#### MNB identification number: R24, R28

**Completion instructions for the report**

## This data supply shall report the debts – vis-à-vis non-residents with a maturity of more than one year – of the central government, business entities owned or controlled by the central government, and business entities not controlled by the central government but whose long term debts vis-à-vis non-residents are guaranteed by the central government.

1. **General instructions**

For the purposes of data supplies R24 and R28, the scope of business entities owned or controlled by the central government shall include the central government and its organisations, departments and institutions, county municipalities and local governments together with their departments and institutions, and all business organisations controlled by the central government.

Data suppliers not controlled by the central government shall acquire a publicly guaranteed debt if the central government undertakes a guarantee for their debt service (principal and interest payment).

Report R24 shall be completed if there are new security liabilities or borrowings vis-à-vis non-residents (except the World Bank) with a maturity of over one year, or if there were changes in their data reported earlier in data supplies R24 and R28.

Data supply R28 contains the stock and transaction data for the reference year of loans reported in report R28 in the previous year, and R24 in the current year.

A glossary of terms used in the tables and in these completion instructions is located in point I. E. 5 of this Annex.

**II. Detailed instructions for the completion of the tables**

The ’Debt ID code‘ indicated in Table BEFT6 should be requested before the data supply,the MNB Directorate Statistics will generate the code and return it to the data supplier. The Debt ID code thus returned shall be used in Tables BEFT7 and BEFT8 of report R24, and throughout report R28.

The currency codes to be used in this data supply as per point 4.1 of Annex 3 are listed in the technical guidelines available on the official website of the MNB, and the other codes referred to in point 4.9 of Annex 3, also available in the technical guidelines on the MNB website, shall be used according to the instructions therein.

In ’Comments‘, please indicate the following:

* the fact that under the contract the central government (or an organisation acting on its behalf) undertakes to provide the foreign currency required for the repayment of the debt, should it become necessary,
* the type of the loan contract, if it was listed under the ’Other‘ category in column i,
* in the case of syndicated loans the participating countries,
* if the loan payments are made in multiple currencies, the details of those currencies
* other fees and commissions in addition to commitment fees,
* any other comments deemed useful with respect to the loan.

Tables BEFT7 and BEFT6 shall contain the Debt ID codes and details of loans whose principal and interest payments are not made in regular intervals.

In addition, the same table shall be used for loan rescheduling agreements covering more than one year, in which case the entire loan amount to be rescheduled, reported in Table BEFT6, shall be broken down to yearly components.

Data reported in Tables BEFT6 and BEFT7 and in Table BEFT10 of data supply R28 may be corrected in Table BEFT8. Modified data shall be listed by Debt ID code and column description.

The methodological guidelines assisting in the completion of the tables and the revision rules provided to ensure error free submission, as referred to in points 9 and 5 of Annex 3 are located in the technical guidelines available on the official website of the MNB.