



Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Hungary

Date: 09/10/2020

DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data

Member State: Hungary Data are in HUF (millions of units of national currency) Date: 09/10/2020	ESA 2010 codes	2016	2017	Year 2018	2019	2020
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-650.578	-953.888	-917.295	-985.045	-3.704.221
- Central government	S.1311	-717.926	-938.545	-1.016.439	-805.735	-3.085.784
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	103.177	20.538	22.532	-42.685	55.895
- Social security funds	S.1314	-35.829	-35.881	76.612	-136.626	-674.331
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		27.100.847	28.311.913	29.962.641	31.077.506	36.346.461
<i>By category:</i>						
Currency and deposits	AF.2	180.782	148.085	176.316	221.354	
Debt securities	AF.3	23.225.407	24.847.204	26.384.383	27.149.591	
Short-term	AF.31	4.039.412	4.683.132	4.934.604	3.101.859	
Long-term	AF.32	19.185.995	20.164.072	21.449.779	24.047.732	
Loans	AF.4	3.694.658	3.316.624	3.401.942	3.706.561	
Short-term	AF.41	809.353	365.462	294.133	291.324	
Long-term	AF.42	2.885.305	2.951.162	3.107.809	3.415.237	
General government expenditure on:						
Gross fixed capital formation	P.51g	1.142.605	1.763.006	2.506.547	2.881.381	2.909.700
Interest (consolidated)	D.41 (uses)	1.117.923	1.040.240	1.020.374	1.058.971	1.158.362
Gross domestic product at current market prices	B.1*g	36.167.453	39.233.430	43.347.041	47.513.912	46.369.500

(1) Please indicate status of data: estimated, half-finalized, final.

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit

Member State: Hungary	Year					
Data are in HUF (millions of units of national currency)	2016	2017	2018	2019	2020	
Date: 09/10/2020						
Working balance in central government accounts	-748.071	-1.690.325	-1.369.112	-893.004	-3.153.635	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
Financial transactions included in the working balance	-53.168	-108.501	10.874	146.960	11.493	
Loans, granted (+)	43.435	139.585	102.794	151.626	26.004	
Loans, repayments (-)	-10.474	-13.249	-13.951	-25.128	-16.108	
Equities, acquisition (+)	52.131	41.850	16.236	161.642	89.587	2019: Antenna Hungaria (55 HUF Bn), MVM (15,1 HUF bn), Ózdi Acélművek (11 HUF Bn), Mezőhegyes (8 HUF Bn)
Equities, sales (-)	-7.467	-148	-4.598	-19.813	-3.494	
Other financial transactions (+/-)	-130.793	-276.539	-89.607	-121.367	-84.496	
of which: transactions in debt liabilities (+/-)	L	L	L	L	L	
of which: net settlements under swap contracts (+/-)	-119.060	-113.887	-85.235	-97.018	-78.768	
Memorandum item: holding gains on EU transfers	-7.755	48.833	0	0	0	
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M	M	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	83.603	154.737	86.106	-47.276	96.337	
Other accounts receivable (+)	-234.728	202.885	40.299	129.166	39.656	
Relates to P.11, P.131	1.659	-379	-28	-2.112	153	
Relates to D.2	39.901	41.923	64.195	114.682	67.290	
Relates to D.45	27.375	26.040	26.040	-6.460	-97.974	
Relates to D.5 and D.91	-51.458	30.889	23.736	175.960	49.008	2016: growth-related corporate income tax credit
Relates to D.61	20.423	-17.588	1.909	1.909	400	
Relates to: Eu transfers	-275.566	112.358	-75.259	-155.172	20.779	
Relates to consolidation	2.938	9.643	-294	359	0	Timing issue of inter-government transactions
Other accounts payable (-)	129.647	450.244	261.640	-208.907	-195.758	
Relates to P.2	-14.381	-39.368	1.291	-34.322	-35.000	
Relates to D.1	-30.002	-19.668	-13.532	-10.498	0	
Relates to D.211	-12.845	56.386	118.705	-90.566	0	
Relates to D.3	8.270	-244	-1.639	-3.449	15.432	
Relates to P.51	15.223	24.630	-9.094	20.281	-19.927	Repurchase of flats by the tenants managed by Nemzeti Eszközkezelő Zrt. is included here
Relates to other items (D.62, D.63, D.73, D.75, D.76, D.92)	-6.762	-29.269	-33.284	36.018	-14.118	
Relates to EU transfer advances to Local Government	157.966	475.823	199.671	-49.355	-45.535	
Relates to D.99	0	-6.880	-757	0	0	
Relates to NP	11.257	-11.257	0	0	0	
Relates to standardised guarantees	921	91	279	-77.016	-96.610	2019-2020: relates mainly to Pre-natal Funding Scheme
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	138.083	118.782	128.023	203.284	96.964	
Corporations classified in Central Government	147.920	112.504	113.818	178.451	95.602	
Nonprofit institutions classified in Central Government	-9.837	6.278	14.205	24.833	1.362	
Other adjustments (+/-) (please detail)	-33.292	-66.368	-174.269	-135.957	19.159	
Claim cancellation against Health Insurance fund	-30.083	-89.693	-137.503	-83.988	0	
Gripen reclassification from operative lease to financial lease	-4.884	-4.762	-4.611	-4.519	-3.649	
MAVIR transactions rerouting	8.430	22.718	-878	-20.380	0	
Imputed revenue from transfer of pension obligations	9.244	12.359	15.653	19.132	22.808	
Energy bill compensation (rerouting)	0	0	-41.562	0	0	
Exchange rate compensation to MFB	-8.629	-9.651	-9.493	0	0	
Dividend used directly for debt reduction	2.630	2.661	4.125	15.892	0	
Loan to public corporations	-10.000	0	0	0	0	
EU financial corrections	0	0	0	-62.340	0	
Dividend rerouting through government	0	0	0	3.707	0	
Capital injection in public corporations (rerouting)	0	0	0	-3.461	0	
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-717.926	-938.545	-1.016.439	-805.735	-3.085.784	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

