Hungarian Central Statistical Office

Progress towards full implementation of the ESA 2010 and its transmission program for national accounts, development and implementation of quality framework for National Accounts data in Hungary
Action 2: Improvement of National Accounts Data and Metadata

Agreement number: 04121.2017.001-2017.260

Project 1: Sources and methods for non-financial Annual Sector Accounts (ASA)

ASA Inventory 2017 - Hungary

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General and specific objectives of the project

The aim of this project is to compile a complete ASA inventory of Hungary based on ESA 2010 according to standard structure provided by EUROSTAT.

Annual non-financial sector accounts (ASA) data are transmitted by HCSO in the Table 8 of ESA 2010 Transmission programme. In accordance with the Article 4 of the Regulation (EU) No 549/2013 the Commission (Eurostat) makes available the detailed metadata on sources and methods applied to compile ASA. Availability of detailed inventory of sources and methods will also comply with the Principle 15 "Accessibility and clarity" of European statistics code of practice requiring access to metadata for data users.

ASA Inventory – prepared during the project – will give a comprehensive description of the applied methodology for compiling annual sector accounts. So in the framework of this project HCSO improves the quality of National Accounts in the field of sector accounts.

Project management and main activities

The project started at 1st September 2017.

To the project a separate multi-domain team was set up from the experts of National Accounts Department of the HCSO. The human resources is allocated based on professional background, experiences of the team members. The project team is responsible for creation of ASA Inventory based on the standard structure provided by EUROSTAT.

The milestones (timetable of the project) and the framework of the work were discussed by the team members at the beginning of the project. The inventory is written in English. Experts of the sectors collected the main data sources (see section C, 124 data sources) in their relevant sectors. The project leader is responsible for harmonization; she compiles the relevant parts together and standardized the chapters of the report. The work is monitored by the main project leader continuously.

At the mid-time of the project, the A-C section of ASA inventory was written and edited together. These sections was also extended and modified until the final report. In the second period of the project, the section D was written and the whole inventory was checked. Before finalizing the ASA inventory there was time for proofreading and where it was needed corrections and changes were implemented. The complete ASA Inventory (Sections A-D with Annexes) in English based on the standard structure provided by EUROSTAT was finalized in December 2018.

All documentation – i.e. ASA Inventory – prepared during the project give a comprehensive description of the applied methodology for compiling annual sector accounts. After the completion of the action to keep the information up-to-date and relevant after all major changes or at least in each 5 years the inventory have to be checked by the representatives of institutional sector from the NA department.

Content

Section A. General Overview

1. Organisational aspects

1.1 Description of the organisation and responsibilities for the compilation of non-financial ASA and related datasets

The national accounts department (NAD) of the Hungarian Central Statistical Office (HCSO) is responsible for the compilation of non-financial sector accounts (annual and quarterly) and related data sets in Hungary. Financial sector accounts are compiled by the National Bank of Hungary (MNB).

General framework of statistical work

Act CLV. of 2016 on Official Statistics (15. December) and Government Decree 184/2017. (5. July), issued for the implementation of law, are in force in Hungary since 1 January 2017. They define the scope and the role of the different actors of the statistical system, as well as its general objectives. By the law HCSO is a professionally independent administrative institution of nation-wide authority operating under the supervision of the Government

Statistical Act defined the Official Statistical Service (OSS) which is composed of organisations, playing an active role in the production of official statistics. In addition to the Hungarian Central Statistical Office (HCSO), the Official Statistical Service includes the General Prosecutor's Office, the Hungarian Energy and Public Utility Regulatory Authority, the National Bank of Hungary, the National Research, Development and Innovation Office, the National Office for the Judiciary, the Ministry of Interior, the Ministry of Human Capacities, the Ministry of Agriculture, the Ministry of Justice, the Ministry of Foreign Affairs and Trade, the Ministry of National Economy, the Ministry of National Development, the Prime Minister's Office and the Research Institute of Agricultural Economics.

The Statistical Act created the National Statistical Co-ordination Board (NSCB) which plays a significant professional coordination role in the operation of the OSS. The other important body is the National Statistical Council (NSC) can be highlighted in terms of user needs and feedback from data providers.

Data collections of the HCSO are performed within the frame of the National Statistical Data Collection Programme (OSAP). OSAP is, after the referral of HCSO, regulated by governmental rules and all the members of the statistical service are entitled to pursue statistical activity by virtue of a basic law.

Data exchange, using administrative data bases

For decades HCSO aims to reduce the administrative burden for companies and the public as much as possible. Therefore HCSO uses existing administrative sources widely in the compilation process of national accounts. Business registers and registrations of both government and government-funded organizations are used. The information from tax office registers and tax database are supplied to HCSO free of charge. Access to this information is guaranteed by the Statistical Law and HCSO and National Tax and Customs Administration have a special agreement for data exchange between that two institutions. Individual data on corporate taxes and anonymised personal income tax data are available for the national

accountants. These data sources are probably the most important administrative source for the national accounts including the sector accounts.

National accounts department in the HCSO is responsible for producing all components of annual and quarterly non-financial national and sector accounts for Hungary. Financial accounts are compiled by the National Bank of Hungary (MNB). MNB is also responsible for the BoP and the Government debt statistics. The two institutions work in cooperation on issues which has a formalised agreement. The Cooperation Agreement represents the foundation for an obligatory exchange of data resulting from this division of tasks.

The third basic administrative data exchange partner is Ministry for Finance, which is responsible for the general government budgetary data.

Main responsibilities of the NAD:
- Annual and quarterly national accounts (at current and constant prices, volumes)
- Input-output tables and SUT
- Sector accounts (annual and quarterly)
- GNI and GNI Report to the Eurostat
- EDP
- CPI
- European Comparison Programme (ECP), purchasing power parities
- Regional accounts calculation
- Employment data by national accounts method
- Taxes and subsidies
- Weighted average VAT rate
- Regional FDI calculation
- Co-ordination of macro statistics

1.2   Organisational chart

The organisational structure of HCSO is defined by the "Regulation No 49/2017 (of 30 November) of the Minister of Prime Minister Office on the „Organizational & Operational Rules of the Hungarian Central Statistical Office" (see the chart at the next page).

The National Accounts Department of the Statistics Directorate has approximately 40 employees recently. The structure of the department is as follows:
- Annual Accounts Section
- Consumer Prices Section
- Government and Non-profit Sectors Accounts Section
- Input-Output Table (IOT) Section
- Quarterly and Sector Accounts Section.

National Accounts of Hungary are compiled on sectoral basis, therefore all of the colleagues of Annual Accounts, Government and Non-profit Sectors, and Quarterly and Sector Accounts sections are participated in the compilation of sector accounts of Hungary. They are responsible

for sectoral data by transactions. Colleagues of Quarterly and Sector Accounts Section is the coordinator, they have the main responsibility for the final compilation of the annual sector accounts.

