounts must be specified in a breakdown by country taking into account the non-resident partner's country and by currency by applying the provisions set out in paragraph a) of this point for current accounts.

The current accounts managed by investment service providers typically have positive balances but in case of an overdraft, this should be reported as described in paragraph a) of this point, the same way as reporting current accounts.

Generally no interest is credited to current accounts managed by non-resident investment service providers for the amount deposited (deposits, security deposits) on such accounts, no interest is charged due to any overdraft that may arise and interests are generally not accrued.   Therefore data need to be reported only in case of interests received on the positive balance and paid on the negative balance of the current account and in case they are credited or debited on this account.

c) Fixed bank deposits (short name of instrument: „LBETK")

Data may be reported only on the assets side in the BEFK2_AFK tables.

In the assets side table BEFK2_AFK, fixed bank deposits must be given the short name of instrument „LBETK" where – while taking into account maturities - the following must be shown:
- deposit assets of the reporting institution placements for a term of less or more than one year and term deposits of its liquid assets with non-resident credit institutions,
- mark-to-market assets by the reporting institution (due to a placement of deposit with a non-resident credit institution partner) related to the evaluation of derivatives, and
- assets due to cash deposits made to deposit and collateral account held with non-resident credit institutions and placed by the reporting institution– such as e.g. escrow accounts –, which have to be reported as short-term bank deposits.

For bank deposits, deposit placements and their termination must be reported on a net basis (net change in volume) as transactions. The aggregate changes arising from the differences between the opening and closing balances of term bank deposits – depending whether the aggregate net changes resulted in an increase or decrease – must be specified with the correct prefix for net volume changes of transactions.

The amount of deposit assets does not include any interest. They must be shown on a gross basis

among interest income.

Table BEFK3_AFK: short-term trade credit assets and table BEFT3_AFK: short-term trade credit liabilities

The following short name of instruments must be used in the tables:

For assets		For liabilities	
Short names available in table BEFK3_AFK:		**Short names available in the table BEFT3_AFK:**	
KERHITK	Assets under trade credit (short-term)	KERHITT	Debts under trade credit (short-term)

In the asset side table BEFK3_AFK for trade credit, the following shall be reported:
- short-term suppliers' credits of the reporting institutions (pursuant to a delivery of goods and services),
- assets from customers due to export goods delivered, if the reporting institution has not issued the invoice to the customer yet, and
- import advances paid for a short-term.

The following shall be reported in the debt side table BEFT3_AFK for trade credit:
- short-term buyers' credits (due to the import of goods and services) of the reporting institution,
- liabilities to suppliers related to import goods received (delivered) for which the reporting institution does not yet have the invoice issued by the supplier, and
- export advances collected for the short-term.

Changes in assets and liabilities under short-term trade credits during the given period must be specified on a net basis – by taking into account the breakdown by maturity aggregated by currency type and by country with regard to the non-resident partner's country Unless otherwise available, the breakdown by country and by currency must be defined by estimation.

For transactions of short-term trade credits, the net changes in volume have to be shown and therefore both positive and negative prefixes may be used for transactions. Increases in volume during the given period must be specified with a positive prefix sign and decreases in volume, with a negative prefix.

Only positive amounts may be shown as opening and closing balances for trade credit. Volumes that go into the red (regardless of the type of deal that causes a change in balance: credit due to

rebates, discounts or an error in delivery of goods) must be reclassified to the other short-term assets and/debts of tables BEFK4/BEFT4 (the tables on the reverse side) as follows:

Changes in balance must be investigated after being aggregated by country and by currency, the amounts that show a negative balance after aggregation by country and by currency must be reclassified as other short-term assets and/or liabilities of table BEFK4/BEFT4_AFK (the table of the reverse side).

However, customer and supplier partners may not be netted against each other, even if the same customer is included in the books as a buyer and as a supplier.

- Open (unsettled) volumes that have gone negative at the end of the given period for trade credit assets in table BEFK3_AFK have to be reclassified as other short-term debts of the BEFT4_AFK table.

- The open (unsettled) volumes that have gone negative at the reporting period for BEFT3_AFK trade credit debt must be reclassified as other short-term assets under the BEFK4_AFK table.

Before reclassification, the trade credit assets and liabilities in tables BEFK3/BEFT3_AFK must be run off to 0 in the column of transactions in the report for the given period, and only then can the volumes that have gone negative be included in tables BEFT4/BEFK4_AFK (the tables on the reverse side) as a net volume increase in the positive direction in the column of transactions, starting from an amount of 0.

The elimination of trade credit assets and liabilities due to the cancellation of the entire agreement or a mistake in transfer (the import advance is transferred back and/or the export advance received is repaid) shall be taken into account with a negative prefix as a cancellation item in column f) for transactions.

In case of sales of export trade credit assets, if the actual sales amount differs from the face value, the amount of the asset must be shown in column f) of transactions and the difference between face value and the price must be shown in column g) as variation due to other changes.

(Assets purchased that originate from exports vis-à-vis a non-resident party must be shown as other credit assets („EHITK") in table BEFK1_AFK taking into account the provisions set out there instead of here.)

Settlement of interest income on transaction is not typical for trade credit, so no interest income need to be reported for trade credits.

Table BEFK4_AFK: Bill receivables, other assets and other participations and table BEFT4_AFK: Bill payable, other liabilities and actuarial reserve

The following short instruments names shall be used in tables A BEFK4_AFK and BEFT4_AFK.

For assets		For liabilities	
Short names available in table BEFK4_AFK other assets, other participation, , bill receivable		**Short names available in table BEFT4_AFK for other debts, actuarial reserves, bill payable**	
VALTK	bill receivable	VALTT	bill payable
EK	Other assets	ET	Other liabilities
ERESZK	Participations below 10% held in non-resident companies not embodied in securities (e.g. participation in a limited liability company)	ERESZT	Participations below 10% held by non-resident investor in the reporting institution not embodied in securities (e.g. participation in a limited liability company)
		BTT	Actuarial reserve

a) Bill receivable or payable (short name of instrument: „VALTK" and/or„VALTT")

In the asset side of table BEFK4_AFK, under the short name VALTK receivables arising from bills vis-à-vis non-residents must be reported regardless of how (delivery of goods or services, discounting) and by way of what statistical status of a partner (resident or non-resident) the bill of exchange came to be held by the reporting institution.

In the liability side table BEFT4_AFK, under short name VALTT debts arising from bills issued by the reporting institution to non-resident partners must be reported, regardless of the types of debts against which the bill was issued. (purchase of goods or services, issuing of a promissory note) .

If the issuer of the bill determined interest on the value of the bill and the interest is shown in the bill, than the receivables and debts from bills must be reported in amount reduced by interests in columns assets and liabilities of tables in BEFK4 and BEFT4 and the interests must be reported in columns "Interests".

If a bill of exchange is a collateral in a repo transaction, the movement related to the bill of exchange must also be reported in these tables and not in report R04 Securities investments.

b) Other assets and liabilities (short name of instrument: „EK" and/or „ET")

Other assets and liabilities include:

- Items in transfer (where the increase and decrease of the given instrument departs from financial settlement in terms of time, except for items in transfer due to export or import of goods and services) The following must be classified here, for instance:
  - the reporting institution's account is debited due to a deposit placed abroad or a loan granted to a non-resident but the partner has not yet recognised its liability to the reporting institution for technical reasons (e.g. at the end of the reporting period),
  - in the event of a change in ownership of securities at the end of the reference period, if the movement of cash differs from the movement of securities. These items appear in the table if the asset or debt arising from this exists at the end of the reference period due to this difference, which must be reported as other short-term assets and/or debts.

- Assets and liabilities that substitute "cash" in the form of cheques to non-resident parties.

- Assets and liabilities related to matured securities, which are still recorded in the books of the reporting institution, must also be reported as short-term assets and liabilities.

- Balances that have gone negative for assets and liabilities from trade credits (due to transactions that cause a change in balance). In reporting these items, the procedure shall be as described for tables BEFK3_AFK, and BEFT3_AFK.

- The acquisition of a participation of less than 10% in international organisations must be shown as other long-term asset.

- All financial instruments that
  - have not been shown as direct capital investments or investments into securities or financial derivatives, and
  - cannot be classified into any of the instruments of assets or liabilities linked to other investments described above.

Other assets and liabilities – based on their maturity – must be specified in aggregates by currency and by country corresponding to the country of the non-resident partner.

Interest income on transactions is typically not accounted for in relation to other assets and liabilities, so no interest income needs to be reported for other assets and debts.

c) Participation of below 10%, not embodied in securities (short name of instrument: ERESZK or ERESZT)

Short name of instrument ERESZK is to be used on asset side in table BEFK4_AFK, if the

reporting institution acquires participations of below 10% in non-resident companies (e.g. business shares of limited liability companies). For ISO code of the original currency of the capital investments is to be given the code of the currency of the book-keeping and all data of the business participations shall be reported in this currency.

If the value of the capital investments increased without payment transactions, by way of reinvesting earnings, than the volume of the change shall be reported both in the column l) (as if dividends paid) and in column f) as transaction (as if additional capital investment)

Investments made for acquiring participations are always deemed to be long-term investments, so maturity need not be shown in column b) using short name "H" (long term)..

Dividends received related to short name of instrument ERESZK are to be shown in column l) with positive prefix, and the repaid interim dividend with negative prefix. The other columns of the earnings are not to be filled.

Acquisitions of participations in international organisations shall be shown as other long-term assets ("EK") and not on this code.

Short name of instrument ERESZT is to be used ob liability side in table BEFT4_AFK, if the non-resident investor acquires participations of below 10% in reporting institution (e.g. business shares of limited liability companies). As stocks the volume of the reverse investment is to be given. If the value of the equity increased without payment transactions, by way of reinvesting earnings, than the volume of the change shall be reported both in the column k) (as if dividends paid) and in column f) as transaction (as if additional capital investment)

Dividends paid related to short name of instrument ERESZT are to be shown in column k) with positive prefix, and the interim dividend received back with negative prefix. The other columns of the earnings are not to be filled.

d) Actuarial reserve (short name of instrument: "BTT")

Actuarial reserves shall mean special reserves made by insurance companies and pension funds made for their non-resident contracted customers.

Only reporting institutions that are insurance companies and belong to sector F under point I.A paragraph 3 of this Annex may report debts under code "BTT" actuarial reserves. The itemised list of business organisations that belong to sector F is set out in the technical guidelines published on the NBH's website as set out in point 1 of Annex no. 3 to this decree.

In the liability side table BEFT4_AFK, the following items must be reported under actuarial reserve "BTT":
-    For insurance companies and insurance associations, liabilities due to the gross actuarial

reserves (without deducting the portion of the reserve for the re-insurers) recorded in the general ledger for non-resident customers, including the following:

- reserve for unearned premium,
- actuarial reserves, including life assurance premium reserves, sequence insurance premium reserves, reserves for accident insurance annuity, reserve for liability insurance annuity;
- pending claim reserves,
- large claim reserve,
- cancellation reserve, and
- other actuarial reserves.

- For private and voluntary pension funds, the reserves made as liquidity and risk reserves for non-resident customers in the general ledger (for demographic risks, for return balance purposes) and liabilities for premium provisions of unpaid membership fees.

For the special reserves detailed above, the opening and closing balances for the reference period and net changes in volume (the difference between opening and closing amounts) for the reference period must be specified.

No income data need to be reported on actuarial reserves.

Table BEFK5_AFK: Details of other changes in assets and table BEFT5_AFK: Details of other changes in liabilities

Data to be specified in each column of the tables:
- The codes, identifiers reported in columns "a-d" of BEFK5_ AFK table, characterizing other changes of instruments of other investments to be detailed in this table, must be the same, as they are reported in tables of BEFK1-2-3-4_AFK .
- The codes, identifiers reported in "a- j" column of BEFT5_ AFK table, characterizing other changes of instruments of other investments to be detailed in this table, must be the same, as they are reported in tables of BEFT1-3-4_AFK .
- In column "e" of BEFK5 AFK and column "k" of BEFT5_ AFK tables the reasons for other changes must be specified using the following short names

For assets		For liabilities	
KLE	Assets write-off		
KOVEL	Debt forgiveness	ADEL	Debt forgiveness
ATSO	Reclassification	ATSO	Reclassification

HIBA	Error in reporting	HIBA	Error in reporting
ARVA	Difference between the face value and fair (market) value in case of purchasing and sales of assets	KFIZ	For publicly guaranteed debt if the outstanding amount is partly or fully repaid by the guarantor

The ATSO code shall be used, for instance:

- for reallocations between tables of the report or between tables of different report,
- for multicurrency credits if the credit shifts from the currency of use to another currency..

The code HIBA must be used for instance:

- for correcting items reported false or with an error in the reporting for the previous period,
- if the opening balance of assets and liabilities according to accounting records differ at the beginning of the reference period (e.g. due to reverse accounting or cancelled items) from the closing balance reported in the previous period.

Column "f" of table BEFK5_AFK and column "l" of table BEFT5_ AFK : this is where the subtotals related to the other changes reported in columns "e" and "k" has to be specified The subtotal may be a negative and positive number; prefixes must be used the same ways as in the columns of other changes in BEF_AFK tables.

Other changes relating to instruments of other investments reported on asset side in columns "a"-"d" and on liability side in columns "a"- "j" in BEFK1-2-3-4_ AFK and BEFT1-3-4_AFK are indicated only one amount, while the reasons of changes can be more. Therefore the given instrument shall be recorded in the table as many times as the number of different reasons for which other changes concerning the given instrument have occurred. For items characterized with the same codes, and identifications the same data must be included in columns "a-d" and "a"–"j" only the reason for other changes specified in column "e" and "k" an the subtotal specified in the related column "l" may be different.

III. Requirements for submitting reports

Method of submission: by post or via EBEAD
Form of submission: on paper or in electronic form
The report shall be addressed to: MNB Statistics

MNB Identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 7	2 0 0			

Monthly data supply of other investments - other monetary financial institutions

BEFK1_C 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	Assets						Interests					
					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			Other changes	Closing balance of accrued interest at the end of the period
						Transactions	Other changes				Transactions		Interest received during the period		
						Increase in assets	Decrease in assets					Interests accrued for 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	Reference period	Reg. number of the reporting institution	Completion date year/month/ day	Type of document (E,M,N)
R 0 7	2 0 0			

Monthly data supply of other investments - other monetary financial institutions

BEFK2_C table
Integer currency data

Current account, fixed deposits, currency stocks

Serial number	Other invsetment instrument	Maturity (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	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
						Transacitons	Other changes				Accrued interest for the period	Transactions		Other changes	
												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	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 7	2 0 0			

Monthly data supply of other investments - other monetary financial institutions

BEFK3_C table
Integer currency data
Short-term trade credits

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)	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	Other changes		
	a	b	c	d	e	f	g	h	i
01.									
02.									
03.									
...									
nn									

MNB Identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 7	2 0 0			

Monthly data supply of other investments - other monetary financial institutions

BEFK4_C table
Integer currency data

Other assets, bills receivables and other participations

Serial number	Other investment instrument	Maturing (short term / long-term)	Non-resident partner ISO country code	Original currency ISO code	Assets — Opening balance at the end of the period (at face value)	Assets — Changes during the period — Transactions	Assets — Changes during the period — Other changes	Assets — Closing balance at the end of the period (at face value)	Closing balance at the end of the period (at book value)	Interests — Opening balance accrued interest at the beginning of the period	Interests — Changes during the period — Transactions — Accrued interest for the period	Interests — Changes during the period — Transactions — Interest received during the period	Interests — Changes 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	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 7	2 0 0			

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	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 7	2 0 0			

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	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 7	2 0 0			

Monthly data supply of other investments - other monetary financial institutions

BEFT2_C table
Integer currency data

Current accounts, fixed deposits

Serial number	Other investment instrument	Maturity (short-term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Liability				Interest				
					Opening balance at the end 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			Accrued interest for the period	Transactions	Other changes	
											Interest paid for the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m
01.													
02.													
03.													
04.													
…													
nn													

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	MNB identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
	R 0 7	2 0 0			

Monthly data supply of other investments - other monetary financial institutions

BEFT3_C table
Integer currency data
Short-term trade credits

Serial number	Other investment instrument	Maturity (short term)	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 at the end of the period
	a	b	c	d	e	f	g	h
01.								
02.								
03.								
…								
nn								

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MNB identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 7	2 0 0			

Monthly data supply of other investments - other monetary financial institutions

BEFT4_C table
Integer currency data
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	Liability				Interests				
					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	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 7	2 0 0			

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 invsestment instrument	Maturity (short-term/long-term)	Nonresident partner — ISO country code	Nonresident partner — sector	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
	a	b	c	d	e	d	e	e	e	e	e	e
01.												
02.												
03.												
…												
nn												

MNB Identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 6	2 0 0			

Quartely data supply of other investments - other monetary financial institutions

BEFK1_C 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	Assets						Interests				
					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	
						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	Reference period	Reg. number of the reporting institution	Completion date year/month/day	Type of document (E,M,N)
R 1 6	2 0 0			

Quartely data supply of other investments - other monetary financial institutions

BEFK2_C table
Integer currency data

Current account, fixed deposits, currency stocks

Serial number	Other insvestment instrument	Maturity (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Assets					Interests					
					Changes during the						Changes during the period				
						Changes during the					Transactions				
					Opening balance at the beginning of the period (at face value)	Transacitons	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 of accrued interest at the beginning of the period	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.															
06.															
…															
nn															

MNB Identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 6	2 0 0			

Quartely data supply of other investments - other monetary financial institutions

BEFK3_C table
Integer currency data
Short-term trade credits

Serial number	Other investment instrument	Maturity (short term)	Non-resident partner ISO country code	Original currency ISO code	Assets				
					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)
						Transactions	Other changes		
	a	b	c	d	e	f	g	h	i
01.									
02.									
03.									
...									
nn									

MNB Identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 6	2 0 0			

Quarterly data supply of other investments - other monetary financial institutions

BEFK4_C table
Integer currency data

Other assets, bills receivables and other participations

Serial number	Other investment instrument	Maturing (short term / long-term)	Non-resident partner ISO country code	Original currency ISO code	Assets					Interests					
					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 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															

MNB Identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 6	2 0 0			

Quartely 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	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 6	2 0 0			

Quantely 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	Reference period	Completion date year / month / day	Type of document (E,M,N)
R 1 6	2 0 0		

Reg. number of the reporting institution

Quartely data supply of other investments - other monetary financial institutions

BEFT2_C table
Integer currency data

Current accounts, fixed deposits

Serial number	Other investment instrument	Maturity (short-term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Liability				Interests				
					Opening balance at the end 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			Accrued interest for the period	Transactions	Other changes	
											Interest paid for the period		
	a	b	c	d	e	f	g	h	i	j	k	l	m
01.													
02.													
03.													
04.													
…													
nn													

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MNB Identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 6	2 0			

Quarterly data supply of other investments - other monetary financial institutions

BEFT3_C table
Integer currency data
Short-term trade credits

Serial number	Other investment instrument	Maturity (short term)	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 at the end of the period
	a	b	c	d	e	f	g	h
01.								
02.								
03.								
...								
nn								

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MNB identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 6	2 0 0			

Quartely data supply of other investments - other monetary financial institutions

BEFT4_C table
Integer currency data
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	Liability					Interests				
					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	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 6	2 0 0			

Quartely data supplyof other investments - other monetary financial institutions

BEFT5_C table
Integer currency data

Details of other changes of liabilities

Serial number	Other invsvestment 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												

GUIDELINES FOR COMPLETION

Monthly data supply of other investments – other monetary financial institutions and

Quarterly data supply of other investments – other monetary financial institutions

I. General instructions

1. Transactions to be included in the data-supply

Tables beginning with BEF_C for other investments serve for reporting assets and liabilities - disbursed or outstanding – stocks and transactions of all instruments - of loans, overdrafts, deposits, trade credits, bills of exchange, or other assets and liabilities - vis-à-vis non-resident partners, independently whether they are the data supplier's direct foreign investors, their foreign direct investments, or members of the group or not. Exceptions are assets and liabilities of paid but not registered capital relating to non-resident members of the group, as well as assets and liabilities related to dividend payments, which have to be reported in the TBK/TBT tables of reports R03 or R13.

The reporting institution's branch abroad shall be deemed to be a non-resident on the purposes of balance of payment data supply. Reporting institutions must report their transactions vis-à-vis non-resident branches in the tables of this data supply, but the transactions of the reporting institution's non-resident branches conducted with other non-resident shall not be reported.

The assets and liabilities of other investments must be shown in separate tables in the report. Four tables are used for reporting assets (BEFK1-2, -3, -4 C) and four tables are used for reporting liabilities (BEFT1 -2, -3, -4_C) and one table to describe other changes in assets and liabilities separately.
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2. Reporting of data

The socks of liabilities of other investments must be reported at face value, assets must be reported at face value and/or book value, while transactions must be reported at market value.

Syndicated loans, public an publicly guaranteed loans must be reported loan by loan, while other assets and liabilities and their changes must be reported in aggregate data by countries and by currencies (in the currency of which the given asset and liability is denominated)
These rules also apply to income data. If accurate data are not available for breaking down interest by country, the breakdown by country must be performed based on estimation.

Data must be provided by currencies by rounding to integer!

II. Detailed information on completing tables, the method for compiling data

1. The contents of columns included in more than one tables of the report

The tables were produced with the same structure, and there is a difference only in the number of the columns in the tables because certain tables – in line with the characteristics of the instruments observed in them – do not include all columns listed below. The grey cells in the tables need not be filled.

- Instruments of other investments: The short name specified in each table serves to identify instruments

- Original maturity: R= short-term or H= long-term maturity codes shall be used. The classification by maturity must be done by taking into account the provisions of sub-point j) and k) of point I.F 8 of this Annex.
  For credits and loans granted and taken under credit line agreements, the maturity must be specified according to the specific use and the individual conditions of borrowings and lendings and not by the maturity of the credit line agreement.

  For long-term liabilities, which have outstanding at the end of the quarter and are reported in the BEF_C tables, the LEJ tables of report R20 must also be completed.

- ISO country code of non-resident partners: the ISO code for the countries of non-resident partners must be specified here vis-à-vis which the given asset and liability exists. In case of syndicated loans, the country code of the non-resident paying agent must be shown. If the paying agent (which is not the reporting institution) is resident but non-residents also participate in syndicate lending, the syndicated borrowing need not be reported.

- Sector of non-resident partners: This column shall be filled only for borrowing in BEFT1_C table using the following codes:

Available codes	Sector description
1	International organisation
2	Credit institution
3	Government sector
4	Other sector (not included in any of the above)

- ISO code of the original currency: The FX code in which the asset or liability exists
- Paying agent" name participating in a consortium: This column should be filled only for syndicated borrowings in the BEFT1_C table („KHITT"). Syndicated borrowings need not be reported if the paying agent is a resident.

- Final maturity of the loan: This shall be filled in the BEFT1_C table for syndicated („KHITT") loans and loans with a state guarantee („AHITT") or other long-term borrowings of reporting institutions in majority state ownership („EHITT") for borrowings, where the final maturity of the credit line determined in the loan agreement must be specified in (YYYYMMDD) format.

- Original currency ISO code: This should be filled only for syndicated loans („KHITT") and loans with a state guarantee („AHITT") or other long-term borrowings of reporting

institutions in majority state ownership („EHITT") in the BEFT1_C table. The ISO code of the currency specified in the agreement or the credit line agreement for the borrowing should be specified.

- Contracted amount: The total amount under the credit agreement, which shall be reported in table BEFT1_C for syndicated credit („KHITT") and credit with a state guarantee („AHITT") or other long-term borrowings of reporting institutions in majority state ownership („EHITT"). Even if there can be two or more borrowers under the same credit line agreement, the total credit line amount shall be specified because this information serves to identify the credit.

- Loan identification, which shall be reported in the BEFT1_C table for the following long-term borrowings:
    - For other long-term borrowings of reporting institutions in majority state ownership, and loans with government guarantees of all reporting institutions, the reporting institution's own debt identification number used in column c) of the BEFT6 table in report R24 must be used.
    - For World Bank loans, the programme number specified by the World Bank must be shown as unique identification of credit.

- Opening balance of Assets and Liabilities at the beginning of the period: The opening balance for the period must be specified, which must be equal to the closing balance of the previous period.

- Assets and Liabilities, Transactions: Transactions are all operations performed vis-à-vis non-resident partners concerning the instruments included in the tables that result in an increase or decrease of the assets and liabilities arising from the operation.

    For borrowings and lendings, increases in principal due to interest capitalization must be shown as an increase in the principle transaction column, the capitalised interest must be shown as an increase in interest received or paid during the period.

    In case of purchasing or selling assets, if the actual price in the purchase or sale differs from the face value, then the fair (market) value of the asset must be shown among the transactions and the difference between the face value and/or the fair value must be shown in the column of other changes with an inverse sign (compared to the direction of the price difference), which should be detailed by using the price changes („ARVA") code in table BEFK5_C, showing other changes.

- Assets and Liabilities, other changes: all changes which occurred in assets and liabilities other than transaction. Reasons for other changes may be: write-off of assets, debt forgiveness, reclassification, reporting error, margins between the face value and the fair (market) value in case of purchasing or selling assets, discrepancies in foreign currencies on hand,, elimination of debt due to payment by guarantor.
The causes of other changes must be detailed in table BEFK5_C for assets and BEFT5_C for liabilities.

- Closing balances of Assets and Liabilities at the end of the period: The face value of the closing balance of the reference period must be specified, the amount of which must correspond to the amount generated by the opening balance +/- transactions during the period +/- other changes.

- Closing balances of assets at the end of the period at book value: The closing balance of the reference period must be specified – according to the aggregate amount of the given instrument by country and by currency – at book value, in the original currency. The book value may differ from the face value of the closing balance not only if the assets are sold or purchased but also if, e.g., impairment or reversal of impairment was accounted for the given instrument
  Impairment and reversals need not be reported separately and need to be shown only in the amount of the book value.

Income data related to certain instruments must be reported on a gross basis – by specifying the increase and decrease of Assets and Debts according to double-sided transactions– in a breakdown by country and by currency of the instrument in the following way:
- Opening balance of accrued interest due and payable at the beginning of the reference period: The opening balance of accrued interest due and payable that has not been financially settled must be specified regardless of whether any accruals have been accounted in the books. This must correspond to the closing balance of interest due and payable reported at the end of the previous period.

- Transactions, Accrued interests due and payable: The interest due or payable for the reference period must be reported as items increasing stocks, regardless of whether they were accrued in the books, or they were settled (or partially settled) during the reference period. It can be defined on residual principle: Interests due and payable for the period = the closing stock of the accrued interests due and payable (-) their opening stock (+) interests received or paid (-) other changes.

- Transactions, Interest received and paid during the reference period: The interest received and paid during the reference period must be reported including capitalized interest too (items reducing closing balance).

- Interests, Other changes: All other changes which occurred in the accrued interests due and payable for the period other than transactions.. For instance: write-off of unpaid interest assets, debt forgiveness, reclassification of unpaid accrued interests into other assets .

- Closing balance of accrued interest due and payable at the end of the reference period: The closing balance of accrued interests due and payable, not yet settled, regardless of whether they were accrued in the books. The closing balance must correspond to the amount generated as the result of the opening balance + interests due and payable for the reference period - interest paid and received during the   reference period +/- other changes.

Exceptions are current accounts, other assets and liabilities where only the received or paid interest has to be reported, as well as currency stocks, trade credits and other equities for which no income data have to be reported because no interest is accounted on these transactions.