Member State: Hungary	Year					
Data are in ...(millions of units of national currency)	2016	2017	2018	2019	2020	
Date: 09/10/2020						
Working balance in state government accounts	M	M	M	M	M	
<i>Basis of the working balance</i>	other	other	other	other	other	
Financial transactions included in the working balance	M	M	M	M	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M	M	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	M	
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M	M	
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of state government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	M	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M	M	
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M	M	
(ESA 2010 accounts)						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

Member State: Hungary	Year					
Data are in HUF (millions of units of national currency)	2016	2017	2018	2019	2020	
Date: 09/10/2020						
Working balance in local government accounts	284.790	518.930	249.451	-76.334	-61.686	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-11.170	-11.314	-16.917	-2.680	-2.100	
Loans (+/-)	-7.208	-22.483	-8.391	-1.763	-7.900	
Equities (+/-)	-4.922	13.096	-2.211	3.725	5.800	
Other financial transactions (+/-)	960	-1.927	-6.315	-4.642	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	192	0	M	M	M	
<i>Detail 1</i>	192	0	M	M	M	
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	-172.678	-472.727	-197.614	61.347	130.535	
<i>Relates to D.2</i>	0	0	0	0	85.000	
<i>Relates to P.11 and P.131</i>	-125	568	1.790	12.044	0	
<i>Relates to consolidation</i>	-14.587	2.528	267	-52	0	Timing issue of inter-government transactions
<i>Relates to EU transfer advances from Central Government</i>	-157.966	-475.823	-199.671	49.355	45.535	
Other accounts payable (-)	-2.534	-11.216	-9.987	-11.735	-3.000	
<i>Relates to P.2</i>	8.922	-31.989	9.805	-4.016	-3.000	
<i>Relates to D.1</i>	-3.049	-1.673	-4.362	-3.779	5.000	
<i>Relates to P.51</i>	-8.407	22.446	-15.430	-3.940	-5.000	
Working balance (+/-) of entities not part of local government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other local government bodies	1.692	-5.712	-2.401	-13.283	-7.854	
<i>Corporations classified into Local Government</i>	1.890	-5.950	-1.926	-11.946	-7.981	
<i>Non-profit institutions classified into Local Government</i>	-198	238	-475	-1.337	127	
Other adjustments (+/-) (please detail)	2.884	2.578	0	0	0	
<i>Imputed dwelling privatisation financed by loan</i>	2.884	2.578	0	0	0	
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	103.177	20.538	22.532	-42.685	55.895	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Hungary	Year				
Data are in HUF (millions of units of national currency)	2016	2017	2018	2019	2020
Date: 09/10/2020					
Working balance in social security accounts	-76.921	-142.890	-83.686	-234.884	-661.494
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned
Financial transactions included in the working balance	-44	-20	3	7	0
Loans (+/-)	-47	-22	3	3	0
Equities (+/-)	0	0	0	0	0
Other financial transactions (+/-)	3	1	0	4	0
of which: transactions in debt liabilities (+/-)	M	M	M	M	M
of which: net settlements under swap contracts (+/-)	M	M	M	M	M
Detail 1					
Detail 2					
Non-financial transactions not included in the working balance	M	M	M	M	M
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0
Other accounts receivable (+)	10.978	15.601	21.065	12.195	-12.838
<i>Relates to P.11 and P.131</i>	0	0	0	0	0
<i>Relates to taxes</i>	-1.631	3.388	1.620	-491	188
<i>Relates to D.61</i>	14.935	19.944	20.646	13.478	-13.026
<i>Relates to consolidation</i>	-2.326	-7.731	-1.201	-792	0
Other accounts payable (-)	76	1.735	1.727	2.068	0
<i>Relates to D.63</i>	68	1.047	1.815	2.068	0
<i>Relates to other items (P.2, D.1, P.51)</i>	8	688	-88	0	0
Working balance (+/-) of entities not part of social security funds	M	M	M	M	M
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M	M
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	30.083	89.693	137.503	83.988	0
<i>Claim cancellation against Health Insurance fund</i>	30.083	89.693	137.503	83.988	0
Detail 2					
Detail 3					
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-35.829	-35.881	76.612	-136.626	-674.331
(ESA 2010 accounts)					