In case of any question regarding of the ASA inventory please contact Timea Cseh (timea.cseh@ksh.hu or nemzetiszamlak@ksh.hu, tel. +36 1 345 6258) who was the coordinator of drafting the inventory.

Organisational chart of the HCSO, since 03. 2017

Organisation Chart

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                              President

Office of the    Deputy          Deputy          Deputy         Information   Financial          STATEK
President        President –      President –      President –     Technology    Management and     Centre for
                 Data            Statistics       Dissemination   Services      Legal Affairs      Statistical
                 Collection      Directorate      Directorate                                      Analysis Ltd.
                 Directorate

Internal         Coordination    Secretariat     Coordination    Methodology   Human              Hungarian
Audit            (data           (statistics)    (dissemination)               Resources          Demographic
Section          collection)                                                   Management and     Research
                                                                               Training           Institute

                 Business        National        Publishing                    General            Hungarian
                 Statistics      Accounts                                       Statistical        Central
                 Data                                                           Coordination       Statistical
                 Collection                                                                        Office Library

                 Business        External        User
                 Services        Trade           Relations
                 Statistics      Statistics
                 Data
                 Collection

                 Agriculture     Business
                 Statistics      Statistics
                 Data
                 Collection

                 Population and  Sectoral
                 Social Services Statistics
                 Data
                 Collection

                 Household       Quality of
                 Surveys         Life Statistics
                 Data
                 Collection

                                 Population
                                 Census and
                                 Demographic
                                 Statistics

                                 Multi-domain
                                 Statistics
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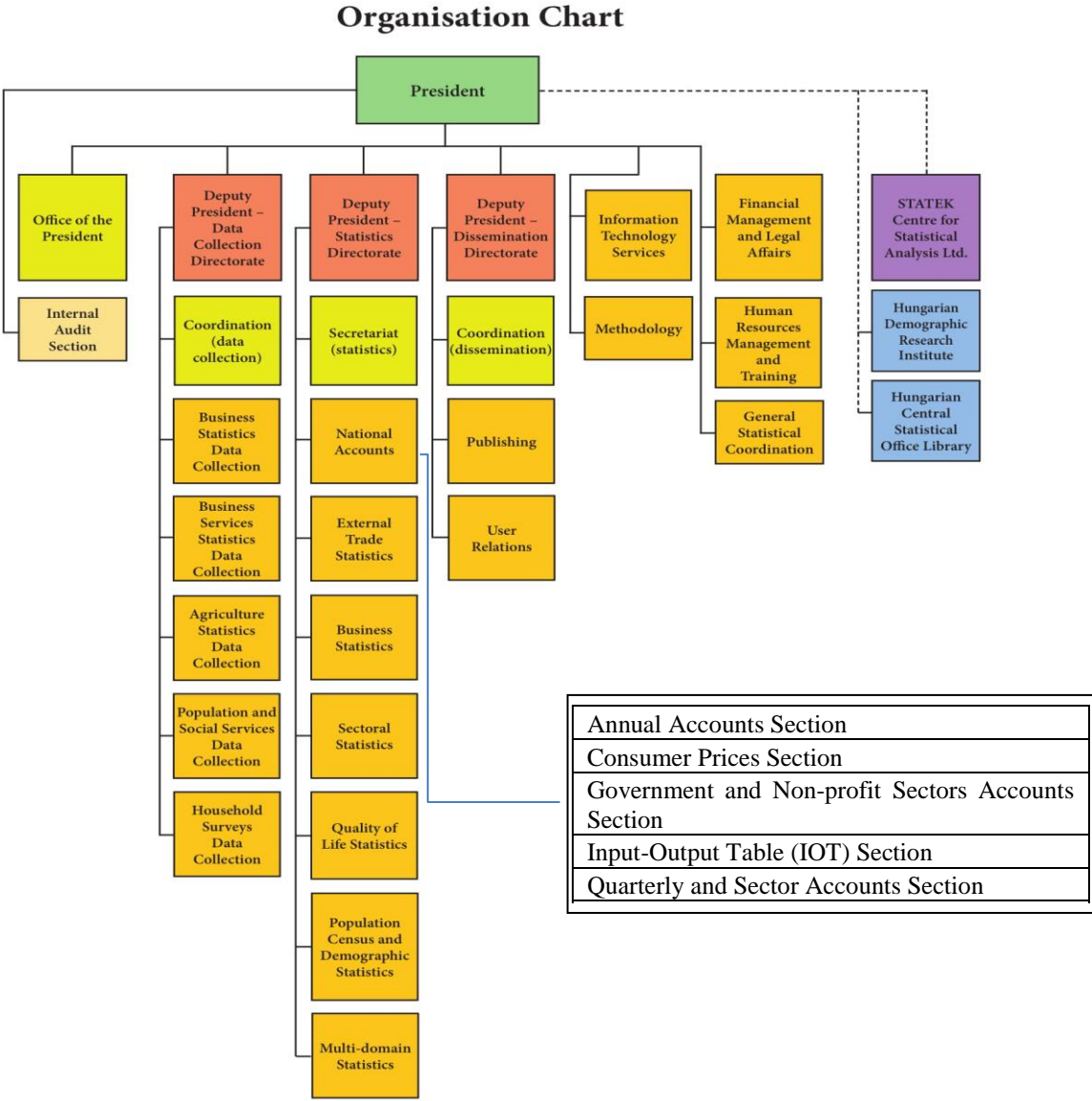
| Annual Accounts Section |
| Consumer Prices Section |
| Government and Non-profit Sectors Accounts Section |
| Input-Output Table (IOT) Section |
| Quarterly and Sector Accounts Section |

2. ASA compilation overview

2.1 Data sources

S.11 Non-financial corporations

A harmonised and consistent database, the Common Database (Közös Adatbázis, KAB) is used as the main input data source of non-financial corporations sector**.** This database is operated by the Business Statistics Department, where data from integrated economic statistical surveys are supplemented with corporate tax returns data at individual (enterprise) level. The KAB is the basis of Structural Business Statistics (SBS) and the main source to compile the sequence of accounts for the non-financial corporations in national accounts. Another important HCSO's data collections for KAB is the labour cost survey.

S.12 Financial corporations

In the case of financial corporations sector the data collected in the annual reports submitted to the Hungarian Financial Supervisory Authority[1] by credit institutions, savings cooperatives and credit cooperatives, building societies, insurance corporations and associations, pension funds and guarantee funds are also essential in addition to the sources used for the accounts of non-financial corporations. These reports provide information on the special transactions of financial institutions. Other data sources are the annual profit and loss account and operating costs of the National Bank of Hungary (MNB).

S.13 General government

The annual financial reports of the budgetary institutions and the report of the execution of the budget are the main data sources to compile the sector account for the units belonging to the general government sector.   HCSO receives the individual annual final reports. The annual financial report fully covers the financial and non-financial transactions of the budgetary institutions. The report also contains a balance sheet and a supplementary table with detailed information on the fixed assets. All activities of budgetary institutions are included in the government budget. Therefore, the common data sets derived from the two sources are identical.