2. Use of prefixes
a) For balances: Opening and closing balances must be specified with a positive prefix in the table for assets and liabilities, For current accounts and trade credits that have turned negative, the procedure shall be as described for the given instrument, and they must be included in different tables on the reverse side.)
b) For transactions: the transactions that increase and/or decrease the balance must be specified in the BEF1_C tables with a positive prefix, negative prefixes may only be used for contra-entries, while in the other (BEF2-3-4_C) tables the net balance changes must

be specified with prefix. In these tables increases in assets and liabilities have to be reported with a positive prefix, and decreases need to be reported with a negative prefix.

c) For other changes: There may be a reason for using positive and negative prefixes in the columns for other changes depending on whether the effect that causes the changes results in an increase or decrease in the stocks.

3. Instruments to be reported in the individual tables

Table BEFK1_C: Lending and table BEFT1_C: Borrowings

Tables BEFK1_C and BEFT1_C include data on the individual credit schemes granted and/or taken out by the reporting institution. The following short names of instruments must be used in the tables:

For assets		For liabilities	
Short names that may be used in table BEFK1_C lending:		Short names that may be used in table BEFT1_C borrowing:	
KHITK	Assets from syndicated loans	KHITT	Syndicated loans
		AHITT	Publicly guaranteed loans
EHITK	Other credit assets	EHITT	Other credit liabilities
REPOK	Assets from repo and security lendings	REPOT	Repo and security borrowings
PLIZK	Financial lease assets	PLIZT	Financial lease liabilities
KERHITK	Trade credit (long-term) assets	KERHITT	Trade credit (long-term) liabilities

Public and publicly guaranteed debt with the original maturity over one year must be reported loan-by loan.
Reporting institutions that have public or publicly guaranteed long term loans must also complete table BEFT6 of report R24 and table BEFT10 of report R28.

Credits must be reported for the first time when the Assets and Liabilities vis-à-vis non-resident partners were first booked in the reporting institution's books due to disbursement.
For multicurrency credits, the credit must be reported in the currency in which the credit is disbursed. When there is a currency change in the currency of the loan, the outstanding loan must be taken out from the previous currency used in the other changes column – which shall be detailed in tables BEFK5_C/BEFT5_C under reclassification („ATSO") – and the loan must be recorded again in the currency of the new drawing.

Maturity of revolving credits must be reported according to the term of use, as short-term or long-term credit.
If a credit liability turns into a credit asset or a credit asset turns into a liability by the end of the reference period due to its revolving nature – with a credit repayment that is higher than the debt outstanding, the original credit must be written off to zero, and the new credit principal and interest (with the reverse prefix) must be reported as a new credit in the table of assets or of liabilities according to the reverse direction.

a) Syndicated loans (short name of the instrument: „KHITK" and „KHITT")

In case of syndicated borrowing, the total credit amount taken from non-resident parties with the participation of a non-resident paying agent must be reported regardless of the proportion of participation of resident and non-resident lenders.

If the paying agent in a syndicated loan taken from a non-resident lead arranger is a resident, the reporting institution need not report the syndicated borrowing because it must be reported by the resident reporting credit institution (participating in the transaction as the paying agent).

The syndicated borrowing must be specified by all reporting institutions in table BEFT1_C on a gross basis loan by loan (according to double sided transaction, i.e. with the increase and decrease of liability balance), taking into account also transactions where borrowings are made and the deal is closed still within the given same reference period.

Assets from non-residents originating from syndicated loans must be reported in BEFK1_C table not loan by loan, but in an aggregate gross figure by currency and by the country of the non-resident partner (according to double sided turnover, i.e. both an increase and decrease of assets) (taking into account also transactions when the loan is extended during the reporting period and the transaction is closed within the same reporting period).

b) Publicly guaranteed loans (short name of instrument: „AHITT")

Publicly guaranteed loans vis-à-vis non-residents, disbursed and outstanding in the reference period must be reported loan-by-loan, on a gross basis, by credit (according to double sided turnover, i.e. with the increase and decrease of the liability balance), taking into account also transactions in which borrowing takes place and the deal is closed within the same reference period.
If the borrowing is repaid by the guarantor, the amount must be reported as other change, which must be detailed under the code for change due to guarantor's repayment („KFIZ") in table BEFT5_C.
For new publicly guaranteed loans („AHITT") tables BEFT6 of report R24 and BEFT10 of report R28 must be completed.

c) Other credits (short name of instrument: „EHITK" and/or „EHITT")

Under other credits – other than syndicated loans and publicly guaranteed loans – all other liabilities and assets arising from lending or borrowing to non-resident partners, marked with the („EHIT") instrument code must be reported by taking into account maturity.

The following items must be reported in table BEFK1_C under code „EHITK" as assets arising from lending:
-   credits disbursed (granted) by the reporting institution – under a borrowing agreement or credit agreement – to a non-resident party,
-   assets from subordinated loans
-   liquid assets, deposit placed with non-resident non-financial enterprises for which the reporting institution has no credit agreements, including
      • deposits placed with a non-financial institution non-resident partner in connection with e.g. futures, and

- mark-to-market assets (due to deposits placed with non-resident non-credit institution partners) related to the evaluation of derivatives,
- assets under credits from non-residents arising from pre-financing of assets from customers,
- assets of the reporting institution from non-resident parties in connection with factoring (short-term) transactions, and
- assets of the reporting institution from non-resident parties in connection with forfeiting (medium- or long-term) transactions, and
- all other assets against non-residents purchased or taken over (from resident or non-resident parties) including discounted, purchased trade assets from customers for export, and
- credits granted to a non-resident by another lender that were assigned to the reporting institution in an open assignment (pursuant to which the reporting institution has a credit asset from a non-resident).

Of the liabilities incurred in relation to borrowings, the following must be shown under code „EHITT" in table BEFT1_C:
- borrowings of the reporting institution from non-resident partners under borrowing agreements or credit agreements, and
- borrowings of the reporting institution that were assigned by the lender under the original credit agreement to a non-resident partner and therefore the reporting institution has a liability to this non-resident,
- credit liabilities to non-resident partners taken over (from residents or non-residents) including taken over trade assets from import suppliers,
- liabilities from subordinated loans,
- credit liabilities outstanding to non-residents pursuant to the pre-financing of assets from customers, and
- the reporting institution's debt to non-resident parties in connection with factoring (short-term) transactions, and
- the reporting institution's debt to non-resident parties in connection with forfeiting (medium- or long-term) transactions, and
- Borrowings from the World Bank, where the programme number specified by the World Bank must be indicated in column j) to identify the credit. For World Bank loans in column c) the World Bank's institutional code (1E). is to be specified as the ISO code for the non-resident partner's country.

Other long-term credits taken out by banks among reporting institutions in majority state ownership must be specified on a gross basis (according to double sided transactions, i.e. with the increase and decrease of the liability balance) loan by loan, taking into account also the transactions, when a credit transaction is generated and terminated within the same reference period.

d) Repurchase agreements, sale&buy-back and security lending (short name of the instrument: „REPOK" and/or „REPOT")

Repurchase agreements (repos), reverse repos, sale&buy-back and security lending vis-à-vis non-residents must be shown in the tables for assets or liabilities, in the appropriate maturity breakdown.
All reporting institutions must report transactions in aggregate data by country and by currency, on a gross basis (according to double sided turnover i.e. showing the increase and decrease of Assets and Liabilities), taking into account also the transactions which are incurred and terminated within the same reference period.

The following assets generated in the course of „REPOK" repo, sale&buy-back and security lending transactions must be shown in table BEFK1_C for lending:

- for reverse repo transactions, assets arising from the purchase price paid for an instrument purchased subject to a forward re-sale obligation, and
- assets outstanding at an amount of the securities lent under the loan agreement during securitiy loan transactions.

The following liabilities incurred under „REPOT" repo, sale&buy-back and securitiy lending transactions must be shown in table BEFT1_C borrowings:

- for passive repo transactions, the debt arising from the sales price collected out of the instrument sold subject to a forward re-purchase obligation, and
- the amount outstanding at value of the securities borrowed under the loan agreement in through security loan transactions.

According to the above, all assets and liabilities arising from repo, sale&buy-back and securitiy lending transactions (concluded with non-resident partners) must be reported. For transactions concerning assets and liabilities arising from repo, sale&buy-back and securitiy loan transactions it is the face value of the active or passive repo (as a lending or a borrowing) must be reported instead of the securities. The „starting leg" is the face value, which must be shown for transactions of assets and liabilities, and the outcome of the transaction (the difference between the starting leg and the closing leg) shall be reported as interest.

Reporting custodians shall report these securities transactions in their reports on securities, while reporting institutions other than reporting custodians shall include them in the R04 table (ERT4) too. The exception to this is if the instrument is a bill in the transaction, because movements related to bills must be reported in tables BEFK4_C and BEFT4_C of this report.

e) Financial lease loans (short name of the instrument: „PLIZK" and „PLIZT")

Lessors must show the following assets incurred in „PLIZK" financial lease transactions in the lending loans table BEFK1_C:

- assets from loans according to the contract of assets, handed over, sold in instalments to non-resident party under a financial lease, and the related lease fee repayments collected in the form of payment instalments.

The lessee must show the following liabilities incurred in the course of „PLIZT" financial lease transaction in borrowing table BEFT1_C:

- the liability corresponding to the amount invoiced by the non-resident lessor for the asset acquired under a financial lease and the lease fee instalments paid in connection with the asset as payment instalments

Financial lease assets and debts should be treated as a long-term category, so the maturity needs to be indicated in column b) using "H" short name (long term).

The amount of principal asset and principal liability under a financial lease may not include interest. Interest must be shown as interest income in the requested breakdown.

f) Long-term trade credits (short name of the instrument: „KERHITK" and/or „KERHITT")

Transactions that cause changes in the balances of long term trade credits during the reference period must be reported on a gross basis (according to double sided transactions i.e. showing the increase and decrease of Assets and Liabilities) aggregated by currency and by country of the non-resident partner.

Short-term trade credits must be shown in tables BEFK3/BEFT3_C, according to those described there.

In column d) of table BEFT1_C, the sector of the non-resident partner need not be specified for long-term trade credits.
No income data need to be reported on long-term trade credits.

BEFK2_C table: current accounts, fixed deposits and currency stocks and BEFT2_C table: current accounts, fixed deposits

Short names attached to the following instruments shall be used in the BEFK2_C assets side and BEFT2_C liability side table:

For assets		For liabilities	
Short names available in the table BEFK2_C for current accounts, fixed deposits and currency stocks of credit institutions::		**Short names available in the table BEFT2_C for current accounts at credit institutions and fixed deposits kept by it:**	
BFSZLAK	Assets of credit institution from current accounts held with non-resident credit institution (nostro accounts and other sight deposits)	BFSZLAT	Liabilities from current accounts (sight deposits) of non-resident partners by resident credit institutions
NBFSZLAK	Assets of credit institution from current accounts held with non-resident non-credit institutions		
LBETK	Assets from fixed deposits of the credit institution placed with a non-resident credit institution	LBETT	Liabilities from fixed deposits of non-resident partners and customers by credit institutions
SVAL	Own currency stock		
UVAL	Currency stock placed with exchange office		

a) Sight deposits, current accounts of credit institutions (short name of the instrument: „BFSZLAK" and „BFSZLAT")

In BEFK2_C asset side table, the current account with a positive balance of reporting credit institution kept with other non-resident credit institutions (sight deposit) shall be assigned with the short „BFSZLAK" instrument name, and these assets contain the following items:
- bank accounts of the reporting credit institution kept with non-resident credit institutions (nostro accounts, sight deposits),
- margin accounts kept with non-resident credit institutions (e.g., in relation to financial derivative transactions), any deposits and collaterals placed and outstanding on them at the end of the reporting period
- customer accounts kept for the reporting credit institution by non-resident credit institutions for the purpose of investment services, and any funds, deposits and collaterals placed and outstanding on them at the end of the reporting period.

In the BEFT2_C liability side table, the current account of non-residents with a positive balance kept by the reporting institution shall be assigned with the short „BFSZLAT" instrument name (sight deposits) containing the following liabilities:
- bank accounts kept by the reporting resident credit institution for its non-resident partners and customers (nostro and loro accounts, not fixed sight deposits),

- margin accounts kept by the reporting institution for non-resident partners and customers, any deposits and collaterals placed and outstanding on them at the end of the reporting period (e.g., in relation to financial derivative transactions), and
- customer accounts kept by the reporting institution for non-resident partners and customers for the purpose if investment services, and funds, deposits and collaterals placed and outstanding on them at the end of the reporting period.

For current accounts on assets and on liability sides only accounts with a positive closing balance at the end of the reporting period (for an opening balance at the end of the previous reporting period) may be reported under „BFSZLA" short name of the instrument. The current accounts on the asset and liability side with a negative closing balance at the end of the reporting period must be collected, taken out and then the other current accounts with a positive closing balance shall be aggregated by currency and country. Thus all data shall be reported with a positive prefix.

For transactions performed on current accounts on both asset and liability sides (credit-entries, debit-entries) net changes need to be reported. Any gross current account movement taking place during the month and causing daily balance changes, (which may also cause several prefix changes) do not need to be taken into account. This can be achieved by reporting in the tables the differences of the credit and debit entries on the asset and on the liability sides aggregated by country, and currency, with a prefix. The net balance changes causing an increase must be reported with a positive prefix and those causing a decrease must be reported with a negative prefix.

Current accounts on the asset and liability side with negative balance (overdrafts) shall be reported in BEFT4_C other short-term liabilities for current accounts on the asset side, or in BEFK4_C other short-term liabilities table for current accounts on the liability side.

Taking a particular current account example, if it had a positive balance in the previous report but it showed a negative closing balance at the end of the reporting period, i.e., it turned into an overdraft, then for this current account the closing balance reported under the („BFSZLA") short name shall be run off to 0 in the report for the reference period and only then can the overdrafts be reported in BEFK4_C /BEFT4_C tables for the current period. (Naturally, this applies to one account, while in the case of several accounts to be aggregated, this shall be interpreted in a way that this current account contributes to the closing balance of BEFK2_C/BEFT2_C table with 0.)
Obviously, the reporting obligation related to individual current accounts with a negative opening balance turning into current accounts with a positive balance is the contrary of the above procedure.

Interest accrual is not typical on current accounts, so the interest received to current accounts for sight deposits and interest paid from the current account to overdraft credits must be reported (interest earned or payable in the period does not need to be reported), the former amounts need to be reported in BEFK2_C/BEFT2_C, and the latter amounts have to be reported in BEFT4_C/BEFK4_C tables.

The current account balances are adjusted (in the form of a credit or debit entry in the account) with the interest amounts (irrespective of whether it is interest on the current account or interest on the overdraft credit) credited and debited on the accounts by the end of the reporting period (with that value date), therefore apart from reporting the interest transactions, the reported balance of the current accounts also contains the interest amount (capitalised interest). However, taking into account that the interest transactions may also be contrary to the closing (and

opening) balance because of the current accounts turning into negative and positive several times during the reporting period, any interest revenue and expense may also be reported in the applicable tables even on lines showing a 0 opening or closing balance.

b) Current accounts held of the reporting institution held with non-bank institutions (short name of the instrument: "NBFSZLAK")

In BEFK2_C assets side table, " NBFSZLAK" short name of the instrument shall be applied to customer accounts kept for the reporting institution by non-resident investment enterprises, opened for the purpose of settlement of investment services, or to margin accounts, containing a positive balance at the end of the reporting period originating from funds placed on the account as deposits and collaterals. If (e.g., due to technical reasons of settlement) an arrear or debt (overdraft credit) occurs, then it has to be reported in BEFT4_C table under the title of other liabilities as described in paragraph a) of this point for bank current accounts ("BFSZLAK"). (In case of current accounts on the liability side, while the account-provider is the credit-institution itself, the non-banking code „NBFSZLA" may not be used, that can only be used in tables BEFK2 C.

Generally no interest is credited to current accounts managed by non-resident investment service providers for the amount deposited (deposits, security deposits) on such accounts, no interest is charged due to any overdraft that may arise and interests are not accrued.   Therefore data need to be reported only in case of interests received on the positive balance and paid on the negative balance of the current account during the reference period and in case they are credited or debited in this account.

c) Fixed deposits (short name of the instrument: „LBETK" and „LBETT")

In the assets side table BEFK2_C, fixed deposits must be given the short name of the instrument „LBETK" where – while taking into account maturities - the following must be shown:
-   assets of the reporting institution arising from fixed deposits placed with a maturity of less or more than one year and term deposits of its liquid assets with non-resident credit institutions. These include fix deposit orders, agreements to fix the nostro current balance at the end of the day, and assets of bank-deposit agreements, settled trough so-called inter-bank transactions,
-   assets due to deposits and collaterals placed by the reporting institution on accounts held with non-resident credit institutions – such as e.g. escrow accounts –, which have to be reported as short-term bank deposits, and
-   mark-to-market assets by the reporting institution (due to a placement of deposit with a non-resident credit institution partner) related to the evaluation of derivatives.

In BEFT2_C liability side table, „LBETT" short name of the instrument shall be applied to fixed bank deposits. The following items have to be reported under this code, based on maturity:
-   liabilities of the reporting institution to non-resident customers and partners from short-term and long-term deposits and of other fixed funds. This category also includes liabilities from orders for fixed deposits and agreements to fix the loro current account balance at the end of the day, as well as deposit agreements from so-called inter-bank transactions,
-   liabilities of the reporting resident credit institution to non-resident partners and customers in relation to funds placed in deposit and collateral accounts including, e.g., so-called escrow accounts, which need to be reported as short-term bank deposits, and

- mark-to-market liabilities (deposit placement) against non-resident parties related to the evaluation of derivative transactions.

For bank deposits, the placement and termination of deposit in both asset and liability side tables shall be reported in a net way (in the same way as applicable to current accounts). The aggregate changes arising from the differences between the opening and closing balances of term bank deposits – depending whether the aggregate net changes resulted in an increase or decrease – must be specified with the correct prefix for net volume changes of transactions.

Assets and liabilities from deposits generally do not contain received or paid interest, as the interest amount is usually credited in current accounts. Any interest accrued, earned and paid in relation to deposits shall be reported in BEFK2_C and BEFT2_C tables in a gross figure within the interest income on deposits category.

d) Own currency stock (short name of the instrument: „SVAL")

The currency stock means different types of cash other than HUF available in cash or in the vault of the reporting credit institution.

The „SVAL" short name of the instrument in BEFK2_C asset side is used only for reporting the opening and closing balances of the reporting institution's own currency stock and net changes during the reference period (difference between the opening and closing balance) by currency. If the net change is positive, a positive prefix, if it is negative, a negative prefix has to be applied. They include the following items:
- increases and decreases in the currency stock due to currency exchange, i.e., currency-HUF cash conversions, currency and currency conversions, irrespective of the partner's residence,
- increases and decreases of the currency stock as a result of deposits in and payments from FX accounts, irrespective of the account holder's residence,
- increases and decreases of the currency stock as a result of currency cash deposits and payments in cashier's desk.,
- increases and decreases in the currency stock as a result of currency sale and purchase transactions irrespective of the partner's residence. If the currency sent and received is not settled and the foreign exchange is not credited or debited in the same month, the open items at the end of the current month, i.e., registered in the so-called currency supply and delivery accounts do not have to be reported here but among other short-term assets and liabilities in BEFK4_C and BEFT4_C tables.

Currency supply and delivery between the reporting credit institution and its branches does not change the currency stock for the same legal entity. No such turnover needs to be reported.

While completing the table, the followings should also be taken into account.
- No HUF balances can be contained in the report under the currency stock instruments.
- The currency stock has to be reported by currency type.
- Any surplus or deficit in the currency cash shall be reported in column h) under other changes with the short name of change of currency cash („VELT").
- No interest income is generated on currency stocks; therefore no interest income needs to be reported based on this instrument.

- The maturity does not have to be indicated in column b), and the non-resident partner's country code does not need to be reported in column c); these columns do not apply to currency stocks.

e) Currency stock placed with agents (short name of the instrument: „UVAL")

In BEFK2_C asset side table, the opening and closing balance of currency stocks placed by the reporting institution to the exchange agent (non-credit institution' exchange facilities) and net changes occurring in the balances during the reporting period (difference between the opening and closing balance) needs to be reported under the „UVAL" short name of the instrument. If the net change is positive, then a + prefix, if it is negative, then a – prefix shall be applied in the report.

While completing the table, the followings should also be taken into account.
- Any changes in the currency stock arising from currency delivery and supply between the reporting institution and its agent shall be reported in an aggregate figure, detailed by currency.
- No HUF balances can be contained in the report under the currency stock instruments,
- The currency stock has to be reported by currency type,
- Any surplus or deficit in the currency cash shall be reported in column h) under other changes with the short name of variation of currency cash („VELT").
- No interest income is generated on currency stocks; therefore no interest income needs to be reported based on this instrument.
- The maturity does not have to be indicated in column b), and the non-resident partner's country code does not need to be reported in column c); these columns do not apply to currency stocks.

Table BEFK3_C: Assets from short-term trade credits and table BEFT3_C: Liabilities from short-term trade credits

The following short name of the instruments must be used in the tables:

For assets		For liabilities	
Short names available in table BEFK3_C:		**Short names available in the table BEFT3_C:**	
KERHITK	Assets under trade credit (short-term)	KERHITT	Liabilities under trade credit (short-term)

In the asset side table BEFK3_C for trade credit, the following shall be reported:
- short-term export assets from customers incurred in the reporting institution's rights (pursuant to a delivery of goods and services) (commission receivables based on banking services, sale of proprietary IT programs, etc.),
- assets from customers due to export goods delivered, if the reporting institution has not issued the invoice to the customer yet, and
- import advances paid for a short-term.

The following shall be reported in the debt side table BEFT3_C for commercial credit:
- short-term liabilities to suppliers (due to the import of goods and services) incurred in the reporting institution's own right (e.g. SWIFT service fee, fees of audits performed by the parent bank),
- liabilities to suppliers related to import goods received (delivered) for which the reporting institution does not yet have the invoice issued by the supplier, and
- short term export advances.

For transactions of short-term trade credits, the net changes have to be shown and therefore both positive and negative prefixes may be used for transactions. Increases in changes during the reference period must be specified with a positive prefix sign and decreases in changes, with a negative prefix.

Only positive data may be shown as opening and closing balances for trade credit. Negative balances (regardless of the type of deal that causes a change in balance: credit due to rebates, discounts or an error in delivery of goods) must be reclassified to the other short-term assets and/debts of tables BEFK4/BEFT4 (the tables on the reverse side) as follows:

Changes in balance must be investigated after being aggregated by country and by currency, so it need not be assessed by partner whether the balance of the customer or supplier partner has turned negative; instead, the amounts that show a negative balance after aggregation by country and by currency must be reclassified as other short-term assets and/or liabilities of table BEFK4/BEFT4_C (the table of the reverse side).
However, buyers and suppliers partners may not be netted against each other, even if the same customer is included in the books as a buyer and as a supplier.
- Open (unsettled) balances that have gone negative at the end of the reference period for trade credit assets in table BEFK3_C have to be reclassified as other short-term debts under the BEFT4_C table.
- The open (unsettled) balances that have gone negative at the reporting period for BEFT3_C commercial credit debt must be reclassified as other short-term assets under the BEFK4_C table.

Before reclassification, the trade credit assets and liabilities in tables BEFK3/BEFT3_C must be run off to 0 in the column of transactions in the report for the reference period, and only then can the stocks that have gone negative be included in tables BEFT4/BEFK4_C (the tables on the reverse side) as a net increase in the positive direction in the column of transactions, starting from an amount of 0.

The elimination of trade credit assets and liabilities due to the cancellation of the entire agreement or a mistransfer (the import advance is transferred back and/or the export advance received is repaid) shall be taken into account with a negative prefix as a contra-entry in column f) for transactions.

In case of sales of export trade credit assets, if the actual sales amount differs from the face value, the amount of the asset must be shown in column f) of transactions and the difference between face value and the price must be shown in column g) as change due to other changes. (Assets purchased that originate from exports vis-à-vis a non-resident partner must be shown as other credit assets („EHITK") in table BEFK1_C taking into account the provisions set out there.)

Settlement of interest income on transaction is not typical for trade credit, so no interest income need to be reported for trade credits.

Table BEFK4_C: Bills, other assets and other participations and table BEFT4_C: Bills other liabilities

The following short instruments names shall be used in tables A BEFK4_C and BEFT4_C.

For assets		For liabilities	
Short names available in table BEFK4_C other assets, assets due to the acquisition of a business stake, assets under bills receivables:		**Short names available in table BEFT4_C for other debts, debts under bills payable:**	
VALTK	bill receivable	VALTT	bill payable
EK	Other assets	ET	Other liabilities
ERESZ	Claims arising from participations below 10% held in foreign companies not embodied in securities (e.g. participation in a limited liability company)	ERESZT	Debts arising from participations below 10% held by non-resident investor in the reporting institution not embodied in securities (e.g. in case of cooperative credit institution)

a) Assets and/or liabilities from bills (short name of the instrument: „VALTK" and/or „VALTT")

In the asset side of table BEFK4_C, under the short name VALTK receivables arising from bills vis-à-vis non-residents must be reported regardless of how (delivery of goods or services, discounting) and by way of what statistical status of a partner (resident or non-resident) the bill of exchange came to be held by the reporting institution.

In the liability side table BEFT4_C, under short name "VALTT" debts arising from bills issued by the reporting institution to non-resident partners must be reported, regardless of the types of debts against which the bill was issued. (purchase of goods or services, issuing of a promissory note) .

If the issuer of the bill determined interest on the value of the bill and the interest is shown in the bill, than the receivables and debts from bills must be reported in amount reduced by interests in columns assets and liabilities of tables in BEFK4 C and BEFT4 C, and the interests must be reported in columns "Interests".

If a bill is an exchange instrument or collateral in a repo transaction, the movement related to the bill must also be reported in these tables

b) Other assets and liabilities (short name of the instrument: „EK" and/or „ET")

Other assets and liabilities include:
- Current accounts (overdrafts) with a negative balance shall be reported in BEFT4_C table as other short-term liabilities for current accounts on the asset side, while they need to be reported in BEFK4_C table under other short-term assets for current accounts on the liability side, aggregated by currency and the country of the non-resident partner, as defined in BEFK2_C table/a) sub-point.
  Any interest received or paid on current accounts for overdrafts shall be reported in these tables with EK or ET instrument code, as defined in BEFK2_C table a) sub-point, but payable interest does not have to be reported.

- Transit items (where the increase and decrease of the given instrument departs from their financial settlement in terms of time, except for transit items due to export or import of goods and services):
  • In the event of a change in ownership of securities at the end of the reference period, if the movement of cash differs in time from the movement of securities. These items are

to be reported in the table if the asset or debt arising from this exists at the end of the reference period. It must be reported as other short-term assets and/or debts.

- Assets/liabilities from transit items, occurring in relation to the sale and purchase of cash currencies at the end of the month (see BEFK2_C table d) sub-point),

- All other assets and liabilities arising from transit transactions, recorded in the reporting institution's books, e.g., FX amounts already credited in the reporting institution's nostro account, received for the reporting institution's non-resident customer, the HUF value of which shall only be credited in the customer's current account after the reporting period (transit asset items) or the inverse situation, FX amounts already debited on the non-resident customer's current account based on the customer's transfer order which has not been dispatched from the nostro account with the value date at the end of the reporting period (transit liabilities items).

- So-called pending assets and pending liabilities from and to non-resident partners and customers, recorded in the reporting institution's books (e.g., in relation to complaints),

- Assets and liabilities that substitute "cash" in the form of cheques to non-resident parties.

