#### MNB identification code: R06, R08-R10, R15, R17

**Completion instructions for the report**

**Other investments**

**Syndicated loans**

**I. General instructions**

**1. Transactions to be included in the report**

In the tables beginning with ‘BEF’ in the monthly data supply with MNB identification code R06 or in the quarterly data supply with MNB identification code R15 , data providers belonging to sectors A), F), G), H), I), K) and Z) as per point I.A of this Annex, shall report the stock of and other flows in all loan and current accounts, deposits, trade credit, bills of exchange, equity securities without ISIN code issued by non-residents and other types of assets and liabilities outstanding, occurring or ceasing vis-à-vis those non-resident counterparties that are neither the foreign direct investors, foreign direct investments, nor the members of the data provider’s enterprise group.

If in the meantime a non-resident counterparty becomes member of the enterprise group or a direct investment relationship is established between them, and thus the counterparty becomes a foreign direct investor or investment, then all assets and liabilities vis-à-vis that counterparty shall be reversed from the tables beginning with BEF (in the ‘Other changes’ column), and reclassified to Tables ‘TBK/TBT’ of the monthly data supply with MNB identification code R02 or the quarterly data supply with MNB identification code R12.

Data providers allocated to sectors D) and E) under point I.A of this Annex shall report in the tables starting with ‘BEF’ of the monthly data supply with MNB identification code R08 or of the quarterly data supply with MNB identification code R17 the stock of and other changes in all loan and current accounts, deposits, trade credits, bills of exchange, equity securities without ISIN code issued by non-residents and other types of assets and liabilities outstanding, occurring or ceasing vis-à-vis those non-resident counterparties not belonging to the group. In addition, the data of non-resident counterparties belonging to the group of enterprises allocated to sector D) according to point I. A. of this Annex, which are other monetary financial institutions, investment funds or other financial institutions (except insurance corporations and pension funds), i.e. for which the counterparty's main economic activity (TEÁOR 2008 code) starts with 64 (except for 6420 Asset management (holding)), should also be reported here. However, receivables and payables in respect of paid-up but unregistered capital and receivables and payables in respect of dividends payable to non-residents belonging to the data provider’s enterprise group should be shown in the tables beginning with TBK/TBT of the monthly data supply with MNB identification code R02 MNB or in the quarterly data supply with MNB identification code R12, rather than here.

**2. Data to be included in the report**

Data included in the data supplies shall be reported in original currency in whole numbers.

Principal and interest payables and interest receivables from other investments shall be reported at nominal value; outstanding principal receivables shall be reported at nominal value and at book value, except for the receivables and payables due to insurance technical reserves, which should be reported at market value.

Turnover shall be reported at market value, except for data supply with MNB identification code R10, the turnover legs of which shall be reported by factors (nominal value, effect of exchange rate change, interest accrued until the sale and interest included in the purchase price).

Long-term syndicated loans, loans taken from the World Bank, state guaranteed loans and borrowings of data providers in the majority interest of the state, shall be stated separately, whereas the stock of all other assets and liabilities and the changes in those shall be stated aggregated by country and currency (each of these data constituting a separate row in the specific tables).

In the case of loan granted with the participation of a non-resident paying agent, the resident borrower shall report the total liabilities vis-à-vis all lenders as well as the changes in those, which the MNB shall then reduce by the part granted by the participant resident credit institutions (Tables ‘KONZK1’, ‘KONZK2’, data supply with MNB identification code R10).

In the case of a resident paying agent, the borrower is not required to supply data on the syndicated loan, because the stock outstanding vis-à-vis non-residents as well as the changes in that, are reported by the resident paying agent (Tables ‘KONZT1’, ‘KONZT2’, data supply with MNB identification code R10).

In the case of multi-currency loans the loans shall be reported in the currency of the drawdown. Whenever a multi-currency loan switches from the currency of the drawdown to another currency, the outstanding borrowing shall be reversed in the drawdown currency by reclassification in the ‘Other changes’ column using the reclassification (‘ATSO’) title and simultaneously with this the loan shall be recorded in the new drawdown currency in Tables ‘BEFK1’ or ‘BEFT1’.

**3.** For an explanation of the terms used in the tables and these completion instructions, please, see point I. F. 5. of this Annex.

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

For the codes and descriptions of the instruments to be used in the tables of the individual data supplies see point 4.9 of Annex 3.

The ‘Maturity’ column shall always show the code of the original maturity of the asset or liability: R: short-term, i.e. not longer than one year, H: long-term, i.e. longer than one year. In the case of credit line agreements, when selecting the maturity code the original maturity of the individual drawdowns shall be take into consideration, rather than the maturity of the credit line.

In the ‘Country of the non-resident counterparty’ column enter the ISO code of the country vis-a-vis which the receivable or liability exists, in accordance with the codes defined in the technical guidelines specified in point 4.2 of Annex 3, published on the MNB’s website. In the case of receivables from or payables to an international organisation, instead of the country code of the international organisation’s business site the code of the international organisation shall be indicated, which is also included in the technical guidelines referred to above.

Original currency indicates the currency in which the receivable or payable exists or should be repaid, which may differ from the contractual currency. The Currency ISO codes to be reported in this data supply is provided in the technical guidelines referred to in point 4.1 of Annex 3 and available at the MNB’s official website. Non-allocated gold and precious metal accounts receivable and payable vis-a-vis non-residents shall also be reported among deposits, in the currency of the receivable or payable.

In reports with MNB identification code R06/R15, R08/R17 and R09, the other reasons for changes related to principal shall be reported in Table ‘BEFK5’ in the case of receivables and in Table ‘BEFT5’ in the case liabilities, using the codes defined in the technical guidelines specified in point 4.9 of Annex 3 of this Decree, published on the MNB’s website. In the data supply with the MNB identification code R10, the breakdown shall be specified in Tables ‘KONZK2’ and ‘KONZT2’.

Subtotals belonging to the other change occurring due to the specified change shall be added to the table, together with the identification data of the specific instrument, as many times as many reasons necessitated such other change.

The methodological guidelines supporting the completion of the tables and the rules of verification to facilitate submission without errors are included in the technical guidelines specified in points 9 and 5 of Annex 3, published on the MNB’s website.