Balance sheets and profit and loss accounts are the main data sources for the public corporations classified into GG sector.

The statistical survey conducted by HCSO is the main data source for the non-profit institutions classified into GG sector.

S.14 Households sector

Wide range of data sources is used for the calculations, the main ones are included in the following list:

1. Business Register
2. KAB

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[1] From 1 October 2013 onward this Institute is part of MNB

3. Household Budget Survey
4. Retail Trade Survey
5. Other surveys (for example: Report on private accommodations, Telecommunication survey)
6. Dwelling statistics
7. Economic Accounts for Agriculture
8. Studies (for example: Education in Hungary)
9. The database of tax returns of personal income tax, value added tax (VAT) and simplified corporate income tax
10. The results of value added tax audits of sole proprietors
11. Official reports (for example: Country Report to European Monitoring Centre for the Drugs and Drug Addiction)
12. Information from civil organizations
13. Other supplementary information, several publications, articles from the written media.

S.15 Non-profit institutions serving households (NPISHs)

Private non-profit institutions and the public ones financed mostly by sectors other than general government are classified into the NPISHs sector. Main data sources of NPISHs are the statistical survey on non-profit organizations and the statistical survey on churches conducted by HCSO, and financial statements of political parties published in the Hungarian Official Journal.

2.2 Methods

2.2.1 Compilation procedures

National Accounts of Hungary are compiled on sectoral basis that is why almost all experts of the NA department contribute in the compilation of ASA in Hungary.

Hungarian ASA is compiled on 5+1 sectors: S.11 Non-financial corporations, S.12 Financial corporations, S.13 General Government, S.14 Households, S.15 Non-profit institutions serving households (NPISHs) and S.2 Rest of the world account. Currently sub-sector break-down of any sector is not published in Hungarian ASA. It is compulsory to transmit data for S.1N Non-sectorized sector and for S.1M Households and NPISHs sectors and they are reported on too.

All institutional sector has an expert in NA department who is responsible for the compilation of the main aggregates for the relevant sector. Moreover all transaction has also an expert who is responsible for the compilation of aggregates and for the sectorial break-down or control whom-to-whom matrices. There is an expert who coordinates horizontal and vertical work of experts and responsible for data transmission of Table 8.

ASA is generally produced only once in a year, until the end of September. GFS and GDP/GNI figures have a priority during data compilation process of ASA, these statistics are a point of reference to maintain cross-domain consistency.

Hungarian ASA uses the structure of integrated economic accounts. The following sequence of accounts are compiled by HCSO:

Goods and services account;

Rest of the world account;

Current accounts: Production account; Distribution and use of income accounts: Generation of income account; Allocation of primary income account; Secondary distribution of income account; Redistribution of income in kind account; Use of income account

Accumulation accounts: Capital account;

Until the deadline of quality report of GNI – 22nd September – parallel with GDP and GNI compilation, all transaction is calculated by sectors and by transactions in the production accounts, in the generation of income accounts, in the allocation of primary income accounts and in the goods and services accounts. These accounts are used as a useful tool for checking GNI calculation and controlling GFS statistics. Until 30th September the remained transactions are calculated in the secondary distribution of income account, in the redistribution of income in kind account, in the use of income account and in capital account. It means non-financial transactions and aggregates in sector accounts are compiled until B9 net lending/net borrowing by HCSO.

During these processes the cooperation and reconciliation are continuous between NA colleagues. In balancing period and when data for publishing are available (GDP, GNI, GFS and non-financial and financial sector accounts data) meetings are organized both within NA department and with financial accounts and BOP experts from MNB to discuss and evaluate the results.

Concerning compilation of ASA by transactions, in general, the next steps were made:

Data validation refers to correcting data of individual data providers based on individual investigation. If data validation belongs to OSAP or to other administrative data sources, work was done by other Departments of HCSO. Checked data are transferred to the national accounts.

Conceptual adjustments are adjustments designed to bring basic data into line with ESA 2010 definitions. Data for national accounts differ on a number of points from ones available from data sources, so to compile national account several adjustments have to be made on the basic data. For example there were 48 types of conceptual adjustments by GDP estimation on production approach in 2011.

Exhaustiveness adjustments are being classified in N1 – N7 categories of non-observed economy. Exhaustiveness adjustments are calculated in all institutional sectors except of the non-profit institutions serving households sector.

Types on exhaustiveness adjustments in Hungarian National Accounts in production side by institutional sectors
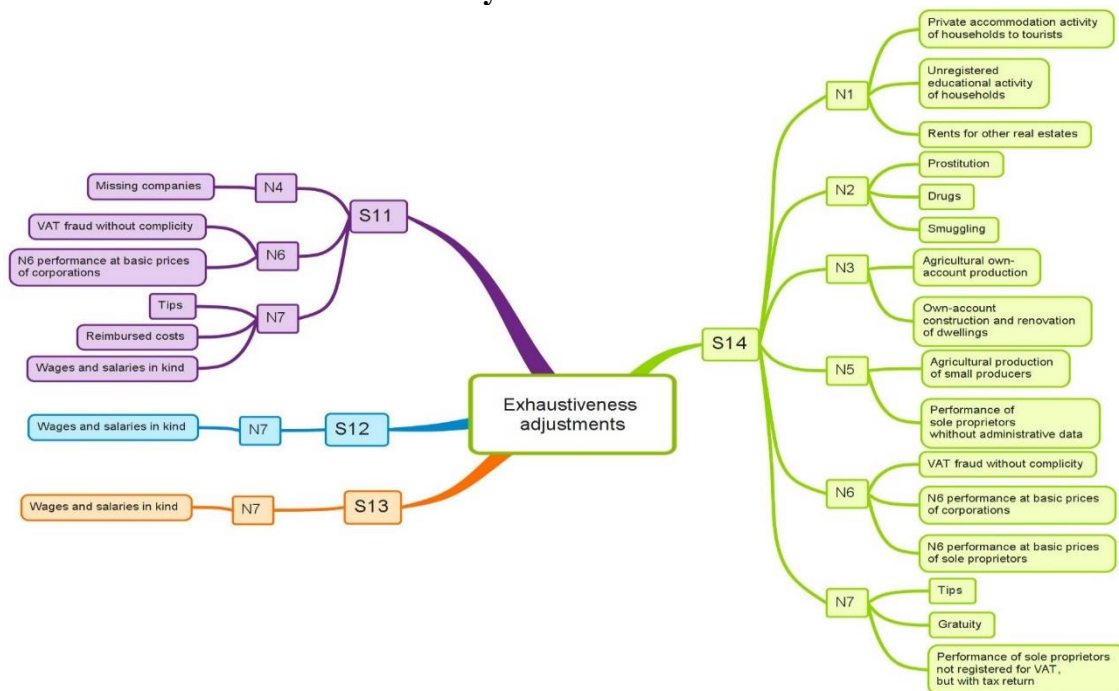
The greatest part (62.83%) of adjustments are in the households sector. The economic processes in the field of non-observed economy are analysed regularly to avoid the biased or insufficient estimation for non-observed economy.