- Assets and liabilities from matured securities, which are still recorded in the books of the reporting institution, must also be reported as short-term assets and liabilities

- Balances that have gone negative for assets and liabilities from trade credit (due to transactions that cause a prefix change in balance). In reporting these items, the procedure shall be as described for tables BEFK3_C, and BEFT3_C.

- Accrued interest on loans extended by the credit institution, which has not been paid to the reporting institution by non-resident partners and has been transferred into other short-term assets.
  In this case, the accrued interest balance on of loans shall be taken out from the column n) of BEFK1_C table other changes, and then the amount shall be entered again into other short-term assets..

- The acquisition of a participation of less than 10% in international organisations must be shown as other long-term asset.

- All other financial assets and liabilities vis-à-vis non-residents, which
  - have not been shown neither as direct capital investments nor as investments into securities (TBK/TBT tables) (in relation to which the reporting custodians prepare securities report for MNB while the other reporting institutions include them in the R04 report ERT table) or financial derivatives (DER tables), and
  - cannot be classified into any of the instruments of assets or liabilities linked to other investments described above.

Other assets or liabilities – based on their maturity – must be specified in aggregates by currency and by country corresponding to the country of the non-resident partner.

Interest income on transactions is typically not accounted for in relation to other assets and liabilities, but if interest were paid or credited in relation to the transaction (e.g., interest on nostro or loro accounts with a negative balance), then they shall be reported in column l) for assets and in column k) for liabilities under received and paid interest.

d) Participation of below 10% in foreign companies not embodied in securities (short name of the instrument: ERESZK or ERESZT)

Short name of instrument ERESZK is to be used on asset side in table BEFK4_C, if the reporting institution acquires participations of below 10% in non-resident companies (e.g. business shares of limited liability companies). For ISO code of the original currency of the capital investments is to be given the code of the currency of book-keeping and all data of the business participations shall be reported in this currency.
If the value of the capital investments increased without payment transactions, by way of reinvesting earnings, than the volume of the change shall be reported both in the column l) (as if dividends paid) and in column f) as transaction (as if additional capital investment)
Investments made for acquiring participations are always deemed to be long-term investments, so maturity need not be shown in column b) using code "H"(long term),
Dividends received related to short name of instrument ERESZK are to be shown in column l) with positive prefix, and the repaid interim dividend with negative prefix. The other columns of the earnings are not to be filled.

Acquisitions of participations in international organisations shall be shown as other long-term assets ("EK") and not on this code.

Short name of instrument ERESZT is to be used ob liability side in table BEFK4_C, if the non-resident investor acquires participations of below 10% in reporting institution. As stocks the volume of the reverse investment is to be given. If the value of the equity increased without payment transactions, by way of reinvesting earnings, than the volume of the change shall be reported both in the column k) (as if dividends paid) and in column f) as transaction (as if additional capital investment)

Dividends paid related to short name of instrument ERESZT are to be shown in column k) with positive prefix, and the interim dividend received back with negative prefix. The other columns of the earnings are not to be filled.

Table BEFK5_C: Details of other changes in assets and table BEFT5_C: Details of other changes in liabilities

Data to be specified in each column of the tables:
- The codes, identifiers reported in „a,- "d" column of BEFK5 C table, characterizing other changes of instruments of other investments to be detailed in this table, must be the same, as they are reported in tables of BEFK1-2-3-4 C.
- The codes, identifiers reported in „a" -" j column of BEFAT5 C table, characterizing other changes of instruments of other investments to be detailed in this table, must be the same, as they are reported in tables of BEFT1-2-3-4 C.
- In column „e" of BEFK5 C and column „k" of BEFT5 C tables the reasons for other changes must be specified using the following short names

For assets		For liabilities	
KLE	Assets write-off		
KOVEL	Debt forgiveness	ADEL	Debt forgiveness
ATSO	Reclassification	ATSO	Reclassification
HIBA	Error in reporting	HIBA	Error in reporting

ARVA	Difference between the face value and fair (market) value in case of purchasing and sales of assets	KFIZ	For publicly guaranteed credits if the outstanding is eliminated, repaid, or reduced by the guarantor	
VELT	Discrepancies in foreign currencies on hand,			

The ATSO code shall be used, for instance:
- for reallocations between tables of the report or between tables of different report,
- for multicurrency credits if the credit shifts from the currency of use to another currency..

The code HIBA must be used for instance:
- for correcting items reported false or with an error in the reporting for the previous period,
- if the opening balance of assets and liabilities according to accounting records differ at the beginning of the given reporting period (e.g. due to reverse accounting or cancelled items) from the closing balance reported in the previous period.

Column „f" of table BEFK5C and column „l" of table BEFT5 C: this is where the subtotals related to the other changes reported in columns „e" and „k". has to be specified The subtotal may be a negative and positive number; prefixes must be used the same ways as in the columns of other changes in BEF_C tables.

Other changes relating to instruments of other investments reported on asset side in columns „a"- "d" and on liability side in columns „a"-" j" in BEFK1-2-3-4 C and BEFT1-2-3-4 C are indicated only by on figure, while the reasons of changes can be more. Therefore the given instrument shall be recorded in the table as many times as the number of different reasons for which other changes concerning the given instrument have occurred. For items characterized with the same codes, and identifications the same data must be included in columns „a"-d" and a" „- „j" only the reason for other changes specified in column „e" and „k" an the subtotal specified in the related column „f" and "l" may be different.

III. Requirements for submitting reports

Method of submission: by post or via EBEAD
Form of submission: on paper on in electronic form
The report shall be addressed to: MNB Statistics

MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 8	2 0 0			

**Monthly 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		Interest received during the period	Other changes	
						Increase in liability	Decrease in liability						Accrued interest for the period				
	a	b	c	d	e	f	g	h	i	j		k	l	m		n	o
01.																	
02.																	
03.																	
04.																	
05.																	
06.																	
…																	
nn																	

Monthly 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	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				Accrued interest for the period	Transactions		Other changes	
												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.															
…															
nn															

MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 8	2 0 0			

Monthly report of other investments – other financial intermediaries and financial auxiliaries

BEFK3_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	Assets				
					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)
						Transactions	Other changes		
	a	b	c	d	e	f	g	h	i
01.									
02.									
03.									
…									
nn									

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MNB report identification code	Reference period	Completion date year / month / day	Reg. number of the reporting institution	Type of document (E,M,N)
R 0 8	2 0 0			

Monthly report of other investments – other financial intermediaries and financial auxiliaries

BEFK4_DE table
Integer currency data
Other receivables, bill receivables and other participation

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	
											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 report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 8	2 0 0			

**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						

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MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 8	2 0 0			

**Monthly report of other investments
– other financial intermediaries and financial auxiliaries**

BEFTL_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	i	k	l	m	n	o	p	q	r	s	t
01.																				
02.																				
03.																				
04.																				
05.																				
06.																				
07.																				
08.																				
09.																				
10.																				
11.																				
...																				
m																				

MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 8	2 0 0			

**Monthly report of other investments
– other financial intermediaries and financial auxiliaries**

BEFT2_DE table
Integer currency data
Current accounts kept by non-bank

Serial no.	Other investment instrument	Maturity (short)	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.													
…													
nn													

Monthly 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			
					Opening balance at the beginning of the period	Changes during the period		Closing balance et the end of the period
						Transactions	Other changes	
	a	b	c	d	e	f	g	h
01.								
02.								
03.								
…								
nn								

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MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 8	2 0 0			

**Monthly report of other investments
– other financial intermediaries and financial auxiliaries**

BEFT4_DE table
Integer currency data

Other liabilities, bill payable												
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													

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MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 8	**2 0 0**			

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												

MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 7	2 0 0			

**Quarterly data supply of other investments
– other financial intermediaries and financial auxiliaries**

BEFK1_DE 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	Assets						Interests				
					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 report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 7	2 0 0			

Quarterly data supply of other investments
– other financial intermediaries and financial auxiliaries

BEFK2_DE table
Integer currency data

Current accounts, fixed deposits

Serial number	Other investment instrument	Maturity (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Assets					Interests					
					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			Other changes	Closing balance of accrued interest at the end of the period
						Transactions	Other changes				Accrued interest for the period	Transactions			
												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.															
…															
nn															

Quarterly data supply of other investments
– other financial intermediaries and financial auxiliaries

BEFK3_DE table
Integer currency data
Short-term trade credits

Serial number	Other investment instrument	Maturity (short term)	Non-resident partner ISO country code	Original currency ISO code	Assets				
					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)
						Transactions	Other changes		
	a	b	c	d	e	f	g	h	i
01.									
02.									
03.									
…									
nn									

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MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of docu- ment (E,M,N)
R 1 7	2 0 0			

Quarterly data supply of other investments
– other financial intermediaries and financial auxiliaries

BEFK4_DE table
Integer currency data
Other assets, bill receivables and other participation

Serial number	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	
											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.														
…														
nm														

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MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 7	2 0 0			

**Quarterly data supply 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						

**Quarterly data supply of other investments
– other financial intermediaries and financial auxiliaries**

BEFTL_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	Contracted amount	Loan identifier	Liability					Interests					
			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.																			
…																			
m																			

**Quarterly data supply of other investments
– other financial intermediaries and financial auxiliaries**

BEFT2_DE table
Integer currency data
Current accounts kept by non-bank

Serial number	Other investment instrument	Maturity (short)	Non-resident partner ISO country code	Original currency ISO code	Liability				Interests				
					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.													
...													
nn													

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MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 7	2 0 0			

Quarterly data supply of other investments
– other financial intermediaries and financial auxiliaries

BEFT3_DE table
Integer currency data
Short-term trade credits

Serial number	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								

**Quarterly data supply of other investments
– other financial intermediaries and financial auxiliaries**

BEFT4_DE table
Integer currency data

Other liabilities, bill payable

Serial number	Other investment instrument	Maturity (short/long)	Non-resident partner ISO country code	Original currency ISO code	Liability				Interests				
					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													

MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 7	2 0 0			

Quarterly data supply 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	Contracted amount	Loan identifier	Other changes	Subtotal
			ISO country code	sector								
	a	b	c	d	e	f	g	h	i	j	k	l
01.												
02.												
...												
nn												

MNB identification code: **R08 and R17**

GUIDELINES FOR COMPLETION

**Monthly data supply of other investments – other financial intermediaries and financial auxiliaries
and**

Quarterly data supply of other investments – other financial intermediaries and financial auxiliaries

I. General instructions

1. Transactions to be included in the report

Tables beginning with BEF_DE for other investments serve for reporting assets and liabilities - disbursed or outstanding – stocks and transactions of all instruments - of loans, overdrafts, deposits, trade credits, bills of exchange, or other assets and liabilities - vis-à-vis non-resident partners, independently whether they are the data supplier's direct foreign investors, their foreign direct investments, or members of the group.

Exceptions are assets and liabilities of paid but not registered capital relating to non-resident members of the group, as well as assets and liabilities related to dividend payments, which have to be reported in the TBK/TBT tables of reports R03 or R13.

The reporting institution's branch abroad shall be deemed to be a non-resident on the purposes of balance of payment data supply. Reporting institutions must report their transactions vis-à-vis non-resident branches in the tables of this data supply, but the transactions of the reporting institution's non-resident branches conducted with other non-resident shall not be reported.

The assets and liabilities of other investment must be shown in separate tables in the report. Four tables are used for reporting assets (BEFK1 -2 -3 -4_DE), and also four tables are used for reporting liabilities (BEFT1 -2 -3 -4_DE) and there is one table to describe other changes in assets and liabilities separately.

2. Reporting of data

The stock of liabilities of other investments must be reported at face value, assets must be reported at face value and/or book value, while transactions must be reported at market value.

Syndicated loans, public an publicly guaranteed loans must be reported loan by loan, while other assets and liabilities and their changes must be reported in aggregate data by countries and by currency (in the currency of which the given asset and liability is denominated).

These rules also apply to income data. If accurate data are not available for breaking down interest by country, the breakdown by country must be performed based on estimation.

Data must be provided by currencies by rounding to integer!

II. Detailed information on completing tables, the method for compiling data

1. The contents of columns included in more than one tables of the report

The tables were produced with the same structure, and there is a difference only in the number of the columns in the tables because certain tables – in line with the characteristics of the instruments observed in them – do not include all columns listed below. The grey cells in the tables need not be filled.

- Instruments of other investments: The short name specified in each table serves to identify instruments

- Original maturity: R= short-term or H= long-term maturity codes shall be used. The classification by maturity per term must be done by taking into account the provisions of sub-point j) and k) of point I.F 8 of this Annex.
  For credits and loans granted and taken under credit line agreements, the maturity must be specified according to the specific use and the individual conditions of borrowings and lendings and not by the maturity of the credit line agreement.

  For long-term liabilities, which have outstandings at the end of the quarter and are reported in the BEF_DE tables at the end of the given quarter, the LEJ tables of report R20 must also be completed.

- ISO country code of non-resident partners: the ISO code for the countries of non-resident partners must be specified here vis-à-vis which the given assets and liability exists. In case of syndicated loans, the country code of the non-resident paying agent must be shown. If the paying agent (which is not the reporting institution) is resident but non-residents also participate in syndicate lending, the syndicated borrowing need not be reported.

- Sector of non-resident partners: This column shall be filled only for borrowing in side BEFT1_DE table for borrowings using the following codes:

Available codes	Sector description
1	International organisation
2	Credit institution
3	Government sector
4	Other sector (not included in any of the above)

- ISO code of the original currency: The FX code in which the assets or liability exists.
- Paying agent' name participating in a consortium: This column should be filled only for syndicated borrowings in the BEFT1_DE table ('KHITT'). Syndicated borrowings need not be reported if the paying agent is a resident.

- Final maturity of the loan: This shall be filled in the BEFT1_DE table for syndicated ('KHITT') loans and loans with a state guarantee ('AHITT') or other long-term borrowings of reporting institutions in majority state ownership ('EHITT') for borrowings, where the final maturity of the credit line specified in the agreement must be specified in (YYYYMMDD) format.

- ISO code of the contracted currency: This should be filled only for syndicated loans ('KHITT') and loans with a state guarantee ('AHITT') or other long-term borrowings of

reporting institutions in majority state ownership ('EHITT') in the BEFT1_DE table. The ISO code of the currency specified in the agreement or the credit line agreement for the borrowing should be specified.

- Contracted amount: The total amount under the credit agreement, which shall be reported in table BEFT1_DE for syndicated loan('KHITT') and loan with a state guarantee ('AHITT') or other long-term borrowings of reporting institutions in majority state ownership ('EHITT'). Even if there can be two or more borrowers under the same credit line agreement, the total credit line amount shall be specified because this information serves to identify the credit.

- Credit identification, which shall be reported in the BEFT1_DE table for the following long-term borrowings:
  - For other long-term borrowings of reporting institutions in majority state ownership, and credits with government guarantees of all reporting institutions, the reporting institution's own debt identification number used in column c) of the BEFT6 table in report R24 must be used.
  - For World Bank loans, the programme number specified by the World Bank must be shown as unique identification of credit.

- Opening balance of Assets and Liabilities at the beginning of the period: The opening balance for the period must be specified, which must be equal to the closing balance of the previous period.

- Assets and liabilities. Transactions: Transactions are all operations performed with non-resident partners concerning the instruments included in the tables that result in an increase or decrease of the assets and liabilities arising from the operation.

  For borrowings and lendings, increase in principal due to interest capitalization must be shown as an increase in the principle transaction column, the capitalized interest must be shown as an increase in interest received or paid during the period.

  In case of purchasing or selling assets, if the actual price of purchase or sale differs from the face value, then the fair (market) value of the assets must be shown for transactions and the difference between the face value and/or the fair value must be shown in the column of other changes with an inverse sign (compared to the direction of the price difference), which should be detailed by using the price variation ('ARVA') code in table BEFK5_DE, showing other changes.

- Assets and Liabilities, other changes: all changes, which occurred in in assets and liabilities other than transactions. Reasons for other changes may be: write-off of assets, debt forgiveness, reclassification, reporting error, margins between the face value and the fair (market) value in case of purchasing or selling assets, elimination of debt due to payment by guarantor.
  The causes of other changes must be detailed in table BEFK5_DE for assets and BEFT5_DE for liabilities.

- Closing balances of Assets and Liabilities at the end of the period: The face value of the closing balance of the reference period must be specified, the amount of which must correspond to the amount generated by the opening balance +/- transactions during the period +/- other changes.

- Closing balances of assets at the end of the period at book value: The closing volume of the reference period must be specified – according to the aggregate amount of the given instrument by country and by currency – at book value, in the original currency. The book value may differ from the face value of the closing volume not only if the assets are sold or purchased but also if, e.g., impairment or reversal of impairment was accounted for the given instrument
Impairment and reversals need not be reported separately and need to be shown only in the amount of the book value.

For income data related to instruments – credits, repo, financial lease transactions, bank deposits – the following columns must be filled out for accrued interest on a gross basis – by specifying the increase and decrease of Assets and Liabilities according to double-sided transactions– in a breakdown by country and by currency of the instrument to be reported .

- Opening balance of accrued interest due and payable at the beginning of the reference period: The opening balance of accrued interest due and payable that has not been financially settled must be specified regardless of whether any accruals have been accounted in the books. This must correspond to the closing balance of interest due and payable reported at the end of the previous period.
- Transactions, Accrued interests due and payable: The interest due and payable for the reference period must be reported as items increasing stocks, regardless of whether they were accrued in the books, or they were settled (or partially settled) during the reference period.   It can be defined on residual principle: Interests due and payable for the period = the closing stock of the accrued interests due and payable (-) their opening stock (+) interests received or paid (-) other changes.
- Transactions. Interest received and paid during the reference period: The interest received and paid during the reference period must be reported including capitalized interest too (items reducing closing balance).
- Interests, Other changes: All other changes in the accrued interests due and payable for the period other than transactions are to be reported. For instance: write-off of unpaid interest assets, debt forgiveness,
- Closing balance of accrued interest due and payable at the end of the reference period: The closing balance of accrued interests due and payable, not yet settled, regardless of whether they were accrued in the books. The closing balance must correspond to the amount generated as the result of the opening balance + interests due and payable for the reference period - interest paid and received during the   reference period +/- other changes.

Current accounts where interest received or paid must be reported, and trade credits, other assets and/or liabilities, other participations constitute exceptions to the above rule, for which no income figures have to be shown because no interest is accounted for these transactions in general.

2. Use of prefixes

a) For balances: Opening and closing balances must be specified with a positive prefix in the table for assets and liabilities, except for sight deposit assets (current accounts with credit institutions, current accounts held with non-banks), where use of negative prefixes is permitted due to overdraft, provided that the amount of the overdraft exceeds the amount of sight deposit assets. (For trade credits that have turned negative, the procedure shall be as described for the given instrument, and they must be included in different tables on the reverse side.)

b) For transactions:
- If reporting is on a gross basis, the transactions that increase and/or reduce the volume must be specified in the BEF1_DE tables with a positive prefix in the column for the relevant transaction, and negative prefixes may be used only for contra-entries.
- For reporting on a net basis
  - for assets and liabilities from sight deposits (current accounts with credit institutions, current accounts not held with credit institutions) (table BEFK2_DE) the balance of the portfolios may be positive or negative. The increase in stock with a positive balance (assets) must be shown with a positive prefix and their reduction with a negative prefix, while increases in stock with a negative balance, i.e. liabilities in terms of contents must be reported with a negative prefix and decrees in liabilities must be reported with a positive prefix .
  - for other instruments (tables BEFK2_DE, BEF3-4_DE), where the portfolios cannot have a negative sign, but changes must be shown also on a net basis, the increases in assets and liabilities must be shown with a positive prefix and decreases, with a negative prefix.

c) For other changes: There may be a reason for using positive and negative prefixes in the columns for other changes depending on whether the effect that causes the changes results in an increase or decrease of the portfolio. In applying the prefix, the contents of the previous indent must also be taken into account.

3. Instruments to be reported in the individual tables

Table BEFK1_DE: Lending and table BEFT1_DE: Borrowings

Tables BEFK1_DE and BEFT1_DE include figures on the individual credit schemes granted and/or taken out by the reporting institution. The following short names of instruments must be used in the tables:

For assets		For liabilities	
Short names that may be used in table BEFK1_DE lending:		Short names that may be used in table BEFT1_DE borrowing:	
		KHITT	Liabilities from syndicated loans
		AHITT	Liabilities from credits with a government guarantee
EHITK	Other assets from credit	EHITT	Liabilities from other credits
REPOK	Assets from repo and securities loan transactions	REPOT	Liabilities from repo and securities loan transactions
PLIZK	Assets under financial lease	PLIZT	Liabilities from financial lease
KERHITK	Assets under trade credit (long-term	KERHITT	Liabilities from trade credit (long-term)

Public and publicly guaranteed debt with the original maturity over one year must be reported loan-by loan.

Reporting institutions that have public and/or publicly guaranteed debt must also complete table BEFT6 of report R24 and table BEFT10 of report R28.

Credits must be reported for the first time when the Assets from and Liabilities vis-à-vis non-resident partners were first booked in the reporting institution's books due to disbursement.
For multicurrency credits, the credit must be reported in the currency in which the credit is disbursed. When the loan shifts from the currency of use to another currency, the outstanding loan must be taken out from the previous currency used in the other changes column – which shall be detailed in tables BEFK5_DE/BEFT5_DE under reclassification ('ATSO') – and the loan must be recorded again in the currency of the new drawing.

Maturity of revolving credits must be reported according to the term of use, as short-term or long-term credit.
If a credit liability turns into a credit assets or a credit assets turns into a liability by the end of the reference period due to its revolving nature – with a credit repayment that is higher than the debt outstanding, the original credit must be written off to zero, and the new credit principal and interest (with the reverse prefix) must be reported as a new credit in the table of assets or of liabilities according to the reverse direction.

a) Syndicated loans (short name of the instrument: 'KHITT')

In case of syndicated borrowing, the total credit amount taken from non-resident parties with the participation of a non-resident paying agent must be reported regardless of the proportion of participation of resident and non-resident lenders.

If the paying agent in a syndicated loan taken from a non-resident lead arranger is a resident, the reporting institution need not report the syndicated borrowing because it must be reported by the resident reporting credit institution (participating in the transaction as the paying agent).

The syndicated borrowing must be specified by all reporting institutions in table BEFT1_DE on a gross basis loan by loan (according to double sided transactions, i.e. with the increase and decrease of liability balance), taking into account also transactions where borrowings are made and the deal is closed still within the given same reporting period.

Reporting institutions may not be lenders in syndicated loans, therefore assets from syndicated loans ('KHITK') in table BEFK1_DE is not applicable to them and, due to this, they may have no assets or may not report data there.

b) Publicly guaranteed loans (short name of instrument: 'AHITT')

Publicly guaranteed loans vis-à-vis non-residents, disbursed and outstanding must be reported on loan-by-loan basis, on a gross basis, by credit (according to double sided transactions, i.e. with the increase and decrease of the liability balance), taking into account also transactions in which borrowing takes place and the deal is closed within the same given reference period.
If the loan is repaid by repayment assumed by the guarantor, the amount must be reported as other changes, which must be detailed under the code for change in volume due to guarantor's payment ('KFIZ') in table BEFT5_DE.

For publicly guaranteed loans („AHITT") table BEFT6 of report R24 and table BEFT10 of report R28 must also be completed.

c) Other credits (short name of instrument: 'EHITK' and/or 'EHITT')

Under other credits – other than syndicated loans and publicly guaranteed loan– all liabilities and assets arising from lending to or borrowing from all other non-resident partners marked with the ('EHIT') instrument code must be reported by taking into account maturity.

The following items must be reported in table BEFK1_DE under code 'EHITK' as assets arising from lending:
- credits disbursed (granted) by the reporting institution – under a loan agreement or credit agreement – to a non-resident party, and
- liquid assets, deposit placed with non-resident non-financial enterprises for which the reporting institution has no credit agreements, including
  - deposits with a non-financial institution non-resident partner in connection with e.g. futures,
  - mark-to-market assets (due to deposits placed with non-resident non-credit institution partners) related to the evaluation of derivatives,
- assets under credits from non-resident arising from pre-financing of assets from customers,
- assets of the reporting institution from non-resident parties in connection with factoring (short-term) transactions, and
- assets of the reporting institution from non-resident parties in connection with forfeiting (medium- or long-term) transactions, and
- all other assets purchased or taken over (from resident or non-resident parties) including trade assets purchased or taken over from resident or non-resident partners
- credits granted to a non-resident by another lender that were assigned to the reporting institution in an open assignment (pursuant to which the reporting institution has a credit receivable from a non-resident).

Of the liabilities incurred in relation to borrowings, the following must be shown under code 'EHITT' in table BEFT1_DE:
- borrowings of the reporting institution from non-resident partners under loan agreements or credit agreements, and
- borrowings of the reporting institution that were assigned by the lender under the original credit agreement to a non-resident partner and therefore the reporting institution has a liability to this non-resident, and
- all other liabilities outstanding to non-resident partners under credits taken over (from residents or non-residents) and all other liabilities to non-resident partners taken over (for resident or non-resident partners) including their suppliers' credits
- liquid assets and deposits placed with the reporting institution by non-resident partners for which the reporting institution has no credit agreement, including
  - deposits placed with the reporting institution by non-resident parties in connection with futures,
  - liabilities to non-resident parties of the reporting institution that are mark-to-market (due to placement of deposits with the reporting institution) in connection with the evaluation of derivatives,,
- assets under credits from non-residents arising from pre-financing of assets from customers
- the reporting institution's liabilities to non-resident parties in connection with factoring (short-term) transactions, and

- the reporting institution's liabilities to non-resident parties in connection with forfeiting (medium- or long-term) transactions, and
- Borrowings from the World Bank, where the programme number specified by the World Bank must be indicated in column j) to identify the credit. For World Bank loans the ISO code for the non-resident partner's country in column c) shall include the World Bank's institutional code (1E).

Other long-term credits taken out by reporting institutions in majority state ownership must be specified on a gross basis (according to double sided transactions, i.e. with the increase and decrease of the liability balance) by credit, taking into account also the transactions in which a credit transaction is generated and terminated within the same given reference period.
The lending and borrowing by reporting institutions outside this group and lending by reporting institutions in majority state ownership must be reported aggregated by country and by currency, on a gross basis (according to double sided transactions i.e. showing the increase and decrease of Assets and Liabilities), taking into account the transactions under which a credit transaction is generated and terminated within the same given reference period.

d) Repurchase agreements, sale&buy-back and security lending (short name of instrument: 'REPOK' and/or 'REPOT')

Repurchase agreements (repos), reverse repos, sale&buy-back and security lending vis-à-vis non-residents must be shown in the tables for assets or liabilities, in the appropriate maturity breakdown.
All reporting institutions must report transactions in aggregate data by countries and by currency, on a gross basis (according to double sided transactions i.e. showing the increase and decrease of Assets and Liabilities), taking into account also the transactions in which transactions are incurred and terminated within the same given reference period.

The reverse repos, sale&buy-back and securities lending transactions must be shown in table BEFK1_DE for „REPOK" assets:
- for reverse repo transactions, assets arising from the purchase price paid for an instrument purchased subject to a forward re-sale obligation, and
- assets outstanding at an amount of the securities lent under the loan agreement during securities loan transactions.

The repos, sale&buy-back and securities lending transactions must be shown in table BEFT1_DE for 'REPOT' liabilities:
- for repo transactions, the debt arising from the sales price collected out of the instrument sold subject to a forward re-purchase obligation, and
- the amount outstanding at value of the securities borrowed under the loan agreement in through security loan transactions.

