**MNB identification code: F97**

# **Completion instructions for the report**

**Interim balance sheet report**

# **I. General instructions**

1. The MNB shall notify designated data providers concerning their data supply obligation in writing.

The first data supply shall be prepared for the first calendar quarter as reference quarter, while the last data supply shall be prepared for the fourth quarter of the reference year.

2. The table of the data supply shall be completed considering the accounting requirements based on the accounting records, in HUF millions. The data to be reported apply to the designated data provider as independent entity; no consolidated data related to the group shall be included.

The data supply shall always include data for the calendar year preceding the reporting year and for the respective quarter (reporting quarter) of the reporting year. If the data related to the previous year have changed since the previous data supply, those shall be updated. Data for the interim quarters, for the end of the year and for the year may include estimates. Estimation shall be applied if the data provider does not close its books at the end of the calendar quarter or the closing does not take place before the data supply deadline. It is not necessary to report the interim (provisional) quarterly data repeatedly due to any potential change in those (resulting from new information).

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

Completion instructions for the rows in the table:

03. Long-term loans granted, security deposits, cash-pool, lease (also in a participation relationship)

Loans granted to any resident or non-resident counterparty, including loans to related companies and enterprises in a participation relationship and the data provider’s employees shall be stated separately within financial investments. Security deposits, collaterals, surety bonds provided and financial leases shall be also stated as loans. If the data provider states the accrued interest on loans among financial investments rather than as accrued income, it shall be reported under the respective loans granted.

09. Of which: participations in corporations (subsidiaries) classified into general government

This row shall show the total stock of invested assets, equities and participations recognised as current assets, owned by the data provider, if the participation is in corporations (subsidiaries) classified into general government. For the range of corporations classified into general government for statistical purposes (sectors G, H) see the list specified in point 1 of Annex 3, published on the MNB’s website.

13. Of which: advance payments to suppliers recognised as receivables

Advances given, recognised as receivables, also including these types of receivables from related companies and companies in any type of participation relationship shall be stated separately within the receivables. This row shall include only the advances given in connection with the sales of goods and services. Advances given for subsidies and interim dividends shall be reported only in row 6 entitled “Receivables”.

14. Of which: trade accounts receivable (also in a participation relationship)

Trade accounts receivable, also including these types of receivables from related companies and companies in any type of participation relationship shall be stated separately within the receivables. Report the net book value of trade accounts receivable.

15. Of which: loans granted, security deposits, cash-pool, lease (also in a participation relationship)

Loans granted to any resident or non-resident counterparty, including loans to related companies and enterprises in any participation relationship, and the data provider’s employees –shall be stated separately within the receivables. Security deposits, surety bonds, collaterals, security deposits, positive cash-pool and settlement account receivables from other companies recognised among receivables as well as repo and draft receivables shall be stated as loans granted. If the data provider states the accrued interest on loans among receivables rather than as accrued income, it shall be reported under the respective loans granted.

16. Of which: other tax receivables from the general government

This row shall show receivables of tax nature. Provide the total amount of receivables from the central government, local governments and social security funds.

22. Of which: unbilled or continuous services, prepayment

The part of accrued income and prepayments related to (yet) unbilled products or services sold, advances granted shall be stated separately within prepayments and accrued income. This includes the advances granted for continuous services used, subscription fees, rents or the part of the delivered but not yet billed service, not recognised amount trade accounts receivable (e.g. energy left in the meter). This item may also be defined by estimation.

24. Balance sheet total

It may include an estimate during the year, due to the potential estimates used in some of the assets and liabilities. However, the following correlations must exist within the table:

Row 24 = Row 1 + Row 3 + Row 4 + Row 5 + Row 6 + Row 12 + Row 17 + Row 21, and

Row 24 = Row 25 + Row 27 + Row 28 + Row 38

25. Equity

During the year and upon the preliminary (first) year-end data supply, report the equity including the profit or loss not reduced by the interim accumulated, or interim dividends declared. The annual figure shall be amended later to show the amount stated in the annual report. To ensure clarity in the accounts, in the interim and in the year-end first data supply (for the reference quarter) the dividends declared shall be included in the equity even if the amount of it is already known or has already been paid.

26. Of which: after-tax profit

During the year and in the first data supply at the end of the year (when the reference period is the fourth quarter) the preliminary accounting profit, also including dividends. If the books of the data provider have not yet been closed, the profit or loss shall be estimated (in line with the estimation of accruals). In the subsequent data supplies, after finalising the annual data, the profit and loss shall be amended to that stated in the annual accounts, and this shall be the figure to be shown in the column entitled “Data at the end of previous year”. Accordingly, the data related to equity and liabilities may change.

29. Of which: long-term credits, loans, financial lease (also in a participation relationship and subordinated)

Within the total liabilities row, state separately the long-term credits and loans taken from any counterparty, security deposit and financial lease liabilities recognised among subordinated or long-term liabilities. Liabilities of this type to related companies and to enterprises in any participation relationship shall be also taken into consideration.

30. Of which: Liabilities from general government or local government assets taken over

State in this row the amounts recognised among other short-term liabilities and other long-term liabilities related to general government or local government assets taken into concession or asset management (if the data provider does have such liabilities).

32. Of which: short-term credits and loans, cash-pool, financial lease (also in a participation relationship)

This row shall include the total stock of credits and loans, security deposits received, cash-pool liabilities, financial leases stated under short-term liabilities and outstanding to any lender. Liabilities of this type to related companies and to enterprises in any participation relationship shall be also taken into consideration.

36. Of which: other tax liabilities to the general government

Report in this row outstanding liabilities to the general government, which includes the outstanding tax and contribution liabilities to the central budget, social insurance and local governments.

41. Loan, security deposit, cash-pool, lease (long-term + short-term) granted to resident enterprises

This item shall include the part of loans, security deposits granted, cash-pool receivables and lease, stated in rows 3 and 15, that the data provider has in its books vis-a-vis a resident economic agent. Also include counterparties in a participation relationship.

42. Loan, cash-pool, financial lease (long-term + short-term) received from resident enterprises

This item shall include the part of loans, security deposits received, cash-pool and financial lease liabilities, stated in rows 29 and 32, that the data provider has in its books vis-a-vis a resident economic agent. Also include counterparties in a participation relationship.

48. Monetary assets received from the general government

Cash flow from capital increase, loans and subsidies received in the reference year from the general government or an asset management organisation exercising owner’s rights. Also state here the funds received from EU grants.

49. Total operating expenses

All expense and expenditures incurred in the reference year, up to the amount of the operating income, including material personnel and other expenditures as well as depreciation. During the year estimation may be used for defining this item.