According to the results of these analyses, the data sources and the methodology of estimations are investigated, updated regularly. The system-wide control of data sources, the methodology, and the validation of results ensures the consistency and the avoidance of double or insufficient counting.

One estimation is made for a given type of adjustment, which covers all relevant aspects of the issue in a consistent way, with a full set of the indicators (output, intermediate consumption, consumption, capital formation, exports or imports, compensation of employees, etc.). These indicators are accounted in the affected sides of GDP. Most of the adjustments have impact on all three sides (e.g. illegal activities or income in kind), but in some cases they are relevant only on one side.

The estimation methods of exhaustiveness adjustments are included in the following table.

The methods of exhaustiveness adjustments, 2011

Item	Process table category	Method
Unregistered educational activity of households	Exhaustiveness - N1 Producer deliberately not registering – underground	Special or existing survey
Private accommodation activity of households to tourists		
Rents for other real estates		
Drugs	Exhaustiveness - N2 Producer deliberately not registering - illegal	
Prostitution		Quantity price method
Smuggling		Margin approach
Agricultural own account production	Exhaustiveness - N3 Producer not required to register	Commodity flow method
Own-account construction and renovation of dwellings		Quantity price method
Missing companies	Exhaustiveness - N4 Legal persons not surveyed	Special or existing survey
Agricultural production of small producers	Exhaustiveness - N5 Registered entrepreneur not surveyed	
Performance of sole proprietors without administrative data		Margin approach
VAT fraud without complicity	Exhaustiveness - N6 Producers deliberately misreporting	Theoretical vs actual VAT
NOE6 at basic prices of corporation		Fiscal and other audit data
NOE6 at basic prices of sole proprietors		
Tips	Exhaustiveness - N7 Other statistical deficiencies	Special or existing survey
Gratuity		
Reimbursed costs		
Wages and salaries in kind		
Performance of sole proprietors not registered for VAT, but with tax return		Margin approach

Different methodologies are applied for the different type of non-exhaustiveness, because the economic phenomena behind the non-exhaustive activities are different as well. The adjustments to exhaustiveness are prepared annually with exception of N6 estimation in the non-financial corporation sector. In this case detailed estimation was calculated for year 2010 as benchmark year, and the result was extrapolated for 2011.

The adjustments to exhaustiveness reflect such phenomena, which are very sensitive to the changes of economic, social and legal environment. Therefore, both the methods and the results are regularly reviewed, the available and potential data sources are analysed, we consult regularly with the experts in other fields of official statistics, and other experts. Moreover, the literature and the soft information on the phenomena of non-exhaustiveness types are collected, processed and analysed.

The process of non-exhaustiveness estimation
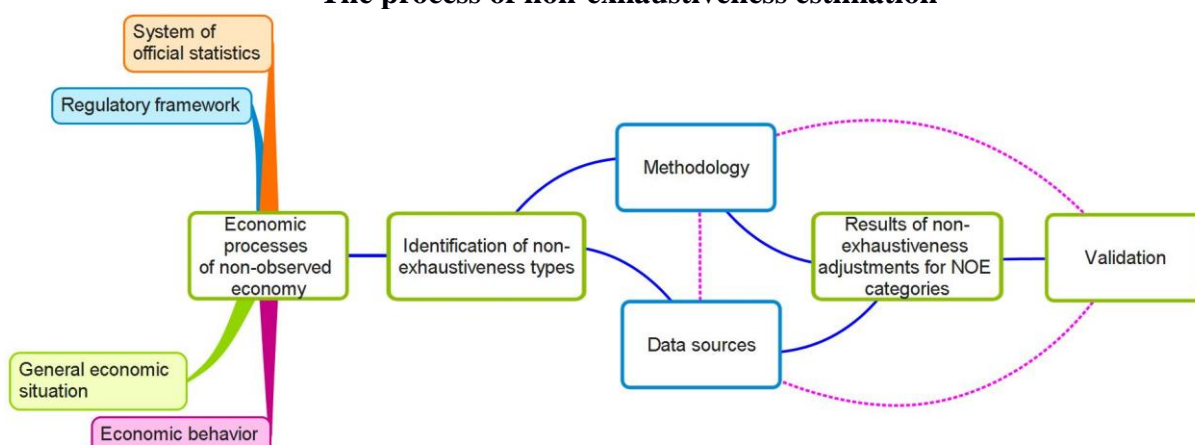
Detailed description of estimation of non- observed activities of sectors are available of ESA 2010 GNI Inventory of Hungary Chapter 7.

Balancing adjustments, such as macro balance after 9 and 21 month, and adjustment resulting from SUT balancing (SUT balance) after 33 months of the reference year.

Concerning GDP, the macro balance comes from the balancing process between the production and expenditure sides. In the production side, the macro balance is divided into S.11 and S.14 sectors. Within the two sectors it is distributed into industries at NACE 4 level according to their gross value added share. Finally, using the output per gross value added ratio of a given industry, the macro balance is split between the output and the intermediate consumption. As regards Agriculture no balancing is necessary, because agricultural accounts are based on price items quantity method, and are integrated in the NA production and expenditure side estimations. In the expenditure approach the balance is split among household final consumption expenditure, gross fixed capital formation and changes in inventories. The household final consumption expenditure and gross fixed capital formation get balance according to the share of GDP (without balance), the rest of it goes to the changes in inventories. In cases when the amount of the balance is insignificant (less than +/- 0.02 per cent of GDP) the whole amount is accounted as changes in inventories.

As a general rule routine compilation of ASA concerns the latest 3 years, because the latest SUT balancing results are available for T+33 months. SUT balancing was made with a special software, with SNA_NT. It is a Hungarian version of the Norwegian origin.

By balancing between uses and resources side the main rule is: information from GFS and GDP/GNI report has a priority. Sequence of general government sector account provide many information as a point of reference, these information were used for calculation by other sectors at transaction level. In case of differences information are overviewed. If GFS used correct data differences were accounted for other sectors involved, mainly for the larger one.

During ASA compilation applied **estimation methods** are listed in the following. In many cases methods are used parallel for estimation different part of a transaction.

Direct method is a generally used estimation method by ASA, when a data from data source is used directly, without any adjustment. (e.g. S.13_NP)

In many cases counterpart data is used for estimation the same transaction in other sector. (e.g. S.14_D.8rec=S.12_D.8uses)

Indirect methods are used in many cases when any adjustment is made on source data. In S.13 sector is a generally used method to transform budgetary information into accrual base. Time adjusted cash method (TAC) is used to record taxes.

Model based methods are used for estimation of individual entrepreneurs, for estimation of originals. In case of own final use of agriculture products commodity flow method was used. Quantity price method was used for own account construction. (e.g. S.14_P.11)

User cost methods used for estimation of output of owner-occupied dwelling services (e.g. S.14_P.31).

PIM method are used for calculation of P.51c.