According to the above, all assets and liabilities arising from repo, sale&buy-back and securities loan transactions (concluded with non-resident partners) must be reported. For transactions concerning assets and liabilities arising from repo, sale&buy-back and securities loan transactions it is the face value of reverse repos or repo (as lending or borrowing) must be reported instead of the securities. The 'starting leg' is the face value, which must be shown for transactions of assets and liabilities, and the outcome of the transaction (the difference between the starting leg and the closing leg) shall be reported as interest.

The securities transactions in question must also be reported in table (ERT4) in report R04. The exception to this is if the instrument of exchange is a bill of exchange in the transaction, because movements related to the bills of exchange must be reported in tables BEFK4_DE and BEFT4_DE of this report.

e) Financial leases (short name of instrument: 'PLIZK' and 'PLIZT')

Lessors must show the following assets incurred in 'PLIZK' financial lease transactions in the lending table BEFK1_DE:
- assets from loans according to the contract on assets sold by hire purchase and transferred non-resident party under a financial lease, and the related lease fee repayments collected in the form of payment instalments.

The lessee must show the following liabilities incurred in the course of 'PLIZT' financial lease transaction in borrowing table BEFT1_DE:
- the liability corresponding to the amount invoiced by the non-resident lessor for the asset acquired under a financial lease and the lease fee instalments paid in connection with the asset as payment instalments.

All reporting institutions must specify financial lease credits aggregated by currency and by the country of the reporting a non-resident partner on a gross basis (according to double sided turnover i.e. showing the increase and decrease of Assets and Liabilities).
Financial lease assets and liabilities should be treated as a long-term category, so maturity need to be indicated in column b) using "H" short name (long term).
The amount of principal may not include interest. Interest must be shown as interest income in the requested breakdown.

f) Long-term trade credits (short instrument name: 'KERHITK' and/or 'KERHITT')

Transactions that cause changes in the balances of assets and liabilities under long-term trade credits during the period must be reported on a gross basis (according to double sided transactions i.e. showing the increase and decrease of Assets and Liabilities) aggregated by currency and by country according to the country of the non-resident partner.

Short-term assets and liabilities under trade credits must be shown in tables BEFK3/BEFT3_DE where change in volume during the period must be reported on a net basis. For the details, see the description for the tables BEFK3/BEFT3_DE.

In column d) of table BEFT1_DE, the sector of the non-resident partner need not be specified for long-term commercial credit.
No income data need to be reported on long-term trade credits.

Table BEFK2_DE: current account held with credit institutions, current account held with non-banking institutions, fixed deposits and
Table BEFT2_DE: Current accounts kept for the reporting institution by a non-banking institution

In the assets side table BEFK2_DE, on the liability side table BEFT2_DE the following short names for instruments must be used:

For assets		For liabilities	
Short names available in the table BEFK2_DE for current accounts with credit institutions:		**Short names available in BEFT2_DE table for current accounts kept by investment companies:**	
BFSZLAK	Assets from the current accounts (sight deposits) kept by credit institutions		
NBFSZLAK	Assets from current accounts kept for the reporting institution by non resident non credit institution investment service companies	NBFSZLAT	Liabilities from current accounts of non-residents kept by resident investment companies
ESZLAK	Settlement account kept by a non-resident parent company, treasury and assets from positions vis-à-vis the parent company		
LBETK	Term bank deposit receivable held at credit institution		

a) Sight deposits (current account) (short name of instrument: 'BFSZLAK')

The sight deposit („BFSZLAK") consists of the followings:
  - bank accounts and non-term sight deposits held for the reporting institution with non-resident credit institutions,
  - deposits placed on a margin account held with non-resident credit institution in connection with futures, and
  - overnight credits and overdrafts

Current accounts held for the reporting institution have a receivable character if the closing balance at the end of the given period is positive; it is of a liability character if the closing balance at the end of the given period is negative, i.e. it is in arrears. Current accounts must be reported in aggregate figures by currency and by country, corresponding to the country of the non-resident partner.

Current accounts with a negative closing or opening balance due to overdraft credit and positive opening or closing balance due to sight deposits must be consolidated on the current account, taking into account the breakdown by county and by currency.

Credits and debits of current accounts of companies must be reported on net basis.

Net changes must be specified with the correct prefix, taking into account their impact on volume. Changes in volume that result in increase of positive balance or decrease of negative one, must be shown with a positive prefix, while changes that result in a decrease of positive balance or increase of negative one shall be shown with a negative prefix.

The balance of the current account should be determined based on the balance that exists on the last day of the reference period. Gross movements on the current account during the reference period – that cause changes in daily balance –, which may have caused several changes in signs, need not be taken into account and can be netted. It is the aggregate changes arising from the differences between the opening and closing balance of the current account – depending whether the aggregate net changes resulted in an increase or decrease – that must be shown for transactions, which may be consolidated for bank accounts held in the same country and in the same currency.

The interest received and/or paid on credits and debits to the current account shall be added to the balance of the current account, and the balance thus increased or reduced shall be the balance to be reported.

Pursuant to the overdraft credits, it is possible to show a negative prefix for opening and closing balances.

If the movements resulting decrease on the current accounts exceed the amount of the opening balance, it is possible to show negative signs for closing balances.

For bank account operated in the framework of zero-balancing (to be zeroed everyday), opening and closing balances on foreign bank accounts and net changes in volume must be reported only if the bank accounts were closed with a balance of other than 0 at the beginning or end of the reference period. (The exception is if there have been changes in volume of the other variation type on the bank account).

Interest accrual is not typical on current accounts, so the interest received (credited) to current accounts for sight deposits and interest paid (debited) from the current account to overdraft credits must be reported.

b) Current accounts held with non-banking institutions (short name of instrument: „NBFSZLAK" and/or "NBFSZLAT")

In the assets side table BEFK2_DE, customer accounts managed by non-resident broker firms or investment enterprises must be given the short name of instrument 'NBFSZLAK', which shall mean the following:
-   current accounts held for the reporting institution by a non-resident non-credit institution investment enterprise for the purpose of using investment services activities on which amounts are deposited for the purpose of deposits and security deposits.

In the liability side table BEFT2_DE, the accounts of non-resident clients kept by resident investment companies must be given the short name of instrument 'NBFSZLAT', meaning the following:
-   Deposits and other funds placed as collateral in the accounts of non-resident clients kept by resident non-credit institution investment enterprises for the purpose of providing investment services.

Non-banking current accounts must be specified in a breakdown by country taking into account the non-resident partner's country and by currency by applying the provisions set out in sub-point a) of this point for current accounts.

The current accounts managed by investment service providers typically have positive balances but in case of overdraft this should be reported as described in sub-point a) of this point, the same way as reporting current accounts.

Generally no interest is credited to current accounts managed by non-resident investment service providers for the amount deposited (deposits, security deposits) on such accounts, no interest is charged due to any overdraft that may arise and interests are usually not accrued. Therefore data need to be reported only in case of interests received on the positive balance and paid on the negative balance of the current account and in case they are credited or debited in this account. Interest credited and debited during the reference period on such accounts, managed by the reporting institutions are to be reported on net basis, the paid interests with positive prefix, the received interest with negative prefix.

c) **Clearing account or cash-pool assets and liabilities** settlement account (assets and liabilities in settlement accounts of the reporting institution kept by a non-resident) (short name of the instrument: 'ESZLAK')

The reporting institutions may report data only in the receivable side BEFK2_DE table, while on the liability side the 'ESZLA' code is not applicable to the reporting institutions.

Any net assets and liabilities of the reporting institution from and to a non-resident, recorded in a settlement account must be reported as a settlement account receivable or liability. The concept of the settlement account is specified in sub-point h) of 8 point I.F of this Annex.

Net assets and liabilities of the reporting institution i) as a pool member from and to a non-resident pool leader or ii) as the pool leader from and to non-resident pool members must be reported as assets and liabilities from cash pool. The concept of a cash-pool is explained in sub-point i) of 8 point I.F of this Annex.

The reporting obligation applies also to domestic bank accounts of the reporting institution involved in the cash pool, provided that the cash pool leader is not a resident. No cases have to be reported when cash-pooling takes place among the reporting institution's own bank accounts! (This usually happens in companies operating with several divisions or sites, between bank accounts opened separately in the name of individual divisions and sites.)

Assets and liabilities must be reported within one table, and any transactions causing changes in the balance shall be reported on net basis. The balances and transactions shall be reported in an aggregate data by the non-resident partner countries and the original currency of the accounts. Consequently, all assets and liabilities from several settlement accounts and cash pooling relating to the same country and prevailing in the same currency shall be reported in aggregate, net figures (i.e., the negative and positive balances of the accounts shall also be netted!).

Any interest received or paid (credited or debited in the account) based on the settlement account in the reporting period, and any interest received or paid based on assets and liabilities from cash pooling shall be reported in columns 'l' and 'm'.

d) Fixed bank deposits (short name of instrument: 'LBETK')

Data may be reported only in the BEFK2_DE table (on the assets side),

In the assets side table BEFK2_DE, fixed bank deposits must be given the short name of instrument 'LBETK' where – while taking into account maturities - the following must be shown:
-   deposit assets of reporting institution arising from deposit type placements for a term of less or more than one year and term deposits of its liquid assets with non-resident credit institutions,
-   mark-to-market assets by the reporting institution (due to a placement of deposit with a non-resident credit institution partner) related to the evaluation of derivatives, and
-   assets due to cash deposits made to deposit and collateral account held with non-resident credit institutions and placed by the reporting institution– such as e.g. escrow accounts –, which have to be reported as short-term bank deposits.

For bank deposits, deposit placements and their termination must be reported on a net basis (net change in volume) as transactions..

The aggregate changes arising from the differences between the opening and closing balances of term bank deposits – depending whether the aggregate net changes resulted in an increase or decrease – must be specified with the correct prefix for net volume changes of transactions.
The amount of deposit assets does not include any interest. They must be shown on a gross basis among interest income.

Table BEFK3_DE: short-term trade credits assets and table BEFT3_DE: short-term trade credits liabilities

The following short name of instruments must be used in the tables:

For assets		For liabilities	
Short names available in table BEFK3_DE:		**Short names available in the table BEFT3_DE:**	
KERHITK	Assets under commercial credit (short-term)	KERHITT	Debts under commercial credit (short-term)

In the receivable side table BEFK3_DE for commercial credit, the following shall be reported:
- short-term suppliers' credits of the reporting institution (pursuant to a delivery of goods and services), and
- assets from customers due to export goods delivered, if the reporting institution has not issued the invoice to the customer yet, and
- import advances paid for a short-term.

The following shall be reported in the liability side table BEFT3_DE for commercial credit:
- short-term buyers' credits (due to the import of goods and services) of reporting, and
- liabilities to suppliers related to import goods received (delivered) for which the reporting institution does not yet have the invoice issued by the supplier, and
- export advances collected for the short-term.

Changes in assets and liabilities under short-term trade credits during the given period must be specified on a net basis – by taking into account the breakdown by maturity aggregated by currency type and by country with regard to the non-resident partner's country Unless otherwise available, the breakdown by country and by currency must be defined by estimation.

For transactions of short-term trade credits, the net changes in volume have to be shown and therefore both positive and negative prefixes may be used for transactions. Increases in volume during the given period must be specified with a positive prefix sign and decreases in volume, with a negative prefix.

Only positive amounts may be shown as opening and closing balances for commercial credit. Volumes that go into the red (regardless of the type of deal that causes a change in balance: credit due to rebates, discounts or an error in delivery of goods) must be reclassified to the other short-term assets and/or liabilities of tables BEFK4/BEFT4 (the tables on the reverse side) as follows:

Prefix-changes in balance must be investigated after being aggregated by country and by currency, the amounts that show a negative balance after aggregation by country and by currency must be reclassified as other short-term assets and/or liabilities of table BEFK4/BEFT4_DE (the table of the reverse side).

However, customer and supplier partners may not be netted against each other, even if the same customer is included in the books as a buyer and as a supplier.

- Open (unsettled) volumes that have gone negative at the end of the given period for trade credit assets in table BEFK3_DE have to be reclassified as other short-term debts of the BEFT4_DE table.
- The open (unsettled) volumes that have gone negative at the reporting period for BEFT3_DE trade credit liabilities must be reclassified as other short-term assets under the BEFK4_DE table.

Before reclassification, the trade credit assets and liabilities in tables BEFK3/BEFT3_DE must be run off to 0 in the column of transactions in the report for the reference period, and only then can the volumes that have gone negative be included in tables BEFT4/BEFK4_DE (the tables on the reverse side) as a net volume increase in the positive direction in the column of transactions, starting from an amount of 0.

The elimination of trade credit assets and liabilities due to the cancellation of the entire agreement or a mistake in transfer (the import advance is transferred back and/or the export advance received is repaid) shall be taken into account with a negative prefix as a cancellation item in column f) for transactions.
In case of sales of export trade credit assets, if the actual sales amount differs from the face value, the amount of the receivable must be shown in column f) of transactions and the difference between face value and the price must be shown in column g) as variation due to other changes.
(Assets purchased that originate from exports vis-à-vis a non-resident party must be shown as other credit assets ('EHITK') in table BEFK1_DE taking into account the provisions set out there instead of here.)

Settlement of interest income on transaction is not typical for trade credit, so no interest income need to be reported for trade credits.

Table BEFK4_DE: Bill receivables, other assets and other participations and table BEFT4_DE: Bill payable, other liabilities

The following short name of instruments shall be used in tables BEFK4_DE and BEFT4_DE

For assets		For liabilities	
Short names available in table BEFK4_DE other assets, other participations assets and bill receivables:		**Short names available in table BEFT4_DE for other liabilities, bill payable:**	
VALTK	bill receivable	VALTT	bill payable
EK	Other assets	ET	Other liabilities
ERESZK	Participation below 10% held in foreign companies not embodied in securities (e.g. participation in a limited liability company)	ERESZT	Participation below 10% held by non-resident investor in the reporting institution not embodied in securities (e.g. participation in a limited liability company)

a) Bill receivable or payable (short name of instrument: 'VALTK' and/or 'VALTT')

In the asset side of table BEFK4_DE, under the short name VALTK receivables arising from bills vis-à-vis non-residents must be reported regardless of how (delivery of goods or services, discounting) and by way of what statistical status of a partner (resident or non-resident) the bill of exchange came to be held by the reporting institution.

In the liability side table BEFT4_DE, under short name VALTT" debts arising from bills issued by the reporting institution to non-resident partners must be reported, regardless of the types of debts against which the bill was issued. (purchase of goods or services, issuing of a promissory note).

If the issuer of the bill determined interest on the value of the bill and the interest is shown in the bill, than the receivables and debts from bills must be reported in amount reduced by interests in columns assets and liabilities of tables in BEFK4 and BEFT4 DE and the interests must be reported in columns "Interests".

If a bill of exchange is collateral in a repo transaction, the movement related to the bill of exchange must also be reported in these tables and not in the securities tables.

b) Other assets and liabilities (short instrument name: 'EK' and/or 'ET')

Other assets and liabilities include:

- Items in transfer (where the increase and decrease of the given instrument departs from financial settlement in terms of time, except for items in transfer due to export or import of goods and services) The following may be classified here, for instance:
  - The reporting institution's account is debited due to a deposit placed abroad or a loan granted to a non-resident but the partner has not yet recognised its liability to the reporting institution for technical reasons (e.g. at the end of the reference period).
  - In the event of a change in ownership of securities at the end of the reference period, if the movement of cash differs from the movement of securities. These items appear in the table if the receivable or liability arising from this exists at the end of the reference period due to this difference, which must be reported as other short-term assets and/or liabilities.
- Assets and liabilities that substitute "cash' in the form of cheques to non-resident parties.
- Assets and liabilities related to matured securities, which are still recorded in the books of the reporting institution, must also be reported as short-term assets and liabilities.
- Balances that have gone negative for assets and liabilities from trade credit (due to transactions that cause a change in balance). In reporting these items, the procedure shall be as described for tables BEFK3_DE, and BEFT3_DE.
- The acquisition of a participation of less than 10% in international organisations must be shown as other long-term assets.
- All financial instruments that
  - have not been shown as direct capital investments or investments into securities or financial derivatives, and
  - cannot be classified into any of the instruments of assets or liabilities linked to other investments described above.

Other assets or liabilities – based on their maturity – must be specified in aggregates by currency and by country corresponding to the country of the non-resident partner.

Interest income on transactions is typically not accounted for in relation to other assets and liabilities, so no interest income needs to be reported for other assets and liabilities.

c) Participation of below 10% in foreign companies, not embodied in securities (short name of instrument: ERESZK or ERESZT)

Short name of instrument ERESZK is to be used on asset side in table BEFK4_DE, if the reporting institution acquires participations of below 10% in non-resident companies (e.g. business shares of limited liability companies). For ISO code of the original currency of the capital investments is to be given the code of the currency of the book-keeping and all data of the business participations shall be reported in this currency.
If the value of the capital investments increased without payment transactions, by way of reinvesting earnings, than the volume of the change shall be reported both in the column l) (as if dividends paid) and in column f) as transaction (as if additional capital investment)
Investments made for acquiring participations are always deemed to be long-term investments, so maturity need not be shown in column b) using code "H".
Dividends received related to short name of instrument ERESZK are to be shown in column l) with positive prefix, and the repaid interim dividend with negative prefix. The other columns of the earnings are not to be filled.

Acquisitions of participations in international organisations shall be shown as other long-term assets („EK") and not on this code.

Short name of instrument ERESZT is to be used on liability side in table BEFK4_DE, if the non-resident investor acquires participations of below 10% in reporting institution. As stocks the volume of the reverse investment is to be given. If the value of the equity increased without payment transactions, by way of reinvesting earnings, than the volume of the change shall be reported both in the column k) (as if dividends paid) and in column f) as transaction (as if additional capital investment)

Dividends paid related to short name of instrument ERESZT are to be shown in column k) with positive prefix, and the interim dividend received back with negative prefix. The other columns of the earnings are not to be filled.

Table BEFK5_DE: Details of other changes in assets and table BEFT5_DE: Details of other changes in liabilities

Data to be specified in each column of the tables:
- The codes, identifiers reported in columns "a"–",d" of BEFK5 DE table, characterizing other changes of instruments of other investments to be detailed in this table, must be the same, as they are reported in tables of BEFK1-2-3-4_DE_ .
- The codes, identifiers reported in "a"-" j" column of BEFT5 DE table, characterizing other changes of instruments of other investments to be detailed in this table, must be the same, as they are reported in tables of BEFT1-2-3-4_DE_ .
- In column "e" of BEFK5 DE and column "k" of BEFT5 DE tables the reasons for other changes must be specified using the following short names

For assets		For liabilities	
KLE	Assets write-off		
KOVEL	Dept forgiveness	ADEL	Debt forgiveness

ATSO	Reclassification	ATSO	Reclassification
HIBA	Error in reporting	HIBA	Error in reporting
ARVA	Difference between the face value and fair (market) value in case of purchasing and sales of assets	KFIZ	For publicly guaranteed debt if the outstanding amount is partly or fully repaid by the guarantor

The ATSO code shall be used, for instance:
- for reallocations between tables of the report or between tables of different report,
- for multicurrency credits if the credit shifts from the currency of use to another currency..

The code HIBA must be used for instance:
- for correcting items reported false or with an error in the reporting for the previous period,
- if the opening balance of assets and liabilities according to accounting records differ at the beginning of the reference period (e.g. due to reverse accounting or cancelled items) from the closing balance reported in the previous period.

Column 'f' of table BEFK5_DE and column 'l' of table BEFT5 DE: this is where the subtotals related to the other changes reported in columns 'e' and 'k' have to be specified The subtotal may be a negative and positive number; prefixes must be used the same ways as in the columns of other changes in BEF_DE tables.

Other changes relating to instruments of other investments reported on asset side in columns "a"-" d" and on liability side in columns "a"–"j" in BEFK1-2-3-4_DE_ and BEFT1-2-3-4_ DE_ are indicated only one amount, while the reasons of changes can be more. Therefore the given instrument shall be recorded in the table as many times as the number of different reasons for which other changes concerning the given instrument have occurred. For items characterized with the same codes, and identifications the same data must be included in columns "a"-"d" and "a"-" j" only the reason for other changes specified in column "e" and "k" an the subtotal specified in the related column "f" and "l" may be different.

III. Requirements for submitting reports

Method of submission: by post or via EBEAD
Form of submission: on paper on in electronic form
The report shall be addressed to: MNB Statistics

MNB Identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 9	2 0 0			

Monthly data supply of other investments
– central government, local government and social security funds

BEFKI_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 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 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															

**Monthly data supply of other investments
– central government, local government and social security funds**

BEFK2_GHI table
Integer currency data
Current account, fixed deposits

Serial number	Other investment instrument	Maturity (short term/long-term)	Non-resident partner ISO county code	Original currency ISO code	Assets					Interests					
					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															

MNB identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 9	2 0 0			

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

Serial number	Other investment instrument	Maturity (short term)	Non-resident partner ISO country code	Original currency ISO code	Assets				
					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)
						Transactions	Other changes		
	a	b	c	d	e	f	g	h	i
01.									
02.									
03.									
…									
nn									

MNB Identification code	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 9	2 0 0			

Monthly data supply of other investments
– central government, local government and social security funds

BEFK4_GHI table
Integer currency data
Other assets, bills receivables and other participations

Serial number	Other investment instrument	Maturity (short-term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Assets						Interests					
					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		Other changes	Closing balance of accrued interest at the end of the period
						Transactions	Other changes					Transactions			
												Interest accrued 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	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 9	2 0 0			

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	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of docu-ment (E,M,N)
R 0 9	2 0 0			

Monthly data supply of other investments
– central government, local government and social security funds

BEFTL_GHI 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 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.																				
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07.																				
08.																				
09.																				
10.																				
11.																				
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MNB Identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 9	2 0 0			

Monthlydata supply of other investments
– central government, local government and social security funds

BEFT3_GHI table
Integer currency data

Short-term trade loans

Serial number	Other investment instrument	Maturity (short term)	Non-resident partner ISO country code	Original currency ISO code	Liabilities			
						Changes during the period		
					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								

249

MNB Identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 9	2 0 0			

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

Serial number	Other investment instrument	Maturity (short term/long-term)	Non-resident partner ISO country code	Original currency ISO code	Liabilities				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
						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													

MNB Identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 0 9	2 0 0			

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												

MNB identification code: **R09**

GUIDELINES FOR COMPLETION

Monthly data supply of other investments
– central government, local governments and social security funds

I. General instructions

1. Transactions to be included in the report

Tables beginning with BEF_GHI for other investments serve for reporting assets and liabilities - disbursed and outstanding – stocks and transactions of loans, overdrafts, deposits, trade credits, bills of exchange, or other assets and liabilities - vis-à-vis non-resident partners, who are neither the data supplier's direct foreign investors, nor their foreign direct investments, nor members of the group of the reporting institution.

The reporting institution's branch abroad shall be deemed to be a non-resident on the purposes of balance of payment data supply. Reporting institutions must report their transactions vis-à-vis non-resident branches in the TBK/TBT tables of reports R02, but the transactions of the reporting institution's non-resident branches conducted with other non-resident shall not be reported.

If, in the meantime, a non-resident partner becomes a group member or there is a direct equity relationship between the non-resident partner and the reporting institution, the non-resident partner should be re-classified as a direct foreign investor or investment, and the assets and liabilities to the given partner must be taken out from the BEF_GHI tables (under other changes) and must be reallocated to the TBK/TBT tables of reports R02.

The assets and liabilities arising from different types of other investment must be shown in separate tables in the report. Four tables are used for reporting assets (BEFK1, -2, -3, -4_GHI), and three tables are used for reporting liabilities (BEFT1, -3, -4_GHI) and one table to describe other changes in assets and liabilities separately.

2. Reporting of data

The stocks of liabilities of other investments must be reported at face value, assets must be reported at face value and/or book value, while transactions must be reported at market value.

Syndicated loans, public and publicly guaranteed loans must be reported loan by loan, while other assets and liabilities and their changes must be reported in aggregate data by countries and by currencies (these data make up one line in the given tables), taking into account all movements in the reporting period.
These rules also apply to income data. If accurate data are not available for breaking down interest by country, the breakdown by country must be performed based on estimation.

Data must be reported by currencies by rounding to integer!

II. Detailed information on completing tables, the method for compiling data

1. The contents of columns included in more than one tables of the report

The tables were produced with the same structure, and there is a difference only in the number of the columns in the tables because certain tables – in line with the characteristics of the instruments observed in them – do not include all columns listed below. The grey cells in the tables need not be filled.

- Instruments of other investments: The short name specified in each table serves to identify instruments

- Original maturity: R= short term or H= long term maturity codes shall be used. The classification by maturity per term must be done by taking into account the provisions of sub-point j) and k) of point I.F 8 of this Annex..
  For credits and loans granted and taken under credit line agreements, the maturity must be specified according to the individual conditions of borrowings and the of lending and not by the maturity of the credit line agreement.
  On long-term liabilities, which have outstandings at the end of the quarter and are reported in the BEF_GHI tables, the LEJ tables of report R22 must also be completed.

- ISO country code of non-resident partners: the ISO code for the countries of non-resident partners must be specified here vis-à-vis which the given asset and liability exists. In case of syndicated loans, the country code of the non-resident paying agent must be shown. If the paying agent is resident but non-residents also participate in syndicate lending, the syndicated borrowing need not be reported by the debtor.

- Sector of non-resident partners: This column shall be filled only for borrowings in BEFT1_GHI table using the following codes:

Available codes	Sector description
1	International organisation
2	Credit institution
3	Government sector
4	Other sector (not included in any of the above)

- ISO code of the original currency: The FX code of the outstanding asset or liability.
- Name of paying agent participating in a consortium: This column should be filled only for syndicated borrowings in the BEFT1_GHI table ('KHITT'). Syndicated borrowings need not be reported if the paying agent is a resident.

- Final maturity: This shall be filled in the BEFT1_GHI table for syndicated ('KHITT') loans and loans with a state guarantee ('AHITT') or other long-term borrowings of reporting institutions in majority state ownership ('EHITT') for borrowings, where the final maturity of the credit line specified in the agreement must be specified in (YYYYMMDD) format.

- ISO code of the contracted currency: This should be filled only for syndicated loans ('KHITT') and loans with a state guarantee ('AHITT') or other long-term borrowings of reporting institutions in majority state ownership ('EHITT') in the BEFT1_GHI table. The ISO code of the currency specified in the agreement or the credit line agreement for the borrowing should be specified.

- Contracted amount: The total amount under the credit agreement, which shall be reported in table BEFT1_GHI for syndicated loan ('KHITT') and credit with a state guarantee ('AHITT') or other long-term borrowings of reporting institutions in majority state ownership ('EHITT'). Even if there can be two or more borrowers under the same credit line agreement, the total credit line amount shall be specified because this information serves to identify the credit.

- Credit identification, which shall be reported in the BEFT1_GHI table for the following long-term borrowings:
  - For other long-term borrowings of reporting institutions in majority state ownership, and credits with government guarantees of all reporting institutions, the reporting institution's own debt identification number used in column c) of the BEFT6 table in report R24 must be used.
  - For World Bank loans, the programme number specified by the World Bank must be shown as unique identification of credit.

- Opening balance of Assets and Liabilities at the beginning of the period: The opening balance for the period must be specified, which must be equal to the closing balance of the previous period.

- Assets and Liabilities. Transactions: Transactions are all operations performed with non-resident partners concerning the instruments included in the tables that result in an increase or decrease of the assets and liabilities arising from the operation.
For borrowings and lendings, increase in principal due to interest capitalization must be shown as an increase in the principle transaction column, the capitalized interest must be shown as an increase in interest received or paid during the period.

