**MNB identification code: F29**

**Completion instructions for the report**

**Statistical balance sheet of the Hungarian State Treasury (centrally administered appropriations)**

**General instructions**

1. The data transmission shall present the assets and liabilities specified in the interim balance sheet report under Article 170(1) of Government Decree No 368/2011 (XII. 31.) on the Implementation of the Act on Public Finances, in the structure and with the level of details suitable for statistical purposes. The data transmission shall include the aggregated data of the centrally administered appropriations specified in Annex 1 to Government Decree No 4/2013 (I. 11.) on the Accounting of Public Finances, administered by the Hungarian State Treasury.

2. The data reported shall always include data for the end of the calendar year preceding the reporting year and for the respective quarter (reporting quarter) of the reporting year. If the data related to the end of the previous year have changed since the previous data supply, those shall be updated upon the next data supply.

It is not necessary to report the (preliminary) data for Q1-Q3 repeatedly due to any potential change in those (resulting from new information).

3. Data for Q1-Q3 and the (preliminary) data for Q4 may include estimates as well as data related to previous periods. Estimates shall be used when the contributor organisations fail to submit to the Hungarian State Treasury the data related to the assets, receivables and debts managed by them for the reporting period before the deadline for the data supply.

4. The data transmission shall always include the data of the Government Debt Management Agency and of the Hungarian State Treasury in full. The following items shall be always presented in full: loans granted (among financial investments and receivables), bank accounts, bank deposits (among financial investments and liquid assets), borrowing of credits and loans (among long-term and short-term liabilities), securities issued and liabilities from holding accounts of deposits accepted. Receivables and payables related to grants received from the European Union as well as assets and liabilities related to foreign currency settlements shall always be presented in full.

5. The stock of bank accounts (payment accounts) and bank deposits shall be included in the data transmission in line with the records of the account-keeping credit institution (MNB, other credit institution). Credits and loans reported here shall include all monetary assets transferred or received subject to repayment that cannot be classified as a bank account, bank deposit, securities or security deposit.