Benchmark extrapolation is used by household final consumption expenditure (e.g. S.14_P.31), and for estimation of private rent, private teaching and gratitude money (e.g. S.14_P.11).

Estimation based on expert's report: illegal activities (e.g. S.14_P.11, S.14_P.31, S.2_P.6, S.2_P.7).

Whom-to-whom matrices were used to describe connections among sectors. Interest matrix (D.41), dividends matrix (D.42), other investments income matrix (D.44), current transfers matrices (D.71-75), capital transfers matrix (D.9), etc. were in production.

NAD uses MS excel for technical compilation of ASA. Each year has an own excel file in every reference year, in 2017 it meant 23 files. These files are connected to the latest template required by Eurostat. Data for transmission are rounded and generated from database into xml file format by KSH Converter.

Concerning validation on ASA the following works were done. To provide coherent dataset validation sheets of Table 8 template were used and improved with other useful checking rules. Cross-domain checks were also made with NAMAIN and GFS statistics (Table 1, 2, 3, 5, 9, 22). Negative and zero values were taken into account parallel with appropriate use of L and M flags. Changes to the previous year of a transaction (major evens) and changes to the previous version of Table 8 (major revisions) are calculated and evaluated. Attached to transmission of Table 8, template of metadata report was sent to Eurostat.

2.2.2 **Estimation of back data (if relevant)**

Time series of annual sector accounts are available from 1995 onwards. As a general rule routine compilation of ASA concerns the latest 3 years. Back series are modified just in case of bigger methodological changes. More details see in Chapter 5 on Revision policy.

3. ASA consistency with related data sets

3.1 ASA consistency between financial and non-financial annual accounts

In Hungary the non-financial accounts (NFA) are compiled by Hungarian Central Statistical Office (HCSO) and National Bank of Hungary (MNB) is responsible for compilation of financial accounts (FA).

MNB publishes only quarterly financial accounts, thus HCSO disseminates complete annual non-financial accounts and quarterly accounts only partly. MNB publish financial accounts in many forms: with or without consolidation, with or without transactions of special purpose entities (SPEs). Non-financial accounts comprise transaction of SPEs and are consolidated according Eurostat's requirements.

Although methodological framework and background of NFA and FA is the same - both of them based on ESA 2010 – in many cases HCSO and MNB use different data sources or calculation methods for data compilation. ASA consistency between financial and non-financial annual accounts can be achieved by strengthening permanent consultation between experts from HCSO and MNB.

HCSO and MNB have sectoral quantitative goal only on S.13, difference between B.9 and B.9F is not larger than 0.1-0.2% of GDP.

3.2 ASA consistency with non-financial QSA data

Hungary's share in EU GDP of less than 1%, that is why it is not obliged to transmit quarterly non-financial accounts for sectors of S.11, S.12 and S.1M, thus for S.1, S.13 and S.2 only. By many indicator there are not information on quarterly base, in case of them statistical estimations are used.

Consistency between the annual accounts (ASA) and quarterly accounts (QSA) is ensured only ones a year in early December (from 2018 already at the end of September), after the annual accounts (ASA) become available at the end of September and EDP report is finalized in October.

3.3 ASA consistency with other data sets

3.3.1 Consistency with main aggregates (*table 1 of ESA2010 Transmission Program (TP)*)

Consistency is ensured between annual non-financial accounts and main aggregates (table 1 of ESA2010 Transmission Program (TP)) by revision policy applied in Hungarian NAs. ASA is revised every year at the end of September, in that time when the new annual estimation for main aggregates become available. Between these times it is not allowed to revise annual data

except specific cases (e.g. claim for revision due to changing EDP figures in October but not in April).

3.3.2 **Consistency with main aggregates general government** *(table 2 of ESA2010 TP)*

Datasets are consistent with main aggregates of general government (table 2 of ESA2010 TP) in the end of September when EDP Notification and tables 2, 9, 25 and NTL are compiled. Some differences can occur in the EDP clarification period if data have to be corrected. In that case Table 2 also has to be changed but these changes are appeared in table 8 only in considerable cases. In March EDP round table 2 can be changed but ASA is not revised. Quarterly GFS data are revised twice a year, along with the compilation of EDP Notification. The first-three quarters can be revised when updated data are available.

3.3.3 **Consistency with BoP data**

As the concepts for the balance of payments and national accounts accounting frameworks in the Hungary is now theoretically consistent with one another, an assessment of the consistency is supported, in order to conclude on how far these two accounting frameworks have been consolidated with each other.

Despite the harmonised revision policies of BoP and National Account statistics in each September, since the deadline for BoP data transmission is approximately two weeks before the RoW data transmission, it may cause differences in the data sets of the same vintages.

In the entire times series of secondary income and capital account differences are due to the above mentioned vintage issue, which is relevant for general government and non-profit institutions data.

Same data are used in NA and BoP for the next ESA items:

ESA item	Source of data
Exports and imports of goods and services	HCSO
Compensation of employees	HCSO
Taxes on production and imports	HCSO/MNB
Subsidies	HCSO/MNB
Property income	MNB
Current taxes on income, wealth, etc.	HCSO/MNB
Social contributions and benefits	HCSO
Other current transfers	HCSO/MNB
Capital transfers	HCSO/MNB

3.3.4 **Others**

No other consistency assessment is relevant in Hungary.

4.   Release policy

The "Principles of Dissemination" includes the principles of Hungarian CSO's release policy (http://www.ksh.hu/docs/bemutatkozas/eng/tajpol_web_eng.pdf). HCSO's release policy takes into account the deadlines of the international dissemination calendars, as well.

Since 2015 the Hungarian annual sector accounts are released online only. National accounts data in tables available on HCSO's website in "STADAT" or in "Dissemination database"[2].

The annual sector accounts are released together with annual national accounts main aggregates and government financial statistics in the September data transmission round at T+9months.

The Hungarian sector account (ASA, QSA) and government financial statistics (GFS) release calendar is as follows:

Subject	Deadline (months)	Notes
Quarterly sector accounts (QSA) (total economy, government sector and rest of the world)	T+90 days	It is published four times in a year.
T2500 Balance of General Government sector (quarterly)	T+90 days	It can be revised during EDP clarification.
EDP Notification	T+3	It can be revised during EDP clarification. It is domestic published after EDP clarification (+3 weeks).
T0200 Main aggregates of General Government	T+3	It can be revised during EDP clarification.
Annual sector accounts (ASA) (all sectors)	T+9	It is published once in a year.
EDP Notification	T+9	It can be revised during EDP clarification. It is domestic published after EDP clarification (+3 weeks).
T0200 Main aggregates of General Government	T+9	First release of T0200 is full consistent with ASA (T0800), but it can be revised during EDP clarification, which can be cause of discrepancies.
T0900 Detailed tax and social contribution receipts	T+9	Data of domestic publication is after the end of EDP clarification.
NTL National list of taxes	T+9	Data of domestic publication is after the end of EDP clarification.

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[2] STADAT: http://www.ksh.hu/engstadat;

DATABASE: http://statinfo.ksh.hu/Statinfo/themeSelector.jsp?page=1&theme=QP.