In case of purchasing or selling assets, if the actual price of purchase or sale differs from the face value, then the fair (market) value of the asset must be shown for transactions and the difference between the face value and/or the fair value must be shown in the column of other changes with an inverse sign (compared to the direction of the price difference), which should be detailed by using the price changes ('ARVA') code in table BEFK5_GHI, showing other changes.

- Assets and Liabilities, other changes: all changes which occurred in assets and liabilities other than transactions. Reasons for other changes may be: write-offs, debt forgiveness, reclassification, reporting error, margins between the face value and the fair (market) value in case of purchasing or selling assets, elimination of debt due to payment by guarantor.
The causes of other changes must be detailed in table BEFK5_GHI for assets and BEFT5_GHI for liabilities.

- Closing balances of Assets and Liabilities at the end of the period: The face value of the closing balance of the reference period must be specified, the amount of which must correspond to the amount generated by the opening balance +/- transactions during the period +/- other changes.

- Closing balances of assets at the end of the period at book value: The closing balance of the reference period must be specified – according to the aggregate amount of the given instrument by country and by currency – at book value, in the original currency. The book value may differ from the face value of the closing balance not only if the assets are sold or

purchased but also if, e.g., impairment or reversal of impairment was accounted for the given instrument.

Impairment and reversals need not be reported separately and need to be shown only in the amount of the book value.

For income data related to instruments – credits, repo, financial lease transactions, bank deposits – the following columns must be filled out for accrued interest on a gross basis – by specifying the increase and decrease of Assets and liabilities according to double-sided transactions – in a breakdown by country and by currency of the instrument to be reported.

- Opening balance of accrued interest due and payable at the beginning of the period: The opening balance of accrued interest due and payable that has not been settled must be specified, regardless of whether any accruals have been accounted in the books. This must correspond to the closing balance of interest due and payable reported at the end of the previous period.

- Transactions, Accrued interests due and payable: The interest due or payable for the reference period must be reported as items increasing stocks, regardless of whether they were accrued in the books, or they were settled (or partially settled) during the reference period. It can be defined on residual principle: Interests due and payable for the period = the closing stock of the accrued interests due and payable (-) their opening stock (+) interests received or paid (-) other changes.

- Transactions, Interest received and paid during the period: The interest received and paid during the reference period must be specified including capitalized interest (items reducing the closing balance).

- Other changes: All other changes in the accrued interests due and payable for the period other than transactions are to be reported. For instance: write-off of interest assets, debt forgiveness.

- Closing balance of accrued interests due and payable at the end of the reference period: The closing balance of accrued interests due and payable, not yet settled, regardless of whether they were accrued in the books. The closing balance must correspond to the amount generated as the result of the opening balance + interests due and payable for the reference period - interest paid and received during the   reference period +/- other changes.

Current accounts where interest received or paid must be reported, and trade credits, other assets and/or liabilities, other participations constitute exceptions to the above rule, for which no income data have to be shown because no interest is accounted for these transactions in general.

2. Use of prefixes

a) For balances: Opening and closing balances must be specified with a positive prefix in the table for assets and liabilities, except for sight deposit assets (current accounts with credit institutions, current accounts held with non-banks), where use of negative prefixes is permitted due to overdraft, provided that the amount of the overdraft exceeds the amount of sight deposit

assets. (For trade credits that have turned negative, the procedure shall be as described for the given instrument, and they must be included in different tables on the reverse side.)

b) For transactions:

- If reporting is on a gross basis, the transactions that increase and/or reduce the volume must be specified in the BEF1_GHI tables with a positive prefix in the column for the relevant transaction, and negative prefixes may be used only for contra-entries.

- For reporting on a net basis

  • for assets from sight deposits (current accounts with credit institutions, current accounts not held with credit institutions) (table BEFK2_GHI) their stock may be positive or negative. The increase in stock with a positive balance (assets) must be shown with a positive prefix and their reduction with a negative prefix, while increases in stock with a negative balance, i.e. liabilities in terms of contents must be reported with a negative prefix and the decrees in liabilities must be reported with a positive prefix.

  • for other instruments (tables BEFK2_GHI, BEF3-4_GHI), where their stock cannot have a negative sign but changes must be shown also on a net basis, the increases in assets and liabilities must be shown with a positive prefix and decreases, with a negative prefix.

c) For other changes: There may be a reason for using positive and negative prefixes in the columns for other changes depending on whether the effect that causes the changes results in an increase or decrease of the portfolio. In applying the prefix, the contents of the previous indent must also be taken into account.

3. Instruments to be reported in the individual tables

Table BEFK1_GHI: Lending and table BEFT1_GHI: Borrowings

Tables BEFK1_GHI and BEFT1_GHI include data on the individual credit schemes granted and/or taken out by the reporting institution. The following short names of instruments must be used in the tables:

For assets		For liabilities	
Short names that may be used in table BEFK1_GHI lending:		**Short names that may be used in table BEFT1_GHI borrowing:**	
		KHITT	Syndicated loans
		AHITT	Publicly guaranteed loans
EHITK	Other credit assets	EHITT	Other credit liabilities
REPOK	Repo and securities lendings	REPOT	Repo and securities borrowings
PLIZK	Financial lease assets	PLIZT	Financial lease liabilities
KERHITK	Trade credit (long-term) assets	KERHITT	Trade credits (long-term) liabilities

Public and publicly guaranteed debt with the original maturity over one year must be reported loan-by loan.

Loans of the public sector mean if the borrower is:

– the central government and institutions with majority state participation,
– county and local governments and their institutions.

Reporting institutions that have public and/or publicly guaranteed other long-term borrowings created recently, must also complete table BEFT6 of report R24 and table BEFT10 of report R28.

Credits must be reported for the first time when the Assets and Liabilities vis-à-vis non-resident partners were first booked in the reporting institution's books due to disbursement.

For multicurrency credits, the credit must be reported in the currency in which the credit is disbursed. When there is a change in the currency of the loan, the outstanding loan must be taken out from the previous currency used in the other changes column – which shall be detailed in tables BEFK5_GHI/BEFT5_GHI under reclassification ('ATSO') – and the loan must be recorded again in the currency of the new drawing.

Maturity of revolving credits must be reported according to the term of use, as short-term or long-term credit.

If a credit liability turns into a credit asset or a credit asset turns into a liability by the end of the reference period due to its revolving nature – with a credit repayment that is higher than the debt outstanding, the original credit must be written off to zero, and the new credit principal and interest (with the reverse prefix) must be reported as a new credit in the table of assets or of liabilities according to the reverse direction.

a) Syndicated loans (short name of the instrument: 'KHITT')

In case of syndicated borrowing, the total credit amount taken from non-resident parties with the participation of a non-resident paying agent must be reported regardless of the proportion of participation of resident and non-resident lenders.

If the paying agent in a syndicated loan taken from a non-resident lead arranger is a resident, the reporting institution need not report the syndicated borrowing because it must be reported by the resident reporting credit institution (participating in the transaction as the paying agent).

The syndicated borrowing must be specified by all reporting institutions in table BEFT1_GHI on a gross basis loan-by-loan (according to double sided transactions, i.e. with the increase and decrease of liability balance), taking into account also transactions where borrowings are made and the deal is closed still within the same reference period.

Reporting institutions may not be lenders in syndicated loans, therefore assets from syndicated loans ('KHITK') in table BEFK1_GHI is not applicable to them and, due to this, they may have no assets or may not report data there.

b) Publicly guaranteed loans (short name of instrument: 'AHITT')

Publicly guaranteed loans vis-à-vis non-residents, disbursed and outstanding must be reported on loan-by-loan basis, on a gross basis (according to double sided transactions, i.e. with the increase and decrease of the liability balance), taking into account also transactions in which borrowing takes place and the deal is closed within the same reference period.

If the loan is repaid by the guarantor, the amount must be reported as other changes, which must be detailed under the code for change in volume due to guarantor's payment ('KFIZ') in table BEFT5_GHI.

For publicly guaranteed new loans („AHITT") table BEFT6 of report R24 and table BEFT10 of report R28 must also be completed.

c) Other credits (short name of instrument: 'EHITK' and/or 'EHITT')

Under other credits – other than syndicated loans and publicly guaranteed loans – all liabilities and assets arising from lending to or borrowing from all other non-resident partners marked with the ('EHIT') instrument code must be reported by taking into account maturity.

The following items must be reported in table BEFK1_GHI under code 'EHITK' as assets arising from lending:
-   credits disbursed (granted) by the reporting institution – under a loan agreement or credit agreement – to a non-resident party, and
-   liquid assets, deposit placed with non-resident non-financial enterprises for which the reporting institution has no credit agreements, including
    -   deposits with a non-financial institution in connection with e.g. futures,
    -   mark-to-market assets (due to deposits placed with non-resident non-credit institution partners) related to the evaluation of derivatives,
-   assets under credits from non-resident arising from pre-financing of assets from customers,
-   assets of the reporting institution from non-resident parties in connection with factoring (short-term) transactions, and
-   assets of the reporting institution from non-resident parties in connection with forfeiting (medium- or long-term) transactions, and
-   all other assets purchased or taken over (from resident or non-resident parties) including trade assets purchased or taken over from resident or non-resident partners
-   credits granted to a non-resident by another lender that were assigned to the reporting institution in an open assignment (pursuant to which the reporting institution has a credit asset from a non-resident)

Of the liabilities incurred in relation to borrowings, the following must be shown under code 'EHITT' in table BEFT1_GHI:
-   borrowings of the reporting institution from non-resident partners under loan agreements or credit agreements, and
-   borrowings of the reporting institution that were assigned by the lender under the original credit agreement to a non-resident partner and therefore the reporting institution has a liability to this non-resident, and
-   all other liabilities outstanding to non-resident partners under credits taken over (from residents or non-residents) and all other liabilities to non-resident partners taken over (for resident or non-resident partners) including their suppliers' credits
-   liquid assets and deposits placed with the reporting institution by non-resident partners for which the reporting institution has no credit agreement, including
    -   deposits placed with the reporting institution by non-resident parties in connection with futures,
    -   liabilities to non-resident parties of the reporting institution that are mark-to-market (due to placement of deposits with the reporting institution) in connection with the evaluation of derivatives,
-   liabilities to non-residents arising from pre-financing of debts due from customers
-   the reporting institution's debt to non-resident parties in connection with factoring (short-term) transactions,
-   the reporting institution's debt to non-resident parties in connection with forfeiting (medium- or long-term) transactions,
-   Borrowings from the World Bank, where the programme number specified by the World Bank must be indicated in column j) to identify the credit. For World Bank loans the ISO

code for the non-resident partner's country in column c) shall include the World Bank's institutional code (1E).

Other long-term credits taken out by the state and reporting institutions in majority state ownership must be specified on a gross basis (according to double sided transactions, i.e. with the increase and decrease of the liability balance) by credit, taking into account also the transactions in which a credit transaction is generated and terminated within the same reference period.

In terms of lending, granted loans must be reported aggregated by country and by currency, on a gross basis (according to double sided transactions i.e. showing the increase and decrease of Assets and Liabilities), taking into account the transactions under which a credit transaction is generated and terminated within the same reference period.

d) Repurchase agreements, sell&buy-back and security lending (short name of instrument: 'REPOK' and/or 'REPOT')

Repurchase agreements (repos), reverse repos, sell&buy-back and security lending vis-à-vis non-residents must be shown in the tables for assets or liabilities, in the appropriate maturity breakdown.

All reporting institutions must report transactions in aggregate data by country and by currency, on a gross basis (according to double sided transactions i.e. showing the increase and decrease of Assets and Liabilities), taking into account also the transactions in which transactions are incurred and terminated within the same reference period.

The reverse repos, sell&buy-back and securities lending transactions must be shown in table BEFK1_GHI for „REPOK" assets:

-   for reverse repo transactions, assets arising from the purchase price paid for an instrument purchased subject to a forward re-sale obligation,
-   assets outstanding at an amount of the securities lent under the loan agreement during securities loan transactions.

The repos, sell&buy-back and securities lending transactions must be shown in table BEFT1_GHI liabilities:

-   for repo transactions, the debt arising from the sales price collected out of the instrument sold subject to a forward re-purchase obligation, and
-   the value of the securities borrowed.

According to the above, all assets and liabilities arising from repo, sell&buy-back and securities loan transactions (concluded with non-resident partners) must be reported. For transactions concerning assets and liabilities arising from repos, sell&buy-back and securities loan transactions it is the face value of the reverse repos or repos (as lending or borrowing) must be reported instead of the securities. The 'starting leg' is the face value, which must be shown for transactions of assets and liabilities, and the outcome of the transaction (the difference between the starting leg and the closing leg) shall be reported as interest.

The securities transactions in question must also be reported in table (ERT4) in report R04. The exception to this is if the instrument of exchange is a bills in the transaction, because movements related to the bills must be reported in tables BEFK4_GHI and BEFT4_GHI of this report.

e) Financial leases (short name of instrument: 'PLIZT')

The lessee must show the following liabilities of 'PLIZT' financial lease transaction in borrowing table BEFT1_GHI:
- the liability corresponding to the amount invoiced by the non-resident lessor for the asset acquired under a financial lease and the lease fee instalments paid in connection with the asset as payment instalments.

All reporting institutions must specify financial lease liabilities aggregated by currency and by the country of the reporting a non-resident partner on a gross basis (according to double sided transactions i.e. showing the increase and decrease of Assets and Liabilities).
Financial lease debts should be treated as a long-term category, so maturity need not be indicated in column b) using "H" short name (long term).
The amount of principal may not include interest. Interests must be shown among interests in the requested breakdown.

f) Long-term trade credits (short name of instrument: 'KERHITK' and/or 'KERHITT')

Transactions that cause changes in the balances of assets and liabilities under long-term trade credits during the period must be reported on a gross basis (according to double sided transactions i.e. showing the increase and decrease of Assets and Liabilities) aggregated by currency and by country according to the country of the non-resident partner.

Short-term assets and liabilities under trade credits must be shown in tables BEFK3/BEFT3_GHI where change in volume during the period must be reported on a net basis. For the details, see the description for the tables BEFK3/BEFT3_GHI.

In column d) of table BEFT1_GHI, the sector of the non-resident partner need not be specified for long-term trade credit.
No income data need to be reported on long-term trade credits.

Table BEFK2_GHI: current account held with credit institutions, current account held with non-banking institutions, fixed deposits with banks

In the asset side table BEFK2_GHI the following short names for instruments must be used:

For assets		For liabilities
Short names available in the table BEFK2_GHI for current accounts with credit institutions, current accounts with non-banking institutions and fixed deposits with banks:		
BFSZLAK	Assets due to current accounts held with credit institutions (sight deposit)	
NBFSZLAK	Assets due to current account held with non-resident investment service provider companies for the reporting institution	
LBETK	Term bank deposit assets held with credit institution	

a) Sight deposits (current account) (short name of instrument: 'BFSZLAK')

The sight deposit („BFSZLAK") consist of the followings:
- bank accounts and non-term sight deposits held for the reporting institution with non-resident credit institutions,
- deposits placed on a margin account held with non-resident credit institution in connection with futures, and
- overnight credits and overdrafts.

Current accounts held for the reporting institution have am asset character if the closing balance at the end of the given period is positive; it is of a liability character if the closing balance at the end of the given period is negative. Current accounts must be reported in aggregate data by currency and by country, corresponding to the country of the non-resident partner.

Current accounts with a negative closing or opening balance due to overdraft credit and positive opening or closing balance due to sight deposits must be consolidated on the current account, taking into account the breakdown by county and by currency.
Credits and debits of current accounts of companies must be reported on net basis.
Net changes must be specified with the correct prefix, taking into account their impact on volume. Changes in volume that result in increase of positive balance or decrease of negative one, must be shown with a positive prefix, while changes that result in a decrease of positive balance or increase of negative one shall be shown with a negative prefix.

The balance of the current accounts should be determined on the last day of the reference period. Gross movements on the current account during the given period – that cause changes in daily balance –, which may have caused several changes in signs, need not be taken into account and can be netted. It is the aggregate changes arising from the differences between the opening and closing balance of the current account – depending whether the aggregate net changes resulted in an increase or decrease – that must be shown for transactions, which may be consolidated for bank accounts held in the same country and in the same currency.

The interest received and/or paid on credits and debits to the current account shall be added to the balance of the current account, and the balance thus increased or reduced shall be the balance to be reported. Pursuant to the overdraft credits, it is possible to show a negative prefix for opening and closing balances.
If the movements resulting decrease on the current accounts exceed the amount of the opening balance, it is possible to show negative signs for closing balances.

For bank account operated in the framework of zero-balancing (to be zeroed everyday), opening and closing balances on foreign bank accounts and net changes in volume must be reported only if the bank accounts were closed with a balance of other than 0 at the beginning or end of the reference period. (The exception is if there have been changes in volume of the other variation type on the bank account).

Interest accrual is not typical on current accounts, so the interest received (credited) to current accounts for sight deposits and interest paid (debited) from the current account to overdraft credits must be reported.

b) Current accounts held with non-banking institutions for the reporting institution (short name of instrument: 'NBFSZLAK')

In the asset side table BEFK2_GHI, customer accounts managed by non-resident broker firms or investment enterprises must be given the short name of instrument 'NBFSZLAK', which shall mean the following:
- current accounts held for the reporting institution by a non-resident non-credit institution investment enterprise for the purpose of using investment services activities on which amounts are deposited for the purpose of deposits and security deposits.

Non-banking current accounts must be specified in a breakdown by country taking into account the non-resident partner's country and by currency by applying the provisions set out in paragraph a) of this point for current accounts.
The current accounts managed by investment service providers typically have positive balances but in case of an overdraft, this should be reported as described in paragraph a) of this point, the same way as reporting current accounts.

Generally no interest is credited to current accounts managed by non-resident investment service providers for the amount deposited (deposits, security deposits) on such accounts, no interest is charged due to any overdraft that may arise and interests are not accrued.   Therefore data need to be reported only in case of interests received on the positive balance and paid on the negative balance of the current account and in case they are credited or debited on this account.

c) Fixed bank deposits (short name of instrument: 'LBETK')

Data may be reported only in the BEFK2_GHI table on the asset side.

In the asset side table BEFK2_GHI, fixed bank deposits must be given the short name of instrument 'LBETK' where – while taking into account maturities - the following must be shown:
- Deposit assets of the reporting institution placements for a term of less or more than one year and term deposits of its liquid assets with non-resident credit institutions,
- Mark-to-market assets by the reporting institution (due to a placement of deposit with a non-resident credit institution partner) related to the evaluation of derivatives,
- Assets due to cash deposits made to deposit and collateral account held with non-resident credit institutions and placed by the reporting institution– such as e.g. escrow accounts –, which have to be reported as short-term bank deposits.

For bank deposits, deposit placements and their termination must be reported on a net basis (net change in volume) as transactions.

The aggregate changes arising from the differences between the opening and closing balances of term bank deposits – depending whether the aggregate net changes resulted in an increase or decrease – must be specified with the correct prefix for net volume changes of transactions
The amount of deposit assets does not include any interest. They must be shown on a gross basis among interest income.

Table BEFK3_GHI: short-term trade credit assets and table BEFT3_GHI: short-term trade credit liabilities

The following short name of instrument must be used in the tables:

For receivables		For liabilities	
Short name available in table BEFK3_GHI:		**Short name available in the table BEFT3_GHI:**	
KERHITK	Assets under trade credit (short-term)	KERHITT	Debts under trade credit (short-term)

In the asset side table BEFK3_GHI for trade credit, the following shall be reported:
- short-term suppliers' credits of reporting institution (pursuant to a delivery of goods and services),
- assets from customers due to export goods delivered, if the reporting institution has not issued the invoice to the customer yet, and
- import advances paid for a short-term.

The following shall be reported in the debt side table BEFT3_GHI for trade credit:
- short-term buyers' credits (due to the import of goods and services) of the reporting institution,
- liabilities to suppliers related to import goods received (delivered) for which the reporting institution does not yet have the invoice issued by the supplier, and
- export advances collected for the short-term.

Changes in assets and liabilities under short-term trade credits during the reference period must be specified on a net basis – by taking into account the breakdown by maturity aggregated by currency type and by country with regard to the non-resident partner's country Unless otherwise available, the breakdown by country and by currency must be defined by estimation.

For transactions of short-term trade credits, the net changes in volume have to be shown and therefore both positive and negative prefixes may be used for transactions. Increases in volume during the given period must be specified with a positive prefix sign and decreases in volume, with a negative prefix.
Only positive amounts may be shown as opening and closing balances for trade credit. Volumes that go into the red (regardless of the type of deal that causes a change in balance: credit due to rebates, discounts or an error in delivery of goods) must be reclassified to the other short-term assets and/or liabilities of tables BEFK4/BEFT4 (the tables on the reverse side) as follows:

Changes in balance must be investigated after being aggregated by country and by currency, the amounts that show a negative balance after aggregation by country and by currency must be reclassified as other short-term assets and/or liabilities of table BEFK4/BEFT4_GHI (the table of the reverse side).
However, customer and supplier partners may not be netted against each other, even if the same customer is included in the books as a buyer and as a supplier.
- Open (unsettled) volumes that have gone negative at the end of the reference period for trade credit assets in table BEFK3_GHI have to be reclassified as other short-term debts of the BEFT4_GHI table.
- The open (unsettled) volumes that have gone negative at the reporting period for BEFT3_GHI trade credit debt must be reclassified as other short-term assets under the BEFK4_GHI table.

Before reclassification, the trade credit assets and liabilities in tables BEFK3/BEFT3_GHI must be run off to 0 in the column of transactions in the report for the given period, and only then can the volumes that have gone negative be included in tables BEFT4/BEFK4_GHI (the tables on the reverse side) as a net volume increase in the positive direction in the column of transactions, starting from an amount of 0.

The elimination of trade credit assets and liabilities due to the cancellation of the entire agreement or a mistake in transfer (the import advance is transferred back and/or the export advance received is repaid) shall be taken into account with a negative prefix as a cancellation item in column f) for transactions.

In case of sales of trade credit assets, if the actual sales amount differs from the face value, the amount of the asset must be shown in column f) of transactions and the difference between face value and the price must be shown in column g) as variation due to other changes.

(Assets purchased that originate from exports vis-à-vis a non-resident party must be shown as other credit assets ('EHITK') in table BEFK1_GHI taking into account the provisions set out there instead of here.)

Settlement of interest income on transaction is not typical for trade credit, so no interest income need to be reported for trade credits.

Table BEFK4_GHI: Bill receivables, other assets and other participations and table BEFT4_GHI: Bill payable, other liabilities

The following short names of instruments shall be used in tables A BEFK4_GHI and BEFT4_GHI.

For assets		For liabilities	
Short names available in table BEFK4_GHI other assets, other participation, bill receivable		**Short names available in table BEFT4_GHI for other liabilities, bills payable:**	
VALTK	Bills receivable	VALTT	Bills payable
EK	Other assets	ET	Other liabilities
ERESZT	Participations below 10% held in foreign companies not embodied in securities (e.g. participation in a limited liability company)	ERESZK	Participations below 10% held by non-resident investor in the reporting institution not embodied in securities (e.g. participation in a limited liability company)

a)) Bill receivable or payable (short name of instrument : 'VALTK' and/or 'VALTT')

In the asset side of table BEFK4_GHI, under the short name VALTK receivables arising from bills vis-à-vis non-residents must be reported regardless of how (delivery of goods or services, discounting) and by way of what statistical status of a partner (resident or non-resident) the bill of exchange came to be held by the reporting institution.

In the liability side table BEFT4_GHI, under short name VALTT" debts arising from bills issued by the reporting institution to non-resident partners must be reported, regardless of the types of debts against which the bill was issued. (purchase of goods or services, issuing of a promissory note) .

If the issuer of the bill determined interest on the value of the bill and the interest is shown in the bill, than the receivables and debts from bills must be reported in amount reduced by interests in columns assets and liabilities of tables in BEFK4 GHI and BEFT4 GHI and the interests must be reported in columns "Interests".

If a bill of exchange is collateral in a repo transaction, the movement related to the bill of exchange must also be reported in these tables and not in tables of the report of Securities investments.

b) Other assets and liabilities (short name of instrument: 'EK' and/or 'ET')

Other assets and liabilities include:

- Items in transfer (where the increase and decrease of the given instrument departs from financial settlement in terms of time, except for items in transfer due to export or import of goods and services) The following may be classified here, for instance:
    - The reporting institution's account is debited due to a deposit placed abroad or a loan granted to a non-resident but the partner has not yet recognised its liability to the reporting institution for technical reasons (e.g. at the end of the reference period).
    - In the event of a change in ownership of securities at the end of the reference period, if the movement of cash differs from the movement of securities. These items appear in the table if the asset or debt arising from this exists at the end of the given reporting period due to this difference, which must be reported as other short-term assets and/or liabilities.
    - Financial settlement of obligations arising from Hungary's EU membership in relation to expected payments, if it differs from the due date of payments.
- Assets and liabilities that substitute "cash' in the form of cheques to non-resident parties.
- Assets and liabilities related to matured securities, which are still recorded in the books of the reporting institution, must also be reported as short-term assets and liabilities.
- EU support advanced to the applicant by the Hungarian government in the form of post-financing prior to the support being transferred from the EU must be reported as other short-term claims from the EU.

    In relation to the previous point, any EU support requested by illegitimate applicants but disbursed to them already must be reported as other short-term liabilities to the EU.
- Balances that have gone negative for assets and liabilities from trade credit (due to transactions that cause a change in balance). In reporting these items, the procedure shall be as described for tables BEFK3_GHI, and BEFT3_GHI.
- The acquisition of a participation of less than 10% in international organisations must be shown as other long-term asset.
- All financial instruments that
    - have not been shown as direct capital investments or investments into securities or financial derivatives, and
    - cannot be classified into any of the instruments of assets or liabilities linked to other investments described above.

Other assets or liabilities – based on their maturity – must be specified in aggregates by currency and by country corresponding to the country of the non-resident partner.
Interest income on transactions is typically not accounted for in relation to other assets and liabilities, so no interest income needs to be reported for other assets and liabilities.

c) Participation of below 10% in foreign companies, not embodied in securities (short name of instrument: ERESZK and ERESZT)

Short name of instrument ERESZK is to be used on asset side in table BEFK4_GHI, if the reporting institution acquires participations of below 10% in non-resident companies (e.g. business shares of limited liability companies). For ISO code of the original currency of the capital investments is to be given the code of the currency of the book-keeping and all data of the business participations shall be reported in this currency.

If the value of the capital investments increased without payment transactions, by way of reinvesting earnings, than the volume of the change shall be reported both in the column l) (as if dividends paid) and in column f) as transaction (as if additional capital investment)

Investments made for acquiring participations are always deemed to be long-term investments, so maturity need not be shown in column b) using code "H".
Dividends received related to short name of instrument ERESZK are to be shown in column l) with positive prefix, and the repaid interim dividend with negative prefix. The other columns of the earnings are not to be filled.
Acquisitions of participations in international organisations shall be shown as other long-term assets ("EK") and not on this code.
Short name of instrument ERESZT is to be used ob liability side in table BEFK4_GHI, if the non-resident investor acquires participations of below 10% in reporting institution (e.g. business shares of limited liability companies). As stocks the volume of the reverse investment is to be given. If the value of the equity increased without payment transactions, by way of reinvesting earnings, than the volume of the change shall be reported both in the column k) (as if dividends paid) and in column f) as transaction (as if additional capital investment)

Dividends paid related to short name of instrument ERESZT are to be shown in column k) with positive prefix, and the interim dividend received back with negative prefix. The other columns of the earnings are not to be filled.