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State: Hungary Data are in HUF (millions of units of national currency) Date: 09/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	650.578	953.888	917.295	985.045
Net acquisition (+) of financial assets ⁽²⁾	267.220	101.375	458.794	8.756
Currency and deposits (F.2)	702.247	-203.583	429.750	-288.037
Debt securities (F.3)	-33.089	-3.179	-9.719	-24.984
Loans (F.4)	112.540	126.623	28.247	85.855
Increase (+)	518.508	489.775	418.232	504.820
Reduction (-)	-405.968	-363.152	-389.985	-418.965
Short term loans (F.41), net	3.621	5.019	6.711	40.643
Long-term loans (F.42)	108.919	121.604	21.536	45.212
Increase (+)	518.508	489.775	418.232	504.820
Reduction (-)	-409.589	-368.171	-396.696	-459.608
Equity and investment fund shares/units (F.5)	-35.744	37.351	-36.298	181.065
Portfolio investments, net ⁽²⁾	16.147	22.011	11.214	56.590
Equity and investment fund shares/units other than portfolio investments	-51.891	15.340	-47.512	124.475
Increase (+)	98.370	37.833	10.950	270.249
Reduction (-)	-150.261	-22.493	-58.462	-145.774
Financial derivatives (F.71)	-131.515	-162.561	-92.393	-182.437
Other accounts receivable (F.8)	-347.083	306.762	138.985	235.852
Other financial assets (F.1, F.6)	-136	-38	222	1.442
Adjustments ⁽³⁾	-264.501	163.341	275.720	133.891
Net incurrence (-) of liabilities in financial derivatives (F.71)	29.880	58.561	3.577	7.904
Net incurrence (-) of other accounts payable (F.8)	-310.078	3.239	-91.044	-9.045
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	921	91	279	-77.016
Issuances above(-)/below(+) nominal value	-103.483	-36.379	4.609	-184.595
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	99.288	85.522	41.177	44.995
Redemptions/repurchase of debt above(+)/below(-) nominal value	90.876	97.314	43.785	71.581
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-71.904	-48.075	271.837	280.067
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	3.068	1.500	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-42.264	-7.538	-1.081	-12.827
Difference between capital and financial accounts (B.9-B.9f)	-42.264	-7.538	-1.081	-12.827
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	611.033	1.211.066	1.650.728	1.114.865

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Hungary Data are in HUF (millions of units of national currency) Date: 09/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	717.926	938.545	1.016.439	805.735
Net acquisition (+) of financial assets ⁽²⁾	407.983	326.822	706.751	6.757
Currency and deposits (F.2)	609.406	-450.691	575.044	-316.815
Debt securities (F.3)	-32.276	-2.103	-9.994	-23.654
Loans (F.4)	191.231	183.570	-24.540	218.643
Increase (+)	3.849.984	4.788.979	4.140.193	5.087.710
Reduction (-)	-3.658.753	-4.605.409	-4.164.733	-4.869.067
Short term loans (F.41), net	80.274	47.509	-53.844	170.811
Long-term loans (F.42)	110.957	136.061	29.304	47.832
Increase (+)	508.365	494.675	413.595	498.880
Reduction (-)	-397.408	-358.614	-384.291	-451.048
Equity and investment fund shares/units (F.5)	-31.288	25.651	-32.387	171.434
Portfolio investments, net ⁽²⁾	15.681	8.407	12.914	50.685
Equity and investment fund shares/units other than portfolio investments	-46.969	17.244	-45.301	120.749
Increase (+)	96.368	35.773	7.351	262.211
Reduction (-)	-143.337	-18.529	-52.652	-141.462
Financial derivatives (F.71)	-131.515	-162.561	-92.401	-182.437
Other accounts receivable (F.8)	-197.507	732.975	290.918	138.865
Other financial assets (F.1, F.6)	-68	-19	111	721
Adjustments ⁽³⁾	-267.808	200.563	271.719	153.127
Net incurrence (-) of liabilities in financial derivatives (F.71)	29.880	58.561	3.568	7.904
Net incurrence (-) of other accounts payable (F.8)	-312.314	42.227	-95.223	10.712
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	921	91	279	-77.016
Issuances above(-)/below(+) nominal value	-106.143	-33.886	4.610	-184.539
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	98.543	82.301	41.936	45.236
Redemptions/repurchase of debt above(+)/below(-) nominal value	90.876	97.314	43.785	71.581
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-69.570	-51.470	271.264	279.249
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	5.425	1.500	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-27.932	-7.305	34.490	21.421
Difference between capital and financial accounts (B.9-B.9f)	-27.932	-7.305	34.490	21.421
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	830.169	1.458.625	2.029.399	987.040
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	27.174.115	28.575.250	30.660.372	31.512.892
Central government gross debt (level) (b) ^(2, 5)	27.294.837	28.753.462	30.782.861	31.769.901
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	120.722	178.212	122.489	257.009