Data tables (STADAT) and dissemination database have been published both in Hungarian and in English. Metadata on the website are available also in two languages, here:

http://www.ksh.hu/apps/meta.menu?p_lang=EN&p_menu_id=110&p_session_id=68337433

5.   Revision policy

5.1   Revision policy of HCSO

HCSO has a common revision policy. The revision policy can be found on the HCSO's website, here: http://www.ksh.hu/docs/bemutatkozas/eng/en_ksh_adatfelulvizsgalat_2014.pdf

The "Principles to review statistical data in HCSO" of Hungarian revision policy are based on "European Code of Practice", on the "ESS Revision policy directives" and the "HCSO's quality guidelines"   (http://www.ksh.hu/docs/bemutatkozas/eng/minosegi_iranyelvek_eng.pdf),   the Error "Correction Code of the Hungarian Central Statistical Office" and the "Principles of Dissemination" (http://www.ksh.hu/docs/bemutatkozas/eng/tajpol_web_eng.pdf).   In addition HCSO takes into account the specifications resulting from the deadlines for international dissemination calendar. The "UN Fundamental Principles of Official Statistics" was also taken into account.

As NA of Hungary are compiled on sectoral basis, ASA revisions are simultaneous with general national accounts revisions. The recent revision policy was introduced in June 2009[3] and it is in line with the common revision policy of HCSO. The publication deadline are harmonised with the Eurostat data transmission programme of the ESA 2010 framework as defined in Annex B of the Council Regulation[4].

Scheduled revisions in NA/ASA:
- (Regular) routine revisions: data of annual national accounts and sector accounts are revised and published parallel according to the release calendar (see above in 4. Release policy).

- Major (larger) revisions: The latest major revision was introduced in September 2014, since the methodology for compiling national accounts changed because on 21 May 2013 the European Union adopted Regulation (EU) No 549/2013 of the European Parliament and of the Council. Its annex determines at the same time the methodology for compiling national accounts in member countries (ESA 2010). In addition to the ESA changeover, methodological changes required by Eurostat when checking GNI reports were also carried out in September 2014. Next main revision of Hungarian national accounts and ASA is planned for 2019.

There are also some non-scheduled revisions (unplanned revisions).

ASA is consistent with GFS at the end of September when they are compiled. Some differences can occur in the EDP clarification period if data have to be corrected. In that case Table 2 also has to be changed but these changes are appeared in table 8 only in considerable cases. In March EDP round table 2 can be changed but ASA is not revised.

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[3] The first National accounts revision policy and calendar was introduced in 1999.

[4] REGULATION (EU) No 549/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 21 May 2013 on the European system of national and regional accounts in the European Union

6.   Remarks or problems

According latest quality report of Hungarian annual non-financial accounts, Hungary has a 99.87% completeness rate for ASA. Only 1 mandatory transaction is incomplete: total employment measured in worked hours in S.13, between 1995-2009.

Hungary has derogation for sectoral breakdown of P.53, which is expire in September 2020. But for total economy P.53 was already introduced in September 2017. That is why our ASA transmission in 2017 were not consistent inside, concerning P.5, P.53 and B.9 indicators the sum of subsectors was not equal with S.1 total. T0800_2016 dataflow was blocked by Eurostat. Sectoral breakdown of P.53 was made in 2018 September.

Eurostat is expressing a reservation on the quality of the data reported by Hungary in relation to the sector classification of the foundations created by the Hungarian National Bank. Eurostat considers that these foundations, including their subsidiaries, should be classified inside general government.
Eurostat is withdrawing the reservation on the quality of the data reported by Hungary in relation to the sector classification of Eximbank (Hungarian Export-Import Bank Plc.), due to the reclassification of Eximbank inside general government undertaken by the Hungarian statistical authorities.

Hungary's statistical authorities reclassified statutory protection funds inside the general government sector, so Eurostat is withdrawing the reservation on this. Eurostat is also withdrawing the reservation on MARK Zrt. (Hungarian Restructuring and Debt Management Plc.), since the corporation was accounted in national accounts statistics as consolidated retrospectively with its parent, the National Bank of Hungary.

To handle SPEs' transactions properly it is a serious challenge from year to year. They are represented a significant part of foreign trade transaction.

Concerning B.9-B.9F, annual overall vertical discrepancies are significant and increasing in the last few years, despite of the efforts made to reconcile the figures by both institutes.

7.   Development plans

Hungary has a goal to reach the full completeness rate for ASA. That is why it is planned to estimate missing part of employment measured in worked hours and D.74 4Y in general government sector.

To eliminate vertical discrepancies between NFA and FA is impossible in practice. But to narrow its extend by confronting and comparing data sources and estimation methods used by different transactions is a common goal of experts from HCSO and MNB. Strengthening cooperation between NFA and FA experts is also planned.

The revision policy will be improved also in the near future, taking into account the CMFB proposals for harmonisation of revisions.

The improvement of documentation and automatization for some step of the process to compile the sector accounts are also planned.

Section B. Sector delineation

1. List of the (sub)sectors

In the table below the (sub)sectors that are distinguished in the Hungarian sector accounts compilation process are marked with a cross ('x').

Sector code	List of subsectors	Mark with 'x'	Additional breakdowns/ comments
S.11	Non-financial corporations	x	
S.11001	- Public non-financial corporations		
S.11002	- National private non-financial corporations		
S.11003	- Foreign controlled non-financial corporations		
S.12	Financial corporations	x	
S.121	- The central bank public	x	
S.122	- Deposit-taking corporations except the central bank	x	
S.123	- Money market funds		S.123+S.124 is available
S.124	- Non-MMF investment funds		S.123+S.124 is available
S.125	- Other financial intermediaries, except insurance corporations and pension funds	x	
S.126	- Financial auxiliaries	x	
S.127	- Captive financial institutions and money lenders	x	
S.128	- Insurance corporations	x	
S.129	- Pension funds	x	
S.13	General government	x	
S.1311	- Central government	x	
S.1312	- State government		
S.1313	- Local government	x	
S.1314	- Social security funds	x	
S.14+S.15	Households and Non-profit institutions serving households		
S.14	Households	x	
S.141+S.142	- Employers and own-account workers		
S.143 + S.144+ S.145	- Others than employers and own-account workers		
S.15	Non-profit institutions serving households	x	
S.2	Rest of the world	x	

2. Importance of institutional sectors in domestic economy

For the time being as employment data by sectors in full time equivalence unit is not available in Hungary, the value added are presented in the table below as indicator of importance of the institutional sectors.