Table BEFK5_GHI: Details of other changes in assets and table BEFT5_GHI: Details of other changes in liabilities

Data to be specified in each column of the tables:
- The codes, identifiers reported in columns "a"-"d" of BEFK5_GHI table, characterizing other changes of instruments of other investments to be detailed in this table, must be the same, as they are reported in tables of BEFK1-2-3-4_ GHI.
- The codes, identifiers reported in "a"-" j" column of BEFT5_GHI table, characterizing other changes of instruments of other investments to be detailed in this table, must be the same, as they are reported in tables of BEFT1-3-4_ GHI.
- In column "e" of BEFK5_GHI and column "k" of BEFT5_GHI tables the reasons for other changes must be specified using the following short names

For assets		For liabilities	
KLE	Assets write-off		
KOVEL	Debt forgiveness	ADEL	Debt forgiveness
ATSO	Reclassification	ATSO	Reclassification
HIBA	Error in reporting	HIBA	Error in reporting
ARVA	Difference between the face value and fair (market) value in case of purchasing and sales of assets	KFIZ	For publicly guaranteed debt if the outstanding amount is partly or fully repaid by the guarantor

The ATSO code shall be used, for instance:
- for reallocations between tables of the report or between tables of different report,
- for multicurrency credits if the credit shifts from the currency of use to another currency..

The code HIBA must be used for instance:
- for correcting items reported false or with an error in the reporting for the previous period,
- if the opening balance of assets and liabilities according to accounting records differ at the beginning of the reference period (e.g. due to reverse accounting or cancelled items) from the closing balance reported in the previous period.

Column "f" of table BEFK5_GHI and column "l" of table BEFT5_GHI: this is where the subtotals related to the other changes reported in columns "e" and "k" has to be specified. The subtotal may be a negative and positive number; prefixes must be used the same ways as in the columns of other changes in BEF_GHI tables.

Other changes relating to instruments of other investments reported on asset side in columns "a"-"d" and on liability side in columns "a"-."j" in BEFK1-2-3-4_ GHI and BEFT1-3-4_ GHI are indicated only one amount, while the reasons of changes can be more. Therefore the given instrument shall be recorded in the table as many times as the number of different reasons for which other changes concerning the given instrument have occurred. For items characterized with the same codes, and identifications the same data must be included in columns "a"-"d" and "a"-"j" only the reason for other changes specified in column "e" and "k" an the subtotal specified in the related column "f" and "l" may be different.

III. Requirements for submitting reports

Method of submission: by post or via EBEAD
Form of submission: on paper on in electronic form
The report shall be addressed to: MNB Statistics

Syndicated loans

KONZKI table
Integer currency data
Participation of resident credit institutions in syndicated loans to residents with non-resident paying agent

										Assets									Interest				
									Opening balance at the beginning of the period (at face value)	Increase in assets			Decrease in assets			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)	Opening balance of accrued interest at the beginning of the period	Canges during the period			Closing balance of accrued interest for 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 county code		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					Tranzakciók		Other changes	
																				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	p	q	r	s	t	u	v	x
01.																							
02.																							
03.																							
…																							
nn																							

MNB Identification code	Reference period	Reg.number of the reporting institution	Completion date year/month / day	Type of document (E,M,N)
R 1 0	2 0 0			

Syndicated loans

KONZK2 table
Integer currency data

Details 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										

Syndicated loans

KONZT1 table
Integer currency data
Participation of non-resident credit institution in syndicated loans to residents with resident paying agent

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	Liability										Interest				
									Opening balance at the beginning of the period	Increase in liability			Decrease in liability			Other volume changes	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
										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				Transactions		Other changes	
																			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										

GUIDELINES FOR COMPLETION

Syndicated loans

I. General instructions

1. Transactions in data supply

A syndicated loan is a loan lending to a resident with the cooperation of resident and non-resident banks. If, according to the terms of the contract, there are several residents, or residents and non-residents amongst the borrowers, and further, the terms of the contract do not specify in detail the exact share of the debt undertaken by the various borrowers, then the data required for the identification of the loan (name and identification number of borrower, final maturity, currency and amount as specified in the contract) are to be given in relation to each single resident borrower for the full contract amount.

Reporting agents are required to submit data on all syndicated lendings to resident borrowers, irrespective of the amount of the loan:
- In table KONZK1 for lendings to residents with non-resident paying agents,
- In table KONZT1 for partial lendings by non-residents to residents when the reporting resident credit institution is the paying agent.

Lendings are to be reported for the first time in the current period when they were first registered in the reporting agent's books due to disbursement.

In case of multicurrency loans, loans should be reported in the currency of disbursement. If the currency of disbursement changes, loans outstanding is to be reversed in the previous currency and a new entry should be made simultaneously in the new currency in the "other changes" column using the reversal code („ATSO") in the tables KONZK2 and KONZT2.

2. Recording of data

Data are to be specified by loans, nominal value and currency, rounded to whole numbers. Data reporting should include all loans, irrespective of maturity, where the reporting agent has loans outstanding at the beginning or end of the month according to his accounting or other records, or if any changes have occurred during the month that affect those loans outstanding.

3. Use of prefixes:

a) For loans outstanding: In the tables assets and liabilities, the contract amount and the opening and closing balance must be a non-negative number.

b) For changes during the period:
- In the case of transactions, minus prefixes may only be used for adjustment entries,
- In columns for exchange rate changes and other changes in outstanding loans, an increase must be marked with a plus prefix, and a decrease must be marked with a minus prefix.

II. Detailed instructions for filling out the table, method of compiling the data

Table KONZK1: Participation of resident credit institutions in syndicated lendings to resident borrowers with the participation of non-resident paying agents

Data content of columns:

Column „a": Maturity: Assets and liabilities of other investments are to be reported under code R = Short or H = Long according to the original maturity, taking into account sub-point j) and k) of point I.F.8 of this Annex.

Maturity of lendings pursuant to framework agreements should not be specified according to the maturity date of the framework agreement, but in accordance with the unique terms of actual disbursements and loans.

In case of long term syndicated loan, if the reporting agent has assets in the table KONZK at the end of the current quarterly period, then the table LEJ1 of data report R21 must also be filled out.

Column „b": Name of resident borrower: name of resident final borrower as given in the contract.

Column „c": Identification code of resident borrower: identification code of resident final borrower, which corresponds to the first 8 digits of the borrower's uniform statistical identification number (KSH code).

Column „d": Loan final maturity date: Final maturity date of framework agreement (YYYYMMDD).

Column „e": ISO code of contract currency: three-digit ISO code of syndicated loan contract (framework agreement) currency.

Column „f": Contract amount: Total amount specified in syndicated loan contract that can be borrowed by the debtor. (Not only loan amount granted by reporting agent resident credit institution.)

Column „g": ISO code of currency of drawings: three-digit ISO code of loan disbursement currency.

Column „h": ISO code: the country code of the non-resident paying agent.

Column "i": Opening balance: Specify the opening balance at par value, which must correspond to the closing balance of previous period

Increase in assets:

Column „j": Lendings or purchase of loan assets: Lendings to resident borrower may increase as follows:
- By granting new syndicated loans or
- By a resident (reporting agent) credit institution purchasing loan assets from a resident or non-resident credit institution participating in the syndicated loan,
- In case of syndicated loan lendings, capitalized interest should be reported as transactions: increase in principal (assets) and decrease in accrued interest.

Syndicated loans and purchase of loan assets are to be reported at par value. For purchase of loan assets, the price difference between market price and par value must be broken down into the following items:

Column „k”: Effect of price (rate) changes: The effect of price (rate) changes is equal to the difference in market price (–) par value (–) interest paid in the purchase price.

Column „l”: Interest paid on purchase price: For cost of purchase of loan assets specify amount of interest paid to resident or non-resident seller participating in the syndicated loan.

Decrease in assets:

Column „m”: Repayment of loan or sale of loan: The syndicated loan debt of resident final borrower may decrease as follows:

- By repayments made by the borrower under the syndicated loan,
- By the sale of the syndicated loan by the reporting agent.

Amounts repaid under the syndicated loan and sale of loan assets are to be reported at par value. For sale of loan assets, the price difference between market price and par value on the date of sale of the loan assets must be broken down into effect of price changes to be reported in column "n" and interest accrued up to date of sale, but not received in column "o".

Column „n”: Effect of price (rate) changes: The effect of price (rate) changes is equal to the difference in market price (–) par value (–) unpaid interest accrued up to the date of sale.

Column „o”: Interest accrued up to date of sale and paid by the buyer: Specify here the interest amount - specifically, interest charged to the buyer in the sale price – incurred up to the date of sale of the syndicated loan asset, which was accrued by the reporting agent.

Column „p”: Other changes in outstanding loans: all changes which occurred in assets, other than transactions. Such changes may be as follows:

Assets	
KLE	Write-off of assets
KOVEL	Debt forgiveness
ATSO	Reclassification
HIBA	Error in reported data

Changes that occur for the reasons specified in the above table are to be given in a single amount. Reasons for the changes are to be specified in detail in table KONZK2 for assets.

Column „q”: Closing balance of assets: Closing balance for the reference period must correspond to the opening balance (+/-) transactions during the period (+/-) other changes.

Column „r”: Closing balance at book value: Specify closing balance at book value in original currency, this figure may differ from closing balance at par value, only if value adjustment has been charged to the specific loan asset.

For syndicated loans, the following columns must be filled out for income data (the paying agent is non-resident) on lendings by the reporting agent to a resident final borrower:

Column „s”: Opening balance of accrued interest receivable at the beginning of the period: The opening balance of accrued interest receivable, that has not been settled must be specified, regardless of whether any accruals have been accounted in the books. This must correspond to the closing balance of interest receivable reported at the end of the previous period.

Column „t": Transactions. Accrued interests receivable: The interest receivable for the reference period must be reported as items increasing stocks, regardless of whether they were accrued in the books, or they were settled (or partially settled) during the reference period. It can be defined on residual principle: Interests receivable for the period = the closing stock of the accrued interests receivable (-) their opening stock (+) interests received (-) other changes.

Column „u": Transactions, Interest received during the period: Specify interest received during the period and capitalized interest (items that decrease stock data).

Column „v": Other changes: All other changes in the accrued interests due other than transactions. (for ex., write-off of interest assets).

Column „x": Closing balance accrued interest: The closing balance of accrued interests receivable, not yet settled, regardless of whether they were accrued in the books. The closing balance must correspond to the amount generated as the result of the opening balance + interests receivable for the reference period - interest received during the reference period +/- other changes.

Table KONZT1: Participation of non-resident credit institutions in syndicated loan to resident borrowers with the participation of resident paying and reporting agents

This table should be used to report loans (debt undertaken by resident borrowers) registered by the reporting agent, granted to resident borrowers by non-resident syndicate members.

Column „a": Maturity: according to the original maturity, taking into account I.F.8 of Attachment 2. of this Decree, the following codes are to be reported: R = Short or H = Long.
Maturity pursuant to framework agreements should not be specified according to the maturity date of the framework agreement, but in accordance with the unique terms of actual disbursements and loans.

In case of long term syndicated loan debt, in the table KONZT at the end of the current quarterly period, then the table LEJ2 of data report R21 must also be filled out.

Column „b": Name of resident borrower: name of resident final borrower as given in the contract.

Column „c": Identification code of resident borrower: identification code of resident final borrower, which corresponds to the first 8 digits of the borrower's uniform statistical identification number (KSH code).

Column „d": Loan final maturity date: Final maturity date of framework agreement (YYYYMMDD).

Column „e": ISO code of contract currency: three-digit ISO code of syndicated loan contract (framework agreement) currency.

Column „f": Contract amount: Total amount specified in syndicated loan contract that can be borrowed by the debtor. (Not only loan amount disbursed by non-resident credit institutions.)

Column „g": ISO code of currency of drawings: three-digit ISO code of loan disbursement currency.

Column „h": ISO country code: Country of non-resident creditor. If there are creditors from several countries committed to a syndicate loan agreement, then include as many lines as there are countries amongst the creditors (loan identification is provided by currency code of contract and contract amount).

Column „i": Opening balance. Specify opening balance data for the reference period at par value, which must correspond to closing balance data of previous period.

Increase in liability:

Column „j": Loans borrowed from non-resident or sale of loan to non-resident: Outstanding loans may increase in the following ways
- By syndicated loan disbursements made by non-residents to resident borrowers with the participation of the reporting agent (as resident paying agent),
- By the sale of a reporting agent's own loan assets (or a part of those assets) to a non-resident credit institution participating in the syndicated loan that was granted with the participation of the reporting agent to a resident borrower.

Syndicated loans and sale of loan assets are to be reported at par value. In case of sale of the reporting agent's own share of the loan, the price difference between market price and par value must be broken down into the following items:

Column „k": Effect of price (rate) changes: The effect of price (rate) changes is equal to the difference in market value (–) par value (–)interest accrued up to the date of sale.

Column „l": Interest accrued up to date of sale and paid by the non-resident buyer: as the sale price of the syndicated loan, specify here the interest amount paid by a non-resident buyer participating in the syndicated loan.

Decrease in liability of resident borrower:

Column „m": Repayment of loan or purchase of loan from non-resident: Liabilities may decrease as follows:
- By repayment of the syndicated loan,
- By the sale of the share of the loan granted by a non-resident syndicate member to a resident entity.

The difference in price between the price value and the par value captured on the date of sale of the loan must be broken down into the following items:

Column „n": Effect of price (rate) changes: The effect of price (rate) changes is equal to the difference in market value (–) par value (–) unpaid interest accrued up to the date of sale.

Column „o": Interest paid in the purchase price: Specify here the interest amount paid to a non-resident seller participating in the syndicated loan in the cost of purchase that the reporting agent paid for the loan receivable.

Column „p": Other changes: all changes which occurred in the outstanding loans other than transactions. Such changes may be as follows:

Liabilities	
ADEL	Debt forgiveness
ATSO	Reclassification
HIBA	Error in reported data

Changes that occur for the reasons specified in the above table are to be given in a single amount. Reasons for the changes are to be specified in detail in table KONZT2 for payables.

Column „q": Closing balance: Specify closing balance that must correspond to the amount adjusted to reflect changes to opening balance data (+/-) transactions during the period (+/-) other changes.

The following income data are to be provided for non-resident syndicate members:

Column „r": Opening balance accrued interest payable: The opening balance of accrued interest payable that has not been settled, regardless of whether any accruals have been accounted in the books. This must correspond to the closing balance of interest payable reported at the end of the previous period.

Column „s": Transactions. Accrued interest payable: The interest payable for the reference period must be reported as items increasing stocks, regardless of whether they were accrued in the books, or they were settled (or partially settled) during the reference period. It can be defined on residual principle: Interests payable for the period = the closing stock of the accrued interests payable (-) opening stock (+) interests paid (-) other changes.

Column „t": Transactions. Interest paid during the period: Specify interest paid during the period and capitalized interest (items that decrease stock data).

Column „u": Other changes: All changes that occurred in the accrued interest payable other than transactions. For example: debt forgiveness.

Column „v": Closing balance of accrued interests payable at the end of the reference period: The closing balance of accrued interests payable, not yet settled, regardless of whether they were accrued in the books. The closing balance must correspond to the amount generated as the result of the opening balance + interests payable for the reference period - interest received during the reference period +/- other changes.

Table KONZK2: Detailed breakdown of changes in stock data of syndicated loan lendings to resident final borrowers
Table KONZT2: Detailed breakdown of changes in stock data of syndicated loan liabilities of resident final borrowers

Specify amounts given in other stock data changes column to allow cross referencing: for table KONZK1 in KONZK2, and for KONZT1 in KONZT2.

Specify following data in table columns:

Columns „a"-„g": specify here identification data of syndicated loan to be detailed other changes. The identification data given in columns „a"-„g" must correspond to the data of syndicated loans to be detailed in table KONZK1 and KONZT1.

Column „h": in case of assets here is to be specified the country code of the non-resident paying agent, in case of liabilities her is to be given the country code of the non-resident party, against whom the borrower has outstanding debts. (as many lines as many countries of the outstanding debts)

Column „i": here short name describing other changes to stock data

"Other changes to stock data" include all changes that have occurred in assets and liabilities other than transactions. Such changes may be as follows:

Assets		Liabilities	
KLE	Write-off of assets		
KOVEL	Debt forgiveness	ADEL	Debt forgiveness
ATSO	Reclassification	ATSO	Reclassification
HIBA	Error in reported data	HIBA	Error in reported data

Column „j": Specify partial amount related to other change as a result of the change specified in column „i".

Since there may be a number of reasons for other changes in the specific syndicated loan detailed in columns „a„-„g", enter the identification data in the table as many times as there were reasons for changes related to a specific loan.

III. Data reporting instructions
Sent by: post or via EBEAD
Format: paper-based or electronic
Addressed to: MNB Statistics

MNB report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R **1** **1**	**2** **0** **0**			

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 report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of docu-ment (E,M,N)
R 1 8	**2 0 0** **N**			

Quarterly data supply of 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

VISZ table
One-way transfers and transactions with intellectual property (data in full currency)

Serial number	Instrument	Non-resident partner country ISO code	Currency ISO code	Transactions	
				Revenue	Expense
	a	b	c	d	e
01.					
02.					
03.					
…					
nn					

GUIDELINES FOR COMPLETION

**Monthly data supply of unrequited transfers and non-produced non-financial assets
and
Quarterly data supply of 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**

I. General instructions

1. Transactions included in data reporting

Data reporting includes unrequited current and capital transfers (taxes, social security
contributions, subsidies, etc.) made by the reporting agent in the reference period to a non-
resident, and by a non-resident to the reporting agent, as well as returned transfers. Acquisition
from or transfer to non-resident of non-produced non-financial assets should also be reported
here (patents, inventions, copyrights, franchise, trade marks, mining rights, etc.

The foreign branch office of the reporting agent is considered to be non-resident from the point
of view of balance of payments reports. Transactions of the reporting agent detailed in the
previous paragraph and carried out vis-à-vis his non-resident branch office are therefore also to
be reported in these tables; transactions of the non-resident branch offices vis-à-vis other non-
residents cannot be reported here.

2. Recording of data

Transactions are to be reported by instruments, and in a breakdown by country and currency.
Data are to be specified in currencies rounded to integers.

II. Detailed instructions for filling out the table, method of compiling the data

Data content of columns of VISZ table:

Column „a": Instrument: The following instrument codes are available:

VTA = Taxes on products
Taxes on products are taxes that are payable per unit on some good and service produced
and transacted. The tax may be a specific amount of money per unit of quantity of a good
or service, or it may be calculated as a percentage of the price per unit or value of the goods
and services produced or transacted.

Taxes on products paid to a non-resident tax office include:

- Import duties or other import charges, paid according to custom tariff schedules goods of a particular type when they enter for use in the economic territory of the country of utilisation;
- Taxes on specific services provided by the reporting agent to non-resident units;
- Taxes on financial and capital transactions, paid on the purchase or sale of non-financial and financial assets, including foreign exchange;
- Other general sales or turnover taxes: these include manufacturers' wholesale and retail sales taxes, purchase taxes, turnover taxes.

VAT paid to a non-resident tax office does not have to be reported as an expense, and VAT received back from a non-resident tax office does not have to be reported as a negative expense.

VETA = Other taxes on production

Other taxes on production consist of all taxes that enterprises incur as a result of engaging in production, independently of the quantity or value of the goods and services produced or sold.

Other taxes on production paid to non-resident tax offices include the followings:

- Taxes on ownership or use of land, buildings, or other structures utilised by enterprises in production;
- Taxes on the use of fixed assets (vehicles, machinery, equipment) for purposes of production, whether such assets are owned or rented;
- Taxes on international transactions (travel abroad, foreign remittances, or similar transactions with non-residents) for purposes of production;
- Taxes paid by enterprises in order to obtain business and professional licences, if those licences are being granted automatically on payment of the amounts due;
- Taxes on environmental pollution resulting from production activities;
- Taxes paid directly by resident producer units to the Institutions of the European Union (the European Coal and Steel Community levy on mining, iron and steel producing enterprises).

VJA = Taxes on income and wealth

Taxes on income and wealth paid to a non-resident tax office include the followings:

- Taxes on the income or profits of corporation;
- Taxes on holding gains;
- Current taxes on capital which consist of taxes that are payable periodically on the ownership or use of land or buildings by owners, and current taxes net wealth and on other assets;
- Taxes on international transactions (travel abroad, foreign remittances, foreign investments, etc.) except taxes paid by producers.

VTH = Social security contributions

Social security contributions paid to non-resident insurers.

VEVA = Other unrequited transfers

Other unrequited transfers include:

- Fines and penalties paid to non-residents imposed by a court on the reporting agent.
- Compensation paid to or collected from non-resident. Compensation amount could be either compulsory payments awarded by court of law or payments agreed out of court. (Compensation collected from non-resident insurer on an insurance policy must not be reported.)
- Other, not investment grants received or provided without a quid pro quo, not included elsewhere.

VTD = Capital taxes

Occasional and exceptional levies on assets or net worth owned by the reporting units paid to a non-resident tax office.

VBT = Investment grants

Transfers in cash or in kind provided to non-resident or received from non-residents to finance all or part of the costs of their acquiring fixed assets.

VETT = Other capital transfer

Other capital transfer includes the followings:

- Payments made to non-resident owners of capital goods destroyed or damaged as a result of natural disasters (ex. floods), war, other political events or revenues received from non-residents by the reporting agent for similar purposes.
- Payments made due to undertaking of guarantees and other financial pledges between the reporting agent and a non-resident.
- Major payments paid to or received from non-residents as compensation for extensive damage or serious injuries not covered in insurance policies.
- Other investment grants received or provided without a quid pro quo, not elsewhere included.

ESZ = Non-produced non-financial assets

Intangible assets (patents, inventions, copyrights, franchise, trademarks, mining rights etc.) are included here. Data reporting does not include fees paid or received for use of such licences and rights.

Acquisition from or sale to non-resident of non-produced non-financial assets is to be reported here.

Column „c": Currency ISO code

ISO code of currency of payment or currency specified in the contract representing the value of non-produced non-financial assets .

Columns „d" and „e": Credit transactions, debit transactions

Unrequited current and capital transfers made by a non-resident to the reporting agent in the reference period are to be reported as credit; current and capital transfers made by the reporting agent to a non-resident in the reference period are to be reported as debit, marked with a plus sign. If a previously received or paid unrequited transfer has been returned, it should be reported under credit or debit – in the column that corresponds to the original transfer – marked with a minus sign.

Credit and debit transactions of non-produced non-financial assets in the reference period:

- settled value in case of sale and purchase;
- value of contribution in intellectual rights specified in the deed of foundation in case contribution in intellectual rights;
- commercial value (receipt) or book value (providing) specified in accounting files in case of transfer without counter value.

III. Data reporting instructions

Sent by: post or via EBEAD
Format: paper-based or electronic
Addressed to: MNB Statistics

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 1 9	2 0 0 □ □	□ □ □ □ □ □ □ □	□ □ □ □ □ □	□

Supplementary balance sheet data of non-financial corporations

TAJ table
General balance sheet data (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**

GUIDELINES FOR COMPLETION

Supplementary balance sheet data of non-financial corporations

I. General instructions

1. Data to be included in data reporting

Data reporting applies to preliminary balance sheet data for interim quarterly periods and the end-of-year. It is not necessary to repeat data reporting once final annual report data are available.

2. Recording of data

Data are to be provided in HUF millions for the last day of the reference period (calendar quarterly period) rounded to integers. Balance sheet data required include the unconsolidated sum total of the reporting agent's own items (not only vis-à-vis foreign entities) and expressed (calculated) in domestic currency. If closing of books is not completed during the year or before the data reporting deadline, estimation should be applied to produce data that are as accurate as possible (for ex. taking into consideration prepaid and accrued items that influence results). It is not necessary to revalue assets and liabilities denominated in foreign currencies based on current exchange rates in this case, historical costs will suffice.

II. Detailed instructions for filling out the table, method of compiling the data

Lines 01-04: End-of-period sum total stock of accounts receivable and payable resulting from trade credits should include stock of such assets and liabilities vis-à-vis associated enterprises and other enterprises with equity interest. Assets and liabilities are to be reported at net balance sheet value (net of depreciation).

Lines 05-06: Reporting agent's total cash holdings are to be given in line 05, and line 06 should 0include foreign currency holdings taken from amount in the previous line. Foreign currency does not need to be broken down by type of currency, it suffices to specify end-of-quarter amounts totalled in HUF, rounded to HUF million.

Line 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 shareholders' equity calculated accordingly – must include shareholders' income or dividends that were perhaps already voted for the business year and even paid (in the form of prepaid dividends).

III. Instructions for submitting the report

Mode of submitting: by post or via EBEAD
Form of submitting: on paper or in electronic form
Recipient of the report: MNB Statistics

MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 2 0	2 0 0 N			

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

LEI2 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							

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MNB report identification code	Reference period			Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 2 0	**2 0 0**		**N**			

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

LEI3 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				

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GUIDLINES FOR COMPLETION

Maturity breakdown of long-term liabilities
- non-financial corporations, insurance corporation and pension funds, non-profit
institutions serving households as well as other financial intermediaries and financial
auxiliaries

I. General instructions

1. Transactions to be included in the data supply

In this data supply the maturity breakdown of debts vis-à-vis non-residents over one year - reported in Tables BEFT_AFK or BEFT_DE of data supplies R06, R08, R15 and R17 at the end of the reference quarter shall be reported.

The debts shall be classified according to their original maturity - not according to their remaining maturity - corresponding to the maturities as reported in Tables BEFT_AFK or BEFT_DE.

2. Maturity breakdown

The amounts due shall be indicated in monthly breakdown up to final maturity in YYYYMM format.

3. Conformity with the tables underlying the maturity breakdown of debts

a) The aggregated amounts due of loans identified in "a" –"e" columns of table LEJ2 on loan-by-loan basis shall correspond to the closing balance of loans, having the same identification codes in Tables BEFT1_AK as well as BEFT1_DE,. at the end of the reference quarter.

b) The aggregated amounts due, identified in „a"- „b" columns of Table LEJ3 of the data supply by types of instruments and currencies, shall be equal, to the closing balances of debts, identified with the same instrument code in Tables BEFT_AFK and BEFT_DE.

II. Detailed information on completing tables, the method for compiling data

Table LEJ2: Maturity breakdown of long-term syndicated and public and publicly guaranteed loans

In Tables BEFT1_AFK or BEFT1_DE of data supplies R06, R08, R15 and R17 the maturity breakdown of balances of long-term syndicated, public and publicly guaranteed loans outstanding at the end of the reference quarter shall be reported.

The maturity breakdown shall be performed in respect of the loans loan by loan in the way as reported in tables BEFT1_AFK and BEFT1_DE.

„a"- „e" columns: These columns are designed for identification of the loans and the data indicated in them shall correspond to the identification data given in columns "a", "i", "h", "g" and "e" of Tables BEFT1_AFK and BEFT1_DE.. The identification data of a loan in columns shall be specified in column "a"-"e" as many times as, the

data supplier has to submit data in column „f" and „g" according to the due date and to the due amount.

„f" column: The due date – shall be reported in monthly breakdown in YYYYMM format. The table is repeatable type; the maturity shall be indicated as many times as the number of the months when the data supplier has amounts falling due.

„g" column – There shall be specified the amounts due in the month given in column „f"

Table LEJ3: Long-term other loans, financial lease, trade credits, repos and other liabilities

The maturity breakdown of stocks of debts with maturity over one year specified in Tables BEFT_AFK and BEFT_DE of data supplies R06, R08, R15 and R17 at the end of the reference quarter shall be reported in this Table.