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: Hungary Data are in HUF (millions of units of national currency) Date: 09/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽²⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Hungary Data are in HUF (millions of units of national currency) Date: 09/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-103.177	-20.538	-22.532	42.685
Net acquisition (+) of financial assets ⁽²⁾	294.825	576.017	325.225	37.980
Currency and deposits (F.2)	181.144	413.525	278.197	-13.243
Debt securities (F.3)	121.200	120.252	21.302	5.490
Loans (F.4)	-1.989	579	-2.838	1.746
Increase (+)	10.143	10.100	9.469	11.118
Reduction (-)	-12.132	-9.521	-12.307	-9.372
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-1.989	579	-2.838	1.746
Increase (+)	10.143	10.100	9.469	11.118
Reduction (-)	-12.132	-9.521	-12.307	-9.372
Equity and investment fund shares/units (F.5)	-4.456	11.700	-3.911	9.631
Portfolio investments, net ⁽²⁾	466	13.604	-1.700	5.905
Equity and investment fund shares/units other than portfolio investments	-4.922	-1.904	-2.211	3.726
Increase (+)	2.001	2.060	3.599	8.038
Reduction (-)	-6.923	-3.964	-5.810	-4.312
Financial derivatives (F.71)	0	0	8	0
Other accounts receivable (F.8)	-1.006	29.980	32.356	33.635
Other financial assets (F.1, F.6)	-68	-19	111	721
Adjustments ⁽³⁾	-154.020	-518.075	-196.591	31.524
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	9	0
Net incurrence (-) of other accounts payable (F.8)	-154.042	-515.085	-196.984	30.640
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-52	-68	-88	184
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	74	-565	472	700
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	-2.357	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-14.547	8.977	-34.439	-35.131
Difference between capital and financial accounts (B.9-B.9f)	-14.547	8.977	-34.439	-35.131
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	23.081	46.381	71.663	77.058
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	-146.865	-383.470	-756.895	-644.999
Local government gross debt (level) (b) ⁽⁵⁾	89.482	135.863	207.526	284.584
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	236.347	519.333	964.421	929.583

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Hungary Data are in HUF (millions of units of national currency) Date: 09/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	35.829	35.881	-76.612	136.626
Net acquisition (+) of financial assets ⁽²⁾	23.581	14.782	15.262	-9.331
Currency and deposits (F.2)	14.234	-4.812	-22	-23.314
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-49	-36	-98	-14
Increase (+)	0	0	0	0
Reduction (-)	-49	-36	-98	-14
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-49	-36	-98	-14
Increase (+)	0	0	0	0
Reduction (-)	-49	-36	-98	-14
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	9.396	19.630	15.382	13.997
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-1.688	274	1.492	-1.042
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1.688	274	1.492	-1.042
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	215	-9.210	-1.132	882
Difference between capital and financial accounts (B.9-B.9f)	215	-9.210	-1.132	882
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	57.937	41.727	-60.990	127.135
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	73.597	120.133	59.164	209.613
Social security gross debt (level) (b) ^(2, 5)	102.006	143.733	82.743	209.878
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	28.409	23.600	23.579	265

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Statement Number	Member State: Hungary Data are in ...(millions of units of national currency) Date: 09/10/2020	Year				
		2016 final	2017 final	2018 half-finalized	2019 half-finalized	2020 forecast
2	Trade credits and advances (AF.81 L)	520.910	664.300	701.296	731.813	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	35.250.965	37.696.005	41.782.029	46.231.939	L

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.