**MNB identification code: R46**

**Completion instructions for the report**

**Ad hoc asset survey for designated economic and non-profit organisations**

**I. General instructions**

The data supply – for which the MNB designates the respective organisation in each case on an ad hoc basis in writing – shall be fulfilled within 15 days from receiving the notice on the designation.

**II. Content of the data to be included in the table**

The data supply shall be completed for the designated organisation, as legal entity, with unconsolidated data. Stock data shall be provided for the end of the calendar quarter preceding the designation, rounded to million forints. Items recorded in foreign currency shall be converted into forint at the exchange rate used by the data provider. The same table shall apply to data providers using the Hungarian accounting standards and IFRS.

The balance sheet shall contain assets broken down into fixed assets and current assets, with the further breakdown of those. Liabilities shall be reported in the table as single amounts without breaking down by maturity, but with further breakdown by type. No data on accruals and deferrals are to be included in the table; accordingly the grand total of assets may exceed the sum of the sub-totals.

The breakdown (rows 02-13) of fixed assets (row 01) is not comprehensive, as deferred taxes (IFRS) are not included. The breakdown (rows 15-30) of current assets (row 14) is not comprehensive either; the grand total may exceed the sum of the sub-totals. It is not necessary to report in the tables separately cash in hand, tax receivables, items related to employees and derivative transactions among current assets.

The breakdown (rows 34-46) of liabilities (row 33) is not comprehensive either; accordingly, the grand total may exceed the sum of the sub-totals. It is not necessary to report here separately items related to the general government and employees, and the derivative transactions. It is also not necessary to report separately the balance of provisions; however, data providers using IFRS shall include provisions in the total liability amount. Furthermore, it is not necessary to include payables from issued bonds in the breakdown of liabilities. Bill of exchange receivable and bill of exchange payable shall be included in loans granted and loans received, respectively, under the appropriate counterparty.

Financial instruments and receivables shall be included in the data supply reduced by impairment and adjusted for revaluation difference, i.e. at net balance sheet value.

The various types of assets and liabilities apply to both intra-group and external counterparties. At most asset types the parts related to resident and non-resident counterparties must be provided separately. Under the individual items related to the non-resident sector, data connected to counterparties in shareholding relationship and other counterparties shall be reported separately. Counterparties of shareholding relationship shall include related companies and counterparties in other participating interest.