The maturity breakdown shall be performed in respect of the debts with maturities over one year to be specified, aggregated for each instrument and currency in similar way as reported in tables BEFT_AFK and BEFT_DE.

„a"-"b" columns: These columns are designed for identification of the instrument and currency.

The codes in these rows should be equal to:
- the codes reported in columns "a" and "e" (relating to repos, financial lease, trade credit and other long-term loans of private enterprises) of tables BEFT1_AFK and BEFT1_DE .
- the data indicated in columns "a' and 'd" (other long-term debts) of tables BEFT4_AFK and BEFT4_DE.

The identification data of a loan in „a" - „b" columns by instruments and currencies shall be specified as many times as, the data supplier has to submit data in column „c" and „d" according to the due date and the due amount.

„c" column: Due date: The due date shall be specified in monthly breakdown in YYYYMM format. The table is repeatable type; the maturity shall be indicated as many times as the number of the months when the data supplier has amounts falling due. Only those months are to be recorded in column "c", when the data supplier has amounts due.

„d" column: There shall be specified the amounts due in the month given in column „c"

III. Instructions for submitting the data supply

Mode of submitting: by post or via EBEAD
Form of submitting: on paper or in electronic form
Recipient of the data supply: MNB Statistics

MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 2 1	2 0 0 ☐ N			☐

Maturity breakdown of long-term assets and liabilities broken by the due date – other monetary institutions

LEII 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						

MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 2 1	2 0 0 N			

Maturity breakdown of long-term assets and liabilities broken by the due date
– other monetary institutions

LEI2 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							

MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 2 1	2 0 0 N			

Maturity breakdown of long-term assets and liabilities broken by the due date
– other monetary institutions

LEI3 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				

GUIDLINES FOR COMPLETION

Maturity breakdown of long-term assets and liabilities
– other monetary financial institutions

I. General instructions

1. Transactions to be included in the data supply

In this data supply the maturity breakdown of debts vis-à-vis non-residents over one year - reported in tables marked BEFT_C of data supplies R07 and R016 at the end of the reference quarter and the maturity breakdown of debts and claims reducing them of residents vis-à-vis non-residents reported in tables marked KONZ of data supply R10 shall be stated in the data supply.

2. The maturity breakdown

The amounts due shall be indicated in monthly breakdown up to the final maturity in YYYYMM format.

3. Conformity with the tables underlying the maturity breakdown

a) The aggregated amounts due of loans identified in „a" -„d" columns of table LEJ1 on loan by loan basis shall correspond to the closing balance of loans having the same identification codes in Table KONZK1 at the end of the reference quarter.

b) The aggregated amounts due of loans identified in „a" - „e" columns of table LEJ2 on loan by loan basis shall correspond to closing balance of loans having the same identification codes in Tables KONZT1 as well as BEFT1_C at the end of the reference quarter.

c) The amounts due of loans identified in „a" - „b" columns of table LEJ3 aggregated by types of instruments and currencies shall be equal to closing balances of loans marked with the same instrument code in tables BEFT_C at the end of the reference quarter. .

II. Detailed information on completing tables, the method for compiling data

Table LEJ1: Maturity breakdown of long term syndicated loans

The maturity breakdown of balances of long term syndicated loan specified in table KONZK1 of data supply R10 – Participation of a resident credit institution in syndicated loans granted to residents, (as final borrowers) arranged by a non-resident paying agent – at the end of the reference quarter shall be reported in this table.

The maturity breakdown shall be performed in respect of the syndicated loans loan by loan in the way as reported in table KONZK1.

„a" -„d" columns: These columns are designed for identification of the loans and the data indicated in them shall correspond to the identification data specified in "f", "e", "d" and "g" columns of tables KONZK1 data supply. The identification data of a loan in „a" - „d" columns shall be specified as many times as, the data supplier has to submit data in column „e" and „f" according to the due date and to the due amount

„e" column: The due date – shall be reported in monthly breakdown in YYYYMM format. The table is repeatable type; the maturity shall be indicated as many times as the number of the months when the data supplier has amounts falling due.

„f" column – There shall be specified the amounts due in the month given in column „e"

Table LEJ2: Maturity breakdown of long term syndicated and public and publicly guaranteed loans

The maturity breakdown of balances of long term syndicated specified in table KONZT1 – Participation of a non-resident credit institution in syndicated loans granted to resident final borrower arranged by a resident paying agent – of data supply R10 and balances of long term public and publicly guaranteed loans tables BEFT1_C – Other investments – of data supplies R07 and R16 shall be reported in this table.

The maturity breakdown shall be performed in respect of the loans loan by loan in the way as reported in tables KONZT1 and BEFT1_C.

„a" - „e" columns: These columns are designed for identification of the loans and the data indicated in them shall be equal to:
- the data indicated in columns "a"," i"," h", " g" and "e" of table BEFT1_C in respect of the loan concerned
- For detailing of table KONZT1, code RKHITT shall be applied in column „a" of the data supply and columns „b" - „e" shall be equal to the data indicated in columns "f", "e", " d", and "g" of table KONZT1.
The identification data of a loan in „a" - „e" columns shall be specified as many times as, the data supplier has to submit data in column „f" and „g" according to the due date and to the due amount.

„f" column: The due date – shall be reported in monthly breakdown in YYYYMM format. The table is repeatable type; the maturity shall be indicated as many times as the number of the months when the data supplier has amounts falling due.

„g" column – There shall be specified the amounts due in the month given in column „f"

Table LEJ3: Maturity breakdown of long-term other loans, deposits, trade credits, financial lease, repos and other liabilities

The maturity breakdown of stocks of debts with maturity over one year specified in tables BEFT_C of data supplies R07 and R16 at the end of the reference quarter shall be reported in this table.
The maturity breakdown shall be performed in respect of the debts with maturities over one year to be specified, aggregated for each instrument and currency in similar way as reported in tables BEFT_C.

„a" - „b" columns: These columns are designed for identification of the instrument and currency.
The codes in these rows should be equal to:

- the codes reported stated in columns "a" and "e" (relating to repo, financial lease, trade credit, and other long-term loans of private enterprises) of tables BEFT1_C.
- the data indicated in columns "a" and "d" (for long-term deposits) of tables BEFT2_C.
- the data indicated in columns "a" and "d" (for other long-term liabilities) of tables BEFT4_C.

The identification data of a loan in „a" and „b" columns by instruments and currencies shall be specified as many times as, the data supplier has to submit data in column „c" and „d" according to the due date and the due amount.

„c" column: Due date: The due date shall be specified in monthly breakdown in YYYYMM format. The table is repeatable type; the maturity shall be indicated as many times as the number of the months when the data supplier has amounts falling due. Only those months are to be recorded, when the data supplier has amounts due.

„d" column: There shall be specified the amounts due in the month given in column „c"

III. Instructions for submitting the data supply

Mode of submitting: by post or through EBEAD
Form of submitting: on paper or in electronic form
Recipient of the data supply: MNB Statistics

MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 2 2	2 0 0 N			

Maturity breakdown of long-term debt
– central government, local government and social security funds

LEI2 table
Integer currency data

Syndicated, public and publicly-guaranteed loans

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.							
...							
nn							

MNB report identification code	Reference period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 2 2	2 0 0 N			

Maturity breakdown of long-term debt
– central government, local government and social security funds

LEI3 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				

GUIDLINES FOR COMPLETION

Maturity breakdown of long-term liabilities
- Central Government, local governments and social security funds

I. General instructions

1. Transactions to be included in the data supply

In this data supply the maturity breakdown of debts vis-à-vis non-residents over one year reported in Table BEFT_GHI of data supply R09 at the end of the reference quarter shall be reported.

The debts shall be classified according to their original maturity, i.e. not according to their remaining maturity, corresponding to the maturities as reported in tables BEFT_GHI.

2. The maturity expirations
The amount due shall be indicated in monthly breakdown up to the final maturity in YYYYMM format.

3. Conformity with the tables underlying the maturity breakdown of debts

a) The aggregated amount due of loans specified in "a" -„e" columns of table LEJ2 on loan by loan basis shall correspond to the closing balance of loans having the same identification codes in Tables BEFT1_GHI at the end of the reference quarter.

b) The amounts due of loans identified in „a" -„b" columns of table LEJ3 aggregated by types of instruments and currencies shall be equal – considering the breakdown by currencies - to the closing balances of loans marked with the same instrument code in Tables BEFT_GHI at end of the reference quarter.

II. Detailed information on completing tables, the method for compiling data

Table LEJ2: The maturity breakdown of long term syndicated, public and publicly guaranteed loans

In this table the maturity breakdown of long term syndicated, public and publicly guaranteed loans, specified in Tables BEFT1_GHI – Other investments – of data supply R09 shall be reported.

The maturity breakdown in respect of loans to be specified in Table LEJ2 shall be performed loan by loan, in the way reported in Table BEFT1_GHI.

„a" - „e" columns: These columns are designed for identification of the loans and the data indicated in them shall correspond to the identification codes reported in „a", „i", „h","g" and „e" columns of Tables BEFT1_GHI. The identification data of a loan in

„a" - „e" columns shall be specified as many times as, the data supplier has to submit data in column „f" and „g" according to the due date and to the due amount.

„f" column: The due date – shall be reported in monthly breakdown in YYYYMM format. The table is repeatable type; the maturity shall be indicated as many times as the number of the months when the data supplier has amounts falling due.

„g" column – There shall be specified the amounts due in the month given in column „f"

Table LEJ3: Maturity breakdown of long term trade credits, financial lease, repos and other liabilities

The maturity breakdown stocks of debts with maturity over one year specified in Tables BEFT_GHI of data supply R09 at the end of the quarter shall be reported in this Table.

The maturity breakdown shall be performed in respect of the debts with maturities over one year to be specified, aggregated for each instrument and currency in similar way as reported in Tables BEFT_GHI.

„a"- „b" columns: These columns are designed for identification of the instrument and currency.
The codes in these rows should be equal to:
- the codes reported in columns "a and e" (relating to repos, financial lease, trade credits) of Tables BEFT1_GHI.
- the data indicated in columns "a and d" (other long-term liabilities) of tables BEFT4_GHI.

The identification data of a loan in „a" –"„b" columns by instruments and currencies shall be specified as many times as, the data supplier has to submit data in column „c" and „d" according to the due date and the due amount.

„c" column: Due date: The due date shall be specified in monthly breakdown in YYYYMM format. The table is repeatable type; the maturity shall be indicated as many times as the number of the months when the data supplier has amounts falling due. Only those months are to be recorded, when the data supplier has amounts due.

„d" column: There shall be specified the amounts due in the month given in column „c".

III. Instructions for submitting the data supply

Mode of submitting: by post or through EBEAD
Form of submitting: on paper or in electronic form
Recipient of the data supply: MNB Statistics

MNB report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 2 3	2 0 0			

Real estate investments of foreigners in Hungary

INGT_1 table
Number and breakdown of real estates acquired pursuant to the Government Decree no. 7/1996. (I.18.) on the acquisition of real estate by foreigners

Serial number	Location of the domestic real estate property (county)	Residential house, home	Holiday, weekend house	Farm	Unbuilt land		Other	Total
					Number of plots	Size of land (m2)		
		a	b	c	d	e	f	g
01.	Baranya							
02.	Bács-Kiskun							
03.	Békés							
04.	Borsod-Abaúj-Zemplén							
05.	Budapest							
06.	Csongrád							
07.	Fejér							
08.	Győr-Moson-Sopron							
09.	Hajdú-Bihar							
10.	Heves							
11.	Jász-Nagykun-Szolnok							
12.	Komárom-Esztergom							
13.	Nógrád							
14.	Pest							
15.	Somogy							
16.	Szabolcs-Szatmár-Bereg							
17.	Tolna							
18.	Vas							
19.	Veszprém							
20.	Zala							
21.	Total:							

INGT_2table
Breakdown of foreigners acquiring real estate property in Hungary

Serial number	Location of the domestic real estate property (county)	American	Belgian	British	Danish	Finnish	French	Greek	Holland	Irish	Israeli	Yugoslav	Luxembourg	German	Norwegian	Italian	Austrian	Portuguese	Romanian	Spanish	Swiss	Slovak	Slovene	Ukrainian	Swedish	Cypriot	Czech	Estonian	Latvian	Lithuanian	Polish	Maltese	other	Total
		a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z	aa	bb	cc	dd	ee	ff	gg
01.	Baranya																																	
02.	Bács-Kiskun																																	
03.	Békés																																	
04.	Borsod-Abaúj-Zemplén																																	
05.	Budapest																																	
06.	Csongrád																																	
07.	Fejér																																	
08.	Győr-Moson-Sopron																																	
09.	Hajdú-Bihar																																	
10.	Heves																																	
11.	Jász-Nagykun-Szolnok																																	
12.	Komárom-Esztergom																																	
13.	Nógrád																																	
14.	Pest																																	
15.	Somogy																																	
16.	Szabolcs-Szatmár-Bereg																																	
17.	Tolna																																	
18.	Vas																																	
19.	Veszprém																																	
20.	Zala																																	
21.	Total																																	

MNB identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 2 3	2 0 0			

INGT_3 table
Resolutions adopted on the basis of Government Decree no. 7/1996. (I.18.) on the acquisition of real estate properties in Hungary

Serial number	Location of the domestic real estate property (county)	Number of applications for real estate acquisition	Real estate property acquired on the basis of permission		Number of rejected resolutions	Number of terminating resolutions	Number of appeals against rejected resolutions
			Number of acquired properties	Number of properties acquired from foreign owners			
		a	b	c	d	e	f
01.	Baranya						
02.	Bács-Kiskun						
03.	Békés						
04.	Borsod-Abaúj-Zemplén						
05.	Budapest						
06.	Csongrád						
07.	Fejér						
08.	Győr-Moson-Sopron						
09.	Hajdú-Bihar						
10.	Heves						
11.	Jász-Nagykun-Szolnok						
12.	Komárom-Esztergom						
13.	Nógrád						
14.	Pest						
15.	Somogy						
16.	Szabolcs-Szatmár-Bereg						
17.	Tolna						
18.	Vas						
19.	Veszprém						
20.	Zala						
21.	Total:						

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												

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 2 4	2 0 0 N			

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									

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 2 4	2 0 N			

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
	a	b	c	d	e
01					
02					
03					
..					
nn					

MNB identification code: **R24**

GUIDELINES FOR COMPLETION

Quarterly data supply of meta data of public and publicly guaranteed debts over one year vis-à-vis non-residents

I. General instructions

1. Entities obliged to supply data for public debt are the followings:
- central government and its departments and institutions,
- county and local governments and their departments and institutions, and
- public and mixed enterprises.

Publicly guaranteed debt of a private enterprise is a debt the service (payments of principal and interest) on which is guaranteed by a public body.

2. Data is to be provided for new or existing loans, or if there are changes in previously reported data.

II. Detailed instructions for filling out the table, method of compiling the data

Table BEFT6: Description of individual debts

The table is to be filled out for the following transactions:
  a) loans and foreign bond issues reported in table BEFT1 of data reports R06, R07, R08, R09, R15, R16, R17 due to new public debt over one year borrowed in the reference quarter with the exception of loans from IBRD,
  b) new publicly guaranteed debts over one year borrowed in the reference quarter.

Data reporting is to be provided on new debt borrowed in the reference period vis-à-vis non-residents.

Content of columns:

Column „a": Reporting country. (Hungary). Code: HU

Column „b": Debt number. Leave empty in the first report. After the first report MNB Statistics will generate an identification code and transmit it back to the reporting agent. Type of transmitted debt number is numerical, length 7 digits, to be used in table BEFT8 of data reports R24 and also in R28.

Column „c": Debt number in reporting country. To be used for internal identification at reporting agent, if any. Type alphanumerical, length maximum 15 characters.

Column „d": Name of borrower. Type alphanumerical, length maximum 30 characters.

Column „e": Type of borrower. Following codes available:
  01 Central government
  02 Central bank
  04 Local government
  06 Public corporation

07 Mixed enterprise (in which the public sector has more than 50 percent, but less than 100 percent of voting power)

08 Official development bank (Financial intermediaries primarily engaged in making long-term loans and which do not accept monetary deposits)

09 Private enterprise (the public ownership is less than 50 percent, but debts are guaranteed by a public body)

Column „f": Name of guarantor. If the state guarantees service on the debt, specify name of body acting for and behalf of the state (e.g. Ministry of Finance). Type alphanumerical, length maximum 30 characters.

Column „g": Relationship to central government budget. Whether debt service (payment of principal and interest) financed directly by central budget or not. Codes: 1. yes, 2. no.

Column „h": Purpose of the debt. (Project finance, payment of imports, debt service, etc.) For project finance, specify project and economic sector. Type alphanumerical, length maximum 30 characters.

Column „i": Type of agreement:

0: Normal – included here are all loans, with the exception of loans borrowed for the purpose of debt service.

1: Debt refinancing

2: Debt rescheduling

3: Other (specify in column "Notes").

Column „j": Method of principal repayment:

1: Equal payments,

2: Annuity,

3: Lump sum,

4: Other (specify in table BEFT7)

Column „k": Base of principal repayment: 1: total commitment, 2: each drawing

Column „l": Number of days in the reference period from drawing to the first principal repayment. Type numerical, length maximum 3 characters.

Column „m": Number of principal repayments by each drawing. Type alphanumerical, length maximum 30 characters.

Column „n": First principal repayment date. Type alphanumerical, length maximum 6 characters (YYYYMM).

Column „o": Last principal repayment date (maturity). Type alphanumerical, length maximum 6 characters (YYYYMM).

Column „p": Annual repayment frequency. Type alphanumerical, length maximum 2 characters.

Column „q": Name of creditor. In case of syndicated loan, specify lead manager and in column "al" specify countries concerned. Type alphanumerical, length maximum 30 characters.

Column „r": Creditor's guarantor. Type alphanumerical, length maximum 30 characters.

Column „s": Creditor's country. ISO country code of creditor.

Column „t": Type of creditor

01 Trade credit

02 Financial institutions

03 Exporters' credit

04 International organization

05 Government or public agency

06 Bond
08 Nationalization

Column „u": Commitment date. Type alphanumerical, length maximum 6 characters (YYYYMM).

Column „v": Amount of commitment or rescheduling. Type alphanumerical, length maximum 12 characters (without interest, at face value for bonds).

Types of rescheduling:
  rescheduled principal arrears
  rescheduled interest arrears
  rescheduled maturities
  rescheduled interest
  rescheduled short term
  rescheduled private non-guaranteed debt.

Column „w": Debt currency. ISO code of currency.

Column „x": Repayment currency. If repayment is made in different currencies, enter "multiple" and specify details in column "al", otherwise specify ISO code of currency. .

Column „y": Type of interest:

I1	Interest free
I2	Interest included in principal amount
I3	Fixed interest rate
I4	Interest included in original amount of commitment
I5	Capitalized interest
I6	Not available
S1	According to repayment schedule
00	US TREASURY RATE
01	U.S. PRIME RATE
02	CANADA PRIME RATE
03	JAPAN PRIME RATE
04	BELGIUM PRIME RATE
05	FRANCE PRIME RATE
06	GERMAN PRIME RATE
07	ITALIAN PRIME RATE
08	NETHERLANDS PRIME RATE
09	DENMARK PRIME RATE
10	NORWAY PRIME RATE
11	SWEDEN PRIME RATE
12	SWISS PRIME RATE
13	UK PRIME RATE
14	AUSTRALIA PRIME RATE
15	SOUTH AFRICA PRIME RATE
16	LIBOR 6 MONTHS DEPOSIT
17	LIBOR 12 MONTHS DEPOSIT
18	SWF DEPOSIT IN LONDON (3 MONTH)
19	DM DEPOSIT IN LONDON (3 MONTH)
20	FF DEPOSIT IN LONDON (3 MONTH)
21	LSTG DEPOSIT IN LONDON (3 MONTH)
22	GERMAN DISCOUNT RATE
23	FRENCH DISCOUNT RATE
24	SIBOR 6 MONTH DEPOSIT

25	SIBOR 12 MONTH DEPOSIT
26	IBRD RATES
27	HONG KONG PRIME RATE
28	Asian Development Bank
29	IBRD SCL libor-based US$
30	IBRD SCL Libor-based Yen
31	IBRD SCL Libor-based DM
32	IBRD SCL Libor-based FF
33	IBRD SCL Libor-based PS
34	ADB Pool-based Multi. curr. loan
35	ADB Pool-based US$ loan
36	IBRD SCL Libor-based SWF
37	IBRD SCL Libor-based NLG
38	IBRD SCL Fixed-rate US$
39	IBRD SCL Fixed-rate FF
40	IBRD SCL FIXED-RATE DM
41	IDB CPS-Fixed rate
42	IDB CPS-Fixed rate at disb.
43	IDB CPS-Variable rate
44	IDB SCF - VARIABLE RATE EURO
45	IDB SCF - VARIABLE RATE JPY
46	IDB SCF-Variable rate YEN
47	IDB SCF-Variable rate SWF
48	IDB SCF-Variable rate DM
49	IDB SCF-Variable rate US$
50	ADB-Market based $US
51	ADB-Market based SWF
52	ADB-Market based YEN
53	VAR. RATE FOR SCP LOAN IN US$
54	VAR. RATE FOR SCP LOAN IN DM
55	VAR. RATE FOR SCP LOAN IN YEN
56	VAR. RATE FOR SCP LOAN IN FF
57	Euribor
58	IBRD SCL FIXED RATE EURO LOANS
59	IDB SCF - VARIABLE RATE CHF

Column „z": Base of the first variable interest rate. Select from options in column „x".
Column „aa": Base of the second variable interest rate. Select from options in column „x".).
Column „ab": First fixed interest rate. Type numerical, length maximum 5 characters (3 decimal accuracy).
Column „ac": First margin. Type alphanumerical, length maximum 30 characters.
Column „ad": Second fixed interest rate. Type alphanumerical, length maximum 30 characters.
Column „ae": Second margin. Type alphanumerical, length maximum 30 characters.

Column „af": First interest payment date. Date type, length maximum 6 characters (YYYYMM)
Column „ag": Last interest payment date. Date type, length maximum 6 characters (YYYYMM)
Column „ah": Annual interest payment frequency: alphanumerical type, length maximum 2 characters.
Column „ai": Scope of the second fixed rate interest: Date type, length maximum 6 characters (YYYYMM).
Column „aj": Scope of the second margin. Date type, length 6 characters (YYYYMM).

Column „ak": Commitment charge (%): Type numerical, length maximum 5 characters (3 decimal accuracy).

Column „al": Notes. Type alphanumerical, varying length.

Report the following in this column:

1. The fact that public bodies guarantees, against a contract, to provide the necessary currency funds to repay the debt, if necessary,

2. Type of agreement if it was classified to "Other" in column „i",

3. Countries concerned in the case of syndicated loans,

4. Currencies concerned in the case of repayment made in different currencies,

5. Fees other than commitment fee,

6. Other notes.

Table BEFT7: Rescheduling of debts, scheduling of principal and interest payments

This table is designed to forecast future irregular payments of principal and interest.

This table should be used for data supply of multi-year rescheduling agreements when the total rescheduled amount reported in table BEFT6 is broken down into annual payments.

Content of columns:

Column „a": Reporting country (Hungary). Value: HU.

Column „b": Debt number (identical with code in column „b" of table BEFT6).

Column „c": Debt currency (identical with code in column „w" of table BEFT6).

Column „d": Date of borrowing and repayment. Specify due date of borrowings and repayments (principal and interest). Date type, 6 characters (YYYYMM)

Column „e": Normal amount borrowed. Type numerical, length maximum 12 characters.

Column „f": Rescheduled amount borrowed. Type numerical, length maximum 12 characters.

Column „g": Estimated future principal payment. Fill out this column only if code 4 ("Other") was selected in column „j" of the BEFT6 table (amount given in this column should be equal to figure in column „v" of the BEFT6 table). If it is not possible to separate payment of principal and interest, give total amount and leave interest column empty. Type numerical, length maximum 12 characters.

Column „h": Estimated future interest and other fees payment. Specify interest and other costs due on date given in column „d" if code S1 (according to schedule) was selected in column „y" of the BEFT6 table. Type numerical, length maximum 12 characters.

Table BEFT8: Revisions in data for debts

This table is used for reporting revisions in data provided in tables BEFT6 and BEFT7, and table BEFT10 of data report R28 The table should be compiled continuously and submitted quarterly.

Content of columns:

Column „a": Debt number (identical with code in column „b" of table BEFT6).

Column „b": Period. Fill out only if there are revisions in data reported in table BEFT10 of data report R28. Date type, length 6 characters (YYYYMM).

Column „c": Item or column. Specify revised item or column originally given in table BEFT6 or table BEFT7 or table BEFT10 of data report R28.

Column „d”: Revised data. Enter revisions in data originally given in table BEFT6 or table BEFT7 or table BEFT10 of data report R28. Type alphanumerical, length maximum 20 characters.

Column „e”: Currency. If data in column „d” is an amount, specify its currency. ISO code of currency.

III. Instructions for submitting the report

Mode of submitting: by post or via EBEAD
Form of submitting: on paper or in electronic form
Recipient of the report: MNB Statistics

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 2 5	2 0 0 N			

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**

GUIDELINES FOR COMPLETION

Guarantees undertaken by the state

I. General instructions

Data for guarantees undertaken by the state vis-à-vis a non-resident creditor are to be supplied if the public sector undertakes a guarantee for 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 on new and existing loans guaranteed by the state vis-à-vis non-residents. The reference period is a normal quarter.

II. Detailed instructions for filling out the table, method of compiling the data

Content of columns:

Column „b": Name of the non-resident creditor: name of the non-resident creditor stated in the contract.

Column „b": ISO country code of the non-resident creditor: ISO code of country or international organisation of non-resident creditor.

Column „c": Name of the resident borrower: name of the resident borrower on whose behalf the state has undertaken a guarantee for its debt.

Column „d": Register code of the resident borrower: register code of the resident borrower (first 8 digits of its single statistical register number).

Column „e": ISO code of foreign currency against a contract: three-digit ISO code of foreign currency of the loan agreement.

Column „f": Amount of agreement: total amount of the loan borrowed from the non-resident stated in the contract.

Column „g": Actual amount paid by state (guarantor): specify amount paid by the state as a guarantor in the reference period.

Column „h": Stock at end of the reference period: public guaranteed loans outstanding at end of the reference period.

Column „i": Starting date of undertaking the guarantee: date of guarantee agreement in (YYYYMMDD) format.

Column „j": Final maturity date of loan: final maturity date of loan guaranteed by the state in (YYYYMMDD) format.

III. Instructions for submitting the report

Mode of submitting: by post or via EBEAD
Form of submitting: on paper or in electronic form
Recipient of the report: MNB Statistics

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 and 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							

315

MNB report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 2 6	2 0 0 N			

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							

GUIDELINES FOR COMPLETION

Data supply for stock and flow data of assets and liabilities vis-à-vis non-residents due to VAT accounts kept in euros

I.   General instructions

Data reporting should be done in euros.

II.   Detailed instructions for filling out the table, method of compiling the data

Table BEFK9:

This table includes data on the increase or decrease of Hungary' claim on the rest of the European Union concerning VAT transactions of tax payers (electronic services providers) registered in member states other than Hungary for tax purposes, having headquarters located outside the EU as well as stock data existing at the end of the reference period, specified in a breakdown by EU member states.

