**MNB identification code: M06**

**Completion instructions**

**Rows subject to reserve requirements in the statistical balance sheets of credit institutions, and cash deposit amounts for securities loans – end-of-day balances**

**I. General instructions**

1. Starting from Column 01 of the table, the end-of-day closing balance amounts shall be stated in as many columns as there are calendar days in the subject month of the report. A value of “n/a” shall be entered in the columns with sequence numbers higher than the number of calendar days in the subject month.

2. The value in the „Monthly average balances” column shall be calculated as the arithmetic mean of the end-of-day closing balances on the calendar days in the subject month of the report.

1. **Detailed instructions for the completion of the table**

**Table 01: Rows subject to reserve requirements in the statistical balance sheets of credit institutions, and cash deposit amounts for securities loans – end-of-day balances**

**Rows 1–113**

When determining the balances to be reported in Rows 1–113 of the table, the completion instructions of “The statistical balance sheet and profit&loss account of credit institutions” (MNB code: M01; hereinafter: Report with MNB Code M01) and the additional provisions herein shall be followed.

Liabilities shall be reported as gross figures not including accumulated interest (at capital value). The balances reported in the table shall reflect the statuses as of the settlement dates of the transactions as opposed to their trade dates.

The data reported in a particular row shall match the data reported in the row of the same description in Table 01 of the Report with MNB Code M01.

Until such time as the final amount of the required reserves is calculated in accordance with the MNB Decree on the Calculation, Method of Allocation and Placement of Required Reserves (hereinafter: Required Reserve Decree), it shall be ensured that the end-of-day closing balance figures match those in the rows with the same descriptions in Table 01 of the Report with MNB Code M01 covering the same subject period.

**Row 114**

The end-of-day balance to be shown in Row 114 shall be the sum total of the cash deposit – including collateral security which is established on a deposit contract – outstanding at the end of the day relating to transactions as per the scenarios a)–c) below.

In scenarios a) and b), the amount of cash deposit reported in Table 01 of the “Daily report of repo and repo-type transactions” (MNB code: E65; hereinafter: Report with MNB Code E65), as related to transactions in the following scenarios, shall be calculated as follows.

a) If in Table 01 of Report with MNB Code E65

aa) the “Type of transaction” column takes a value of 3 (“Securities loans against cash deposit”),

ab) the “Contracting parties Registration number of Partner1” column contains the registration number of the reporting entity, i.e. the reporting entity is the organisation giving the securities, and

ac) the sector code reported in the „Contracting parties Sector of Partner2” column does not start with a C, then the cash deposit amount shall be equal to the amount, set in units of HUF, of the value reported in the “Quantity of securities in transaction Size of cash deposit for securities loans (thousand HUF)” column.

b) If in Report with MNB Code E65

ba) the “Type of transaction” column takes a value of 3 (“Securities loans against cash deposit”),

bb) the “Contracting parties\_Registration number of Partner2” column contains the registration number of the reporting credit institution, i.e. the reporting credit institution is the organisation receiving the securities, and

bc) the sector code reported in the „Contracting parties\_Sector of Partner1” column does not start with a C,

then the cash deposit amount shall be equal to the amount, set in units of HUF, of the value reported in the “Quantity of securities in transaction\_at gross purchase price (thousand HUF)” column.

The daily closing sum total of the cash deposit amounts calculated in scenarios a) and b) shall be included in the end-of-day balance reported in Row 114.

If, in the month following the subject month of the data supply, the data supplier submits a modification report regarding Report with MNB Code E65 and the modification also concerns the cash deposit calculated in scenarios a) and b), the figure reported in Row 114 shall be modified as well, in alignment with the modification of Report with MNB Code E65.

In accordance with the completion instructions applicable to Table 01 of the report entitled “Report on repo-type and other securities transactions” (MNB code: E60; hereinafter: Report with MNB Code E60), the amount calculated in scenario c) as set out below shall also be included in the calculation of the end-of-day closing balance of the cash deposit.

c) If securities received in a special delivery repo transaction are forwarded to a partner that is not a domestic credit institution or a domestic money market fund (regardless whether there is physical movement of the securities or not), the cash deposit of such transaction shall be added to the daily closing amount of the cash deposit calculated based on scenarios a) and b), and this sum total shall be shown in Row 114.

Until such time as the final amount of the required reserves is calculated in accordance with the Required Reserve Decree, the end-of-day balance of Row 114 shall match the sum total of the cash deposit calculated for the scenarios detailed below and reported in Table 01 of Report with MNB Code E60 for the same subject period.

d) If

da) the “Type of transaction” column takes a value of 3,

db) the “Contracting parties Registration number of Partner1” column contains the registration number of the reporting credit institution, i.e. the reporting credit institution is the organization giving the securities, and

dc) the sector code reported in the „Contracting parties Sector of Partner2” column does not start with a C,

then the cash deposit amount shall be equal to the amount, set in units of HUF, reported in the “Stock of securities Size of cash deposit for securities loans (thousand HUF)” column.

e) If

ea) the “Type of transaction” column takes a value of 3,

eb) the “Contracting parties Registration number of Partner2” column contains the registration number of the reporting credit institution, i.e. the reporting credit institution is the organization receiving the securities, and

ec) the sector code reported in the „Contracting parties Sector of Partner1” column does not start with a C,

then the cash deposit amount shall be equal to the amount, set in units of HUF, reported in the “Stock of securities at gross purchase price (thousand HUF)” column.

f) If

fa) the “Type of transaction” column takes a value of 10 or 11,

fb) the “Contracting parties Registration number of Partner1” column contains the registration number of the reporting credit institution, i.e. the reporting credit institution is the organization giving the securities, and

fc) the sector code reported in the „Contracting parties Sector of Partner2” column does not start with a C,

then the cash deposit amount shall be equal to the amount, set in units of HUF, reported in the “Stock of securities size of cash deposit for securities loans (thousand HUF)” column.

**Row 115**

The difference between the monthly average balances reported in Row 1 and the cash deposit amount shown in Row 114 shall be reported in this row.”