Reference year: 2011

Sector	GVA (in million HUF)	Share in total economy (%)
S.11	14 544 589	60.46
S.12	1 087 841	4.52
S.13	3 923 035	16.31
S.14	4 225 832	17.56
S.15	277 188	1.15
S.14+S.15*		

* Fill-in if data for sectors S.14 and S.15 are not estimated separately

3. Sector allocation of institutional units

S.11 Non-financial corporations

The non-financial corporation sector covers all the corporations with and without legal entity, except units engaged in financial intermediation as main activity. It includes those non-profit institutions, too, whose main activity is production of market goods or non-financial services and so their production costs are mainly financed from their sales receipts. It also contains the chambers of employers, the organisations of entrepreneurs, employers and producers, and non-profit corporations and other non-profit institutions who are classified into S.11 after examined the qualitative criteria and market test.

Ten types of enterprises are distinguished according to their characteristics, information sources and available individual data for S.11 sector.

Types of enterprises in 2011

Code	Type of enterprise
0	"Missing" enterprises
2	Enterprises using double-entry bookkeeping
5	Enterprises switching to non-calendar business year
6	Enterprises imputed from the SBS statistics
7	Enterprises switching to Simplified Corporation Tax (EVA)
8	Enterprises registered for Simplified Corporation Tax (EVA)
F	Enterprises terminated or transformed in the current year
G	Non-profit institutions serving corporations
H	Items non-distributable to the types of companies
I	Enterprises imputed with non-calendar business year

Type 0: "Missing" enterprises are operating according to the Register, but there is not any information available about their performance, either in statistical surveys, or in the corporate tax returns. Data source is the KAB. These enterprises refer to N4 type of *'Exhaustiveness adjustments'* (see GNI Inventory chapter 7.1.3.5.).

Type 2: Those enterprises, which use double-entry bookkeeping, and do not belong to any other enterprise type. Data source is the KAB. These enterprises refer to *'Combined data'* in PT.

Type 5: The Act on Accounting – from January 1, 2001 – allows for enterprises with foreign owners to choose business year accounting, adjusting to their parent company. For the year of the change, they have a special tax return form, which includes their activities only for the part of the calendar year: from 1st January until the date they chose the business year accounting. These enterprises refer to *'Other E&M'* in PT (see GNI Inventory chapter 3.5.1.).

Type 6: Those enterprises, whose tax returns were not received by HCSO for some reason, but they were involved in the sample of the SBS and supplied data to HCSO. Data source is the KAB. These enterprises refer to *'Combined data'* in PT.

Type 7: Those enterprises who are switching to Simplified Corporation Tax and pay this type of tax from the next year. Data source is the KAB. These enterprises refer to *'Combined data'* in PT.

Type 8: Those enterprises who are paying Simplified Corporation Tax. Data source is the KAB. These enterprises refer to *'Combined data'* in PT.

Type F: Enterprises terminated or transformed in the current year. These enterprises refer to *'Benchmark extrapolations'* in PT (see GNI Inventory chapter 3.5.1.).

Type G: Non-profit institutions serving corporations (see GNI Inventory chapter 3.1.2). These enterprises refer to *'Surveys & censuses'* in PT.

Type H: Those adjustments, which are non-distributable to individual institutional unit, therefore these are made at NACE 4-digit level.

Type I: Enterprises imputed with non-calendar business year. Data source is the KAB. These enterprises refer to *'Combined data'* in PT.

See the detailed description of classifying enterprises in S.11 in GNI Inventory chapter 3.1.2.

S.12 Financial corporations
The financial corporations sector contains central bank, banks, specialized institutions, credit co-operatives holding companies and special purpose entities, money market (MMF) and non-money market (Non-MMF) investment funds, financial leasing companies, other credit granting companies (for example mortgage credit institutions), venture capital companies, factoring companies, securities brokerage firms trading on their own accounts, insurance companies and insurance associations, mandatory pension fund, voluntary pension fund, voluntary healthcare and voluntary mutual funds and occupational pension service provider, security agents, stock exchange, clearing houses, other institutions engaged in financial auxiliary activities and enterprises engaged in insurance auxiliary activities.

Data of subsectors of S.12 are available (S.121, S.122,…, S.129) except the S.123 and S.124 sector, which are compiled together. Therefore these two sectors cannot be presented separately.

S.13 General government
The general government sector covers central and local government as well as social security fund. Official register of government units are managed by the Hungarian State Treasury, Hungarian Central Statistical Office receives updated register of GG units on a monthly basis. For the time being all government units are classified in general government sector in national accounts. Other non-market producers can be classified into general government after examined the qualitative criteria and market test.

S.14 Households
The households sector covers the households both as consumers and as producers according to the 2.118 paragraph of ESA 2010. During the estimation process the households as producers are grouped into the following categories:

1. Sole proprietors
2. Private individuals with tax number and unregistered production activities of households
3. Households, n.e.c.

In Hungary all sole proprietors are classified into S.14. The rule of differentiation between S.11 and S.14 is the legal form of enterprises. The most sole proprietors are self-employed persons or they have only a few employees. They do not fulfil the institutional criteria of corporate operation.

S.15 Non-profit institutions serving households
The sector of non-profit institutions serving households consists of non-profit institutions which are separate legal entities, which serve households and which are private other non-market producers. Their principal resources, apart from those derived from occasional sales, are derived from voluntary contributions in cash or in kind from households in their capacity as consumers, from payments made by general governments and from property income. The NPISHs sector includes the following main kinds of NPISHs: a) trade unions, professional or scientific associations, consumer protection associations, political parties, churches, religious communities (including state-funded organizations not controlled by the state), as well as social, environmental, cultural, recreational and sports clubs, educational and health care foundations; b) charities, relief and aid organisations financed by voluntary transfers in cash or in kind from other institutional units c) non-profit public benefit corporations (non-profit share companies and limited liability companies) not listed in S.11 or S.13.

The statistics of non-profit institutions is based mainly on the Register of Non-Profit Institutions which is operated by the HCSO.

Based on this register HCSO conducts annual censuses on NPIs so it can provide statistics about the most important indicators of every non-profit organization. The register contains all the organisation's name, address, and description of the activities, and also the contact information of its official representative as well as the court registration number. The register is regularly updated via the results of HCSO's data-collections and by verifications based on information of other registers (the court register of the National Office for the Judiciary of Hungary and HCSO's Business Register). The register also records reports on the cessation or closure of operation.

Sector allocation of non-profit institutions is performed by applying an algorithm developed in accordance with ESA 2010 regulations. Basic criteria for the classification of non-profit institutions have been implemented in Hungarian statistics. According to this the non-profit institutions in Hungary could be classified into the sector of non-financial or financial corporations, government sector and NPISHs sector.

As described in Hungary's GNI Inventory Chapter 3.1.1 the classification of the institutions is based on a four-step procedure:

1) Financial corporations are identified on the basis of their activity code;

2) Distinction between market and non-market producers is made applying the ESA 50% criterion: in case of market producers the sales and fees received from the total activity at institutional level cover more than 50% of the production costs.

   Identified as market producers the private non-profit institutions recognized as independent entities are classified to the non-financial corporations sector. NPIs engaged in business development, or associations of businesses and employers, organizations representing professional interests are also classified in this sector. The contributions or subscriptions received from corporations are treated not as transfers but as payments for services, i.e. as sales.