Content of columns:

Column „a": Country code: the ISO code of the EU member state on which claims exist.
Column „b": Opening balance: equal to closing balance of previous period.
Column „c": Increase in assets due to VAT declarations: an increase in Hungary's claim based on original VAT declarations by tax payers residents outside the EU.
Column „d": Increase in assets due to tax revisions: an increase in Hungary's claim as a result of tax revisions of tax payers resident outside the EU.
Column „e": Decrease in assets due to payments: the amount of VAT transferred by the EU member state collecting the VAT to Hungary.
Column „f": Decrease in assets due to tax revisions: a decrease in Hungary's claim as a result of a tax revisions of tax payers residents outside the EU.
Column „g": Closing balance: the amount of Hungary's claims due to VAT existing at the end of the reference period (accrued but not paid).

Table BEFT9:

This table includes data on the increase and decrease of Hungary's liabilities to the rest of the European Union concerning VAT transactions of tax payers (electronic services providers) registered in Hungary for tax purposes, having headquarters located outside the EU, as well as stock data existing at the end of the reference period.

Data content of the columns:

Column „a": Country code: the ISO code of the EU member state to which liabilities exist.

Column „b": Opening balance: equal to closing balance of previous period.

Column „c": Increase in liabilities due to VAT declarations: an increase in Hungary's liabilities based on original VAT declarations by tax payers residents outside the EU.

Column „d": Increase in liabilities due to tax revisions: an increase in Hungary's liabilities as a result of tax revisions of tax payers residents outside the EU.

Column „e": Decrease in liabilities due to payments: the amount of VAT transferred by Hungary to other EU member states.

Column „f": Decrease in liabilities due to tax revisions: a decrease in the Hungary's liabilities as a result of tax revisions of tax payers residents outside the EU.

Column „g": Closing balance: the amount of Hungary's liabilities due to VAT existing at the end of the reference period (accrued but not paid).

III.   Data reporting instructions

Sent by: post or via EBEAD
Format: paper-based or electronic
Addressed to: MNB Statistics

MNB report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 2 7	2 0 0			

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						

319

MNB identification code: **R27**

REPORTING GUIDELINES

Real estate investments of resident natural persons abroad

I.   General instructions

1.   Transactions included in data reporting

Data reporting is to be provided on the purchases and sales of foreign real estate by resident natural persons, made with the cooperation of the reporting agent, based on details of sales contracts concluded in the reference period.

2.   Recording of data

Transaction data on foreign real estate are to be reported by country (by country of location of real estate) and the original currency of the contract (these data correspond to one line each in the specific tables), taking all sales and purchases in the reference period into consideration. Transaction (turnover) data are to be given in a currency rounded to integers.

Transaction data are to be reported for the period in which the contracts were concluded.

Both sale and purchase transactions of foreign real estate are to be marked with a plus sign in the table.

II.   Detailed instructions for filling out the table, method of compiling the data

Data in columns of INGK table:

Column „a”: ISO code of country of investment: ISO code of country where the real estate is located.

Columns „c” és „d”: Transaction data: Total figures by country and original currency of real estate sales contracts concluded in the reference period, taking into consideration the sale and purchase prices of the contracts, these amounts may not include various commissions or taxes.

Column „e”: Ratio of loans of total turnover in column „c”: Ratio of foreign real estate purchases concluded by resident natural persons by making use of loans, expressed as a % of total purchases shown in the relevant line, in integers (percentage of purchase price financed by loans).

Column „f”: Average duration of loan: Average duration of loan expressed in number of years for foreign real estate purchases concluded by resident natural persons by utilizing loans (average years of maturity of such loans).

III.   Data reporting instructions

Sent by: post or via EBEAD
Format: paper-based or electronic
Addressed to: MNB Statistics

MNB report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M,N)
R 2 8	2 0 0			

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 code: **R28**

GUIDELINES FOR COMPLETION

Annual data supply for public and publicly guaranteed debts over one year

I.   General instructions

Data is to be provided once a year on stock and flow data for debt reported in table BEFT6 of R24 report.

II. Detailed instructions for filling out the table, method of compiling the data

Content of columns:

Column „a": Debt number. Agrees with data in column „b" of table BEFT6 of R24 report.

Column „b": Currency. Agrees with data in table BEFT6 of R24 report).

Column „c": Outstanding debt. Outstanding debt in the end of the reference period, at face value in case of bonds. Amount must include principal payments in arrears, if any.
In the case of loans reported previously: outstanding debt in the end of the reference year = outstanding debt in the end of the previous year + amounts drawn down – payments of principal – write off.) Type numerical, length maximum 12 characters. Agrees with end-of-year closing stock (31 December) reported in column „o" for R06 or R07 or R08 or R09 or R15 or R16 or R17 reports.

Column „d": Undrawn amount. Contract amount available in the end of the reference period that has not yet been drawn down. In the case of loans reported previously: undrawn loan amount in the end of the reference year = undrawn amount in the end of the previous year report + new contract amount – amounts drawn down – cancellation. Type numerical, length maximum 12 characters.

Column „e": Principal arrear. Amount of accrued but not paid principal, not to be subtracted from outstanding debt. Type numerical, length maximum 12 characters.

Column „f": Interest arrear. Amount of accrued but not paid interest. Type numerical, length maximum 12 characters.

Column „g": Contracted amount. Contracted amount in the reference period (agrees with data in table BEFT6 of R24 report). Type numerical, length maximum 12 characters.

Column „h": Drawdown. Amount drawn in the reference period. Type numerical, length maximum 12 characters. Agrees with drawdown amounts reported for the reference year in column „l" of R06 or R07 or R08 or R09 or R15 or R16 or R17 reports.

Column „i": Cancellation. Amount cancelled in the reference period, decreasing undrawn amount. Type numerical, length maximum 12 characters.

Column „j": Write off: Amount written off in the reference period, decreasing outstanding debt. Type numerical, length maximum 12 characters.

Column „k": Principal repayment. Amount of principal repaid in the reference period. Type numerical, length maximum 12 characters. Agrees with principal repayment amounts reported for the reference year in column „m" of R06 or R07 or R08 or R09 or R15 or R16 or R17 reports.

Column „l": Interest payment. Amount of interest and other costs paid in the reference period. Type numerical, length maximum 12 characters. Agrees with interest payment amounts reported for the reference year in column „r" of R06 or R07 or R08 or R09 or R15 or R16 or R17 reports.

Column „m": Rescheduled outstanding debt. Amount of outstanding debt rescheduled in the reference period, if the full outstanding debt has been rescheduled. Type numerical, length maximum 12 characters.

Column „n": Rescheduled principal arrear. Amount of principal arrear accrued to the end of the previous period, which has been rescheduled in the reference period. Type numerical, length maximum 12 characters.

Column „o": Rescheduled interest arrear. Amount of interest arrear accrued to the end of the previous period, which has been rescheduled in the reference period. Type numerical, length maximum 12 characters.

Column „p": Rescheduled principal due. Amount of principal due in the reference period, which has been rescheduled. Type numerical, length maximum 12 characters.

Column „q": Rescheduled interest due: Amount of interest due in the reference period, which has been rescheduled. Type numerical, length maximum 12 characters.

Column „r": Cancelled principal arrear. Principal arrear accrued to the end of the previous reporting period and cancelled in the reference period. Type numerical, length maximum 12 characters.

Column „s": Cancelled interest arrear. Interest arrear accrued to the end of the previous reporting period and cancelled in the reference period. Type numerical, length maximum 12 characters.

Column „t": Cancelled principal due. Principal due cancelled in the reference period. Type numerical, length maximum 12 characters.

Column „u": Cancelled of interest due. Interest due cancelled in the reference period. Type numerical, length maximum 12 characters.

Column „v" Amount consolidated during rescheduling. Amount signed in rescheduling agreement. Type numerical, length maximum 12 characters.

Column „w": Amount drawn during rescheduling. Amount drawn according to rescheduling agreement. Type numerical, length maximum 12 characters.

Column „x": Amount not drawn during rescheduling.: Amount still undrawn according to rescheduling agreement. Type numerical, length maximum 12 characters.

III. Data reporting instructions

Sent by: post or via EBEAD
Format: paper-based or electronic
Addressed to: MNB Statistics

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 2 9	2 0 0			

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 it has foreign investors and on the last day of the financial year of the reference/previous period the amount of total equity of foreign investors in the reporting institution is not less than 250 million HUF or less than minus 250 million HUF or the amount of total dividends due to foreign investors in the profit and loss statement is not less than 250 million HUF, but 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)		

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 2 9	**2 0 0** ☐	☐☐☐☐☐☐☐☐	☐☐☐☐ ☐☐ ☐☐	☐

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	

NBH report identifier	Reporting period	Reg. number of the reporting institution	Completion date year / month / day	Type of document (E,M)
R 2 9	2 0 0			

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	TOTAL (01+02+….+17)	

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 R01 report for the MNB)				
11	Participation ratio of the company preceding the foreign company in the chain of ownership (% to two places of decimals)				

No.	Description
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 thousand stated in row 02) (Not to be completed for foreign branch offices)**
21	Profit after taxation (with prefix)
22	Dividends payable (23+24 sorok)
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)

No.	Description
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 description of tangible 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	TOTAL (29+30+....+45 sorok)

#	Description
47	**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**
48	Net sales revenue
49	Own performance capitalised
50	Wages and salaries, other staff emoluments
51	Contribution deducted from wage
52	Purchase value of goods and services
53	Historic value of exported and imported goods
54	Historic value of exported and imported services
55	Historic value of exported and imported goods within the enterprise group
56	Historic value of exported and imported services within the enterprise group
57	Tangible assets in course of construction (including own work capitalised)
58	Number of participants in the activities of the foreign investment
59	**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**
60	Gross fee revenues*
61	Interest receivable and interest income
62	Income from shares and other investment type securities
63	Commissions received
64	Interest payable and interest expenses
65	Net profit/loss of financial operation
66	Other operational revenues
67	Wages and salaries, other staff emoluments*
68	Social insurance and other contributions*
69	Tangible assets in course of construction (including own work capitalised)*
70	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.

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							

MNB identification code: **R29**

GUIDELINES FOR COMPLETION

Annual reporting on capital investments

I. General instructions

1. Transactions are to be reported

a) The reporting agent is to report data for register purpose in the TRE table.

b) In tables TEA1-TEA5, reporting agents with direct foreign investors as per I.F.8. a) of this Attachment are required to provide information on investor's equity interest, as well as certain business data of the reporting agent for the current year and the previous year. Reporting agents operating as public limited companies on the stock market are not required to provide data on shares held by foreign investors of whom they have no exact information.

c) In the TEL table, reporting agents with direct foreign investments, foreign branch offices or foreign indirect ownership (equity) interests as per I.F.8. b), c) and d) are required to provide information on certain business data of such investments for the current year and the previous year as well.

d) The TEI table is to be filled out by reporting agents who held owned foreign real estate in the current year.

2. Recording of data

In the reporting tables TEA1 and TEL tables, the requested data are to be reported in a breakdown by partners for foreign direct investors, foreign direct investments, foreign branches and foreign indirect ownership (equity) interests. Partners are identified by partner identification codes.

3. Reference period

Annual reporting is to be provided for the reference period as the last day of the reporting financial year and, simultaneously for the last day of the previous financial year. In case if the business year is different from the calendar year, the business data for the business year ended during the reporting year are recorded under the reference year .

II. Detailed instructions for filling out the table

Table TRE: Data for register purposes

All reporting agents are required to fill out the table.

Contents of the lines of the table:
Line 02.: Accounting currency of reporting agent: ISO code of currency stated in articles of incorporation for accounting purposes and annual reports (generally HUF).

Table TEA1: Data on equity of foreign investors in the reporting institution and related reverse investment

The reporting agent must fill out this table in case he had foreign direct investors on the last day of the business year ended in the reference /or previous period.

Content of certain columns of table:
Column „a": Partner identification code of foreign direct investor
> The alphanumerical code defined in data report R01 by the reporting agent with maximum 10 characters.

Columns „b"- „c": Equity interest of foreign direct investor in the reporting institution on the last day of the business year ended in the reference /or previous year.

> Specify please the interest of direct foreign investor's vis-à-vis reporting agent's subscribed capital in %, rounded to two decimals.

Columns „d" - „e": In case of reverse investment, the equity interest of the reporting agent in his direct foreign investor on the last day of the business year ended in the reference/previous year:
> In case of reverse investment as per I.F.8. g), specify the share of reporting agent's interest vis-à-vis direct foreign investor's in subscribed capital in %, rounded to two decimals.
> In case the rate of the reverse investment exceeds 10%, the foreign direct investor is simultaneously a foreign direct investment of the reporting agent as well, and the TEL table will have to be filled out for the foreign direct investor.

Columns „f" -„g": In case of reverse investment, stock data are required for reporting agent's equity interest in his direct foreign investor as indicated in his own books: data should be provided in currency of accounting, in thousand.

Table TEA2: Balance sheet data of the reporting institution

The reporting institution is required to fill out the table if he had a foreign direct investor on the last day of the business year ended in the reference/previous year.

 Equity according to the balance sheet and the reported components of the equity must correspond to data specified in the annual report of the reporting institution. Line 05. must be filled out only by reporting institutions who are credit institutions or who provide investment services.

If a 3 column balance sheet has been issued for the business year concluded in the current period, each of the „a", „b" and „c" columns must be filled out; otherwise only columns „a" and „c" are required.

Data are to be provided in the currency of the reporting agent's accounting records (specified in line 02 of table TRE), rounded to thousand.

Table TEA3: Profit and loss statement data of the reporting institutions

The reporting agent is required to fill out the table if he had a foreign direct investor on the last day of the business year ended in the reference/previous year.

Data in the profit and loss statement must correspond to data specified in the reporting agent's annual report. Line 02. which specifies allocation and utilisation of reserves must be filled out only by reporting agents who are credit institutions or who provide investment services.

Data are to be provided in the currency of the reporting agent's accounting records (specified in line 02 of table TRE), rounded to thousand.

Table TEA4: Items in the profit and loss account of the reporting institutions not closely related to ordinary operation

The reporting agent is required to fill out the table as per instructions given in I/1. of the guidelines if he had a foreign direct investor on the last day of the business year ended in the reference/previous year.

The reporting agent is required to state turnover data consistent with accounting records, for the reference period, in lines 01-17., using plus/minus signs as indicated in the table, and in line 18., the sum total of these figures.

Data are to be provided in the currency of the reporting agent's accounting records (specified in line 02 of table TRE), rounded to thousand.

Table TEA5: Additional data

The reporting agent is required to fill out the table if he had a foreign direct investor on the last day of the business year ended in the reference year.

Content of certain columns of the table:

Line 01.: If the reporting agent has an equity interest in a company, the reporting agent must report any additional payments made into the company in the reference period:
As per the definition of the item that reduces before tax profits as stated in Act C of 2000 on Accounting (further: Act on Accounting).
Line 02.: If the reporting agent has an equity interest in a company, the reporting agent must report any amounts that were repaid from additional payments made into the company in the reference period:
As per the definition of the item that increases before tax profits as stated in the Act on Accounting.
Data are to be provided in the currency of the reporting agent's accounting records (specified in line 02 of table TRE), rounded to thousand.

Table TEL: Reporting data on foreign direct capital investments, foreign branch offices or indirect capital investments

The reporting institution is required to fill in the TEL table if he had foreign direct investments, foreign branches or foreign investments in indirect foreign relationships on the last day of the business year ended in the reference /or previous period. Table are to be filled for each partner obliged to report.

Contents of the columns of the table:

Column "a".: Partner identification code of the foreign direct investment company or branch office An alphanumerical code defined by the reporting agent, maximum 10 characters the same as reported on Report R01. Filling in R29 in an electronic way, the partner identification code has to be repeated in every line of columns "b","c" or "d" where the data supplier reports data. Reporting in paper format, you have to indicate the partner identification code in each page, in one of the lines of column "a" of table TEL..

Column „b" - „c".: Data has to be reported for the last day of the business year ended in the previous /reference year according to the requests specified for the lines.

Column "d".: Flow-data for the reference period have to be reported on this column.

In column "b" "c" "d" data are to be specified in the tables – unless otherwise indicated by this guidelines or certain lines in the table – in the accounting currency of the foreign direct investment or foreign branch office (specified in line 02 of table TEL by the reporting agent), rounded to thousand. Grey fields in the table are not to be filled in.

Content of certain lines of the table:

Line 02.: Bookeeping currency of foreign direct investment company or branch office: Specify three-digit ISO code of accounting currency.

Line 03.: The date of the end of the financial year of the direct investment company or branches (yyyymmdd)

Line 05.: Reporting agent's equity interest in the foreign direct investment company: specify share of reporting agent's interest vis-à-vis the foreign direct investment company's subscribed capital in %, rounded to two decimals.

Line 06.: Equity interest as indicated in the reporting agent's books: Data are to be provided in the currency of the reporting agent's accounting records (specified in line 02 of table TRE by the reporting agent), rounded to thousand.

Line 07.: In case of reverse investment, the ratio of participation of the foreign direct investment company in the reporting institution Specify the share of foreign direct investor's interest vis-à-vis reporting agent's subscribed capital in %, rounded to two decimals.

Line 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. Data are to be provided in the

currency of the reporting agent's accounting records (specified in line 02 of table TRE by the reporting agent), rounded to thousand.

Line 10.: Partner identification code of the company preceding the foreign direct investment company in ownership structure: The alphanumerical code given in data report R01 defined by the reporting agent with maximum 10 characters.

Line 11.: Equity interest of company preceding the foreign direct investment company in the ownership structure in the foreign company's subscribed capital: specify in %, rounded to two decimals.

Lines 12-19.: Balance sheet data of foreign direct capital investments or foreign indirect capital investments (participations) in case of foreign direct investment or foreign indirect ownership (equity) interests. The equity value and values of the components of the equity must correspond to the annual report data of the foreign company.

Lines 20-24.: Profit and loss data for foreign direct investments or foreign indirect ownership (equity) interests: profit and loss data are to be specified in accordance with the annual report of the foreign direct investment company. In line 17. please specify after tax profits based on the profit and loss statement, instead of the balance sheet profit figure.
Dividends declared to payable are to be reported in accordance with methods used in Hungarian accounting standards. Dividends payable for year "n" and carried in year „n" in accordance with IAS and IFRS standards should be included in report R29 for year „n-1" in accordance with Hungarian accounting standards, since this affects year „n-1". If the dividends for the reference period are voted after the reporting deadline, it is necessary to submit a modified report later.

Line 26.: Assets transferred to foreign branch office. For foreign branches please specify assets transferred to foreign branch.

Line 27.: Profit generated at foreign branches in the reporting year (with prefix) For foreign branches please specify profits and losses for the reference year (positive/negative balance).

Lines 29-46.: Items of the profit after tax of foreign direct capital investments or foreign branches, not closely related to ordinary operation: please specify items on the basis of general ledger for the end of the financial year of the direct investment company or branches (state losses as negative balance, and profits as positive balance).

Lines 48-58.: Other data of foreign branch office, foreign direct capital investments or indirect foreign capital investments (participations) in case if the branch office or foreign company is not a financial company All companies that are not defined as financial enterprises on the basis of their main activities, as per the technical manual in point 4.3 of Attachment 3 of this decree, available on the MNB website, are considered as non-financial enterprises.

Line 48.: Net revenues from sales: Includes all duties and taxes levied on goods and services invoiced by the specific unit – with the exception of VAT (value added tax) – as well as other taxes directly linked to sales. Also includes items (for ex., delivery, packaging) that are charged to the customer even if these amounts are given separately in the invoice.

Line 49.: Capitalized value of own performance: Combined value of work performed by the undertaking for its own purpose and capitalized in the reference business year and changes in stock of own production.

Line 50.: Wages and salaries, other staff emoluments Wages and salaries and other emoluments paid in monies or kind that the reporting agent pays for work performed in the reporting period to employees and other employee (including persons working from home), as well as remuneration for work carried out by the natural person owner (member). This includes total amount of remunerations paid during the reporting period whether or not payments were made on a regular basis. This includes bonuses, premiums, extraordinary salaries, 13th months' salaries, severance paid to employees whose employment is terminated, cost contribution for accommodation, travel, meals and living expenses, vacation contribution, inventor's, innovation and copyright fees, stand-by fees, overtime, night shift supplement, etc.

Payroll costs do not include payments made to employment placement agency workers.

Line 51.: Taxes and social security contributions on payroll costs: Includes all social security contributions and taxes on payroll costs and supplements. Included here are all supplements, contributions or taxes, that are paid by the company on cost of personnel or employees. Charged here are pension and health insurance contributions, health care contributions, employer's contributions, contributions to vocational training, rehabilitation contributions etc.

Line 52.: Purchase value of goods and services: Costs of total goods and services purchased during the reference year, including that of goods and services for resale and conversion, with the exception of goods where purchase is carried as an investment. Goods and services in question may be resold with or without conversion, or may be used in the production process, or may be placed in storage. Included here are service fees paid during the year, whether or not they apply to industrial or non-industrial services (for eg., legal, accounting, insurance fees etc.) Included here also are purchase from intermediate services. Purchases of goods and services should be specified at purchase value, without deductible VAT (value added tax) and without any other deductible tax directly linked to sales. However, all other taxes and customs duties linked to the product are not deductible from the cost of purchased goods and services.

Lines53-54.: Historic values of exported and imported goods and services: these figures include total exports and imports of goods and services for the foreign associated company in question (incurred directly with the Hungarian parent company, with foreign companies of the company group – from the point of view of the unit in question - and with foreign companies of the non-company group – from the point of view of the unit in question) whether or not the exports or imports are carried out within the EU or involve a country outside the EU.

Lines 55-56.: Historic value of goods and services exported and imported within the company group. The figures include only total exports and imports of products and services carried out with a foreign company within the company group.
The company group is the sum total of companies which are directly or indirectly controlled by the same investor.

Line 57.: Tangible assets in course of construction: total tangible assets in course of construction during current period. Included here are new or used tangible assets, either purchased from a third party or manufactured for own use, where the useful life is more than one year, including other tangible assets (for ex. land, plots). According to the accounting practices of the company, a period longer than the one-year useful life may be determined. Construction-in-progress also includes all replacements, modifications or value enhancements which extend the useful life of the assets or improves production capacity (renewals).

Purchased assets are to be valued at cost of purchase (inclusive of delivery and acquisition costs), and own equipment produced is to be valued at conversion cost.

Construction-in-progress may not include assets acquired during the transformation of the company (for ex. mergers, demergers, spin-offs) uncapitalized assets of lesser value, maintenance costs, as well as acquisition cost of tangible asset brought into the business, or acquisition cost of intangible assets. Construction also may not include deductible VAT (value added tax) charged in advance).

Line 58.: Number of persons participating in activities of foreign associated company: includes employees, employed owners and unpaid family members. When providing staff data, all employees employed in full or partial employment are to be considered as single individuals. Average yearly number of employees is the yearly average of monthly average number of employees. If the business organisation only functioned during part of the year, the average monthly number of employees should be divided by 12 at all times, and not by the number of operating months.

Lines 59-70.: 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

All companies that are defined as financial institution on the basis of their main activities, as per the technical manual in point 4.3 of Attachment 3 of this decree, available on the MNB website, are considered financial institution.

Foreign insurance companies are only required to fill out lines 60. and 67-70 marked with an *; if a foreign company performs financial intermediary services or supplementary financial services, the whole table must be filled out.

Line 60. *: Gross revenues from premiums: gross revenues from premiums includes all amounts paid in a financial year pursuant to insurance policies, whether or not such amounts are partially or fully accrued to a future financial year.

Line 61.: Interest and interest type income: total income generated by banking activities, including income generated by the following assets:
- Cash funds, balances vis-à-vis the central bank,
- Securities issued by the government, securities used for refinancing with the central bank,
- Loans to credit institutions,
- Loans to customers,
- Negotiable debt securities, including fixed interest securities.

Line62.: Income from shares and other securities yielding dividends: not including income derived from controlling interest or subsidiary companies.

Line63.: Commissions : includes fee income for services rendered to third parties, especially:
- Fees for undertaking of guarantees, loan administration performed for other creditors, and fees received for securities trading services carried out for a third party,
- Fees for money transfer, account keeping, safety deposit box services and securities administration,
- Fees on F/X transactions and fees for currency and precious metal trading carried out for a third party,
- Fees for commission services in relation to savings, insurance policies and loans.

Line 64.: Interest and interest type expenses: total expenses derived from banking activities including the following:
- Expenses related to obligations vis-à-vis credit institutions and customers,
- Expenses related to payables on certificates of deposit,
- Expenses related to subordinated obligations,
- Amounts calculated on a pro rata basis, which by nature are interest-type amounts, based on remaining term of contract in relation to expenses generated by futures transactions,
- Commission expenses, which by nature are interest-type amounts and are calculated on a pro rata basis taking into consideration the amount of the obligation.

Line 65.: Net result of financial transactions includes the following:
- Profit or loss, including value adjustment and reversals, incurred on transactions carried out with securities registered as non invested assets,
- Net profit or loss of stock exchange transactions,
- Net profit or loss on sale or purchase transactions carried out with other financial instruments (including precious metals).

Line 66. : Other operating revenues: revenues from business activities not elsewhere classified.

Line 67. *: Wages and salaries, other staff emoluments*: See line 50 of table TEL.

Line 60. *: Social insurance and other contributions: See line 51. of table TEL.

Line 61.*: Tangible assets in course of construction: See line 57 of table TEL.

Line 62. *: Number of persons participating in activities of foreign associated company: see line 58. of table TEL.

Table TEI: Foreign real estate

The reporting agent is required to fill out the table if he owned foreign real estate (land, buildings, etc.) in the reference period. Please specify only data for real estate owned by the reporting agent – i.e. carried in his books.

Data are to be provided in the accounting currency of the reporting agent (specified in line 02 of table TRE), in thousand currency units (rounded to integer).

Content of columns of the table:

Column „a": ISO code of country where the foreign real estate is located
    ISO code of the country where the real estate is located.

Column „b": Foreign real estate value at beginning of the reference period
    Should correspond to closing data reported for the previous year.

Column „c" - „d": Transactions causing changes in stock
    Total amount of transactions affecting a real estate in the reference year (sale and purchase, swaps, real estate brought into a business, real estate handed over the purpose of being brought into a business, handover-takeover without compensation paid, etc.) Specify gross figures, separately increase and separately decrease in value of stock data.

Column „e": Items adjusting book value
    Specify depreciation amount for the reference year, as well as impairment loss, reversal of impairment loss, amount charged to current year as value adjustment (with correct plus/minus signs) and value enhancement investments (renewals).

Column „f": End-of-period value of foreign real estate
    Specify end-of-year value of real estate. This value must correspond to start-of-year value, to correctly reflect the amount resulting from adjustments and transactions. Generally, specify the market value of the real estate (fine tuned with value adjustment), but if this is not available, acquisition cost is acceptable.

Column „g": Net income from non-resident 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 lease to non-resident or non-residents (for ex., real estate maintenance costs, local real estate taxes).

III. Data reporting instructions

Sent by: post or via EBEAD
Format: paper-based or electronic
Addressed to: MNB Statistics

Technical references necessary for provision of the information

1. List of financial organizations classified to sectors B)-F) as laid down in Point I.A.4 of Annex 2 to this Decree
2. List of non-profit institutions classified to sectors A), G) and H) as laid down in Point I.A.4 of Annex 2 to this Decree

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. Code lists:
    4.1. Currency codes
    4.2. Country codes (ISO) and codes of international organizations
    4.3. Classification of financial corporation according to their main activities (NACE/TEAOR)
5. Correlations, points of view of individual control of data supplies
6. Collections of examples
    6.1. Financial derivatives
7. List of persons giving information at MNB
8. Description on how to convert an Excel file into txt file
9. List of custodians reporting (persons required to prepare statistical reports on securities)
10. List of money market funds