3) NPIs are classified into the general government sector if they are controlled by the government and the general government finances more than 50% of the costs of production. The ways of controlling are the decisive criteria. It is considered that right of the appointment of the management and the composition of the supervisory board are the primary criteria for sector classification.

   At reclassifications of NPIs into the general government a threshold of 100 million HUF (ca. EUR 300 thousand) on the operating costs and a threshold of 500 million HUF on the financial liabilities are applied.

4) Private non-market non-profit institutions financed mostly by sectors other than GG and the smaller non-market public ones (below threshold) are classified into the NPISHs sector.

Every year the change in main data of the non-profit institutions is reviewed (changes in revenues and expenditures) as well as the need for a change in the reclassification is assessed.

The newly established institutions and those who mainly financed or controlled by the government are needed to be classified on a case-by-case basis by observing their annual financial statements.

4. Matrix 'Industries – (sub)sectors'

In the table below gross value added (GVA) is shown by sectors and by industries. The reference year is 2011 as published in September 2017.

Nace 2, rev 2, division	Total	Sectors (in GVA)				
		S.11	S.12	S.13	S.14	S.15
01== Crop and animal production, hunting and related service activities	4,3%	1,6%		0,0%	2,7%	
02== Forestry and logging	0,2%	0,2%		0,0%	0,1%	
03== Fishing and aquaculture	0,0%	0,0%				
05== Mining of coal and lignite	0,0%	0,0%				
06== Extraction of crude petroleum and natural gas	0,1%	0,1%				
07== Mining of metal ores	0,0%	0,0%				
08== Other mining and quarrying	0,1%	0,1%			0,0%	
09== Mining support service activities	0,1%	0,1%				
10== Manufacture of food products	1,7%	1,7%			0,1%	
11== Manufacture of beverages	0,5%	0,4%			0,0%	
12== Manufacture of tobacco products	0,0%	0,0%				
13== Manufacture of textiles	0,1%	0,1%			0,0%	
14== Manufacture of wearing apparel	0,2%	0,2%			0,0%	
15== Manufacture of leather and related products	0,1%	0,1%			0,0%	
16== Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	0,2%	0,2%			0,0%	
17== Manufacture of paper and paper products	0,3%	0,3%				
18== Printing and reproduction of recorded media	0,3%	0,3%			0,0%	
19== Manufacture of coke and refined petroleum products	1,2%	1,2%				
20== Manufacture of chemicals and chemical products	0,7%	0,7%				
21== Manufacture of basic pharmaceutical products and pharmaceutical preparations	1,6%	1,6%				
22== Manufacture of rubber and plastic products	1,3%	1,2%			0,0%	
23== Manufacture of other non-metallic mineral products	0,7%	0,6%			0,0%	
24== Manufacture of basic metals	0,5%	0,5%			0,0%	

25== Manufacture of fabricated metal products, except machinery and equipment	1,5%	1,4%			0,1%
26== Manufacture of computer, electronic and optical products	2,3%	2,3%			0,0%
27== Manufacture of electrical equipment	0,9%	0,9%			
28== Manufacture of machinery and equipment n.e.c.	2,9%	2,9%			0,0%
29== Manufacture of motor vehicles, trailers and semi-trailers	3,4%	3,4%			
30== Manufacture of other transport equipment	0,2%	0,2%			
31== Manufacture of furniture	0,2%	0,2%			0,0%
32== Other manufacturing	0,4%	0,4%			0,0%
33== Repair and installation of machinery and equipment	0,5%	0,4%			0,1%
35== Electricity, gas, steam and air conditioning supply	2,4%	2,4%			
36== Water collection, treatment and supply	0,5%	0,5%		0,0%	
37== Sewerage	0,2%	0,1%		0,0%	0,0%
38== Waste collection, treatment and disposal activities; materials recovery	0,5%	0,5%		0,0%	0,0%
39== Remediation activities and other waste management services	0,0%	0,0%		0,0%	
41== Construction of buildings	1,3%	0,9%		0,0%	0,5%
42== Civil engineering	0,9%	0,8%		0,0%	0,1%
43== Specialised construction activities	1,9%	1,3%			0,6%
45== Wholesale and retail trade and repair of motor vehicles and motorcycles	0,9%	0,8%			0,1%
46== Wholesale trade, except of motor vehicles and motorcycles	5,3%	5,2%			0,1%
47== Retail trade, except of motor vehicles and motorcycles	3,8%	2,7%			1,1%
49== Land transport and transport via pipelines	2,9%	2,3%		0,1%	0,5%
50== Water transport	0,0%	0,0%		0,0%	
51== Air transport	0,2%	0,2%			
52== Warehousing and support activities for transportation	2,3%	2,2%		0,1%	0,0%
53== Postal and courier activities	0,6%	0,6%			0,0%
55== Accommodation	0,5%	0,4%		0,1%	0,1%
56== Food and beverage service activities	1,3%	0,8%		0,1%	0,4%
58== Publishing activities	0,5%	0,5%		0,0%	0,0%
59== Motion picture, video and television programme production, sound recording and music publishing activities	0,6%	0,6%			0,0%

60== Programming and broadcasting activities	0,3%	0,2%		0,1%	0,0%	
61== Telecommunications	1,9%	1,9%		0,0%	0,0%	
62== Computer programming, consultancy and related activities	1,7%	1,6%			0,1%	
63== Information service activities	0,3%	0,3%		0,0%	0,0%	
64== Financial service activities, except insurance and pension funding	3,5%		3,5%			
65== Insurance, reinsurance and pension funding, except compulsory social security	0,6%		0,6%			
66== Activities auxiliary to financial services and insurance activities	0,7%		0,4%		0,2%	
68== Real estate activities	8,8%	1,9%		0,2%	6,7%	
69== Legal and accounting activities	1,5%	1,2%			0,3%	
70== Activities of head offices; management consultancy activities	1,1%	0,9%		0,0%	0,1%	
71== Architectural and engineering activities; technical testing and analysis	1,2%	0,9%		0,1%	0,2%	
72== Scientific research and development	0,8%	0,2%		0,6%	0,0%	
73== Advertising and market research	0,4%	0,4%			0,1%	
74== Other professional, scientific and technical activities	0,6%	0,3%		0,0%	0,2%	
75== Veterinary activities	0,0%	0,0%		0,0%	0,0%	
77== Rental and leasing activities	0,8%	0,7%			0,0%	
78== Employment activities	0,7%	0,6%		0,0%		
79== Travel agency, tour operator reservation service and related activities	0,1%	0,1%			0,0%	
80== Security and investigation activities	0,4%	0,3%			0,2%	
81== Services to buildings and landscape activities	0,6%	0,4%		0,1%	0,1%	
82== Office administrative, office support and other business support activities	0,7%	0,6%		0,0%	0,1%	
84== Public administration and defence; compulsory social security	8,5%			8,5%		
85== Education	4,5%	0,2%		3,5%	0,5%	0,3%
86== Human health activities	3,0%	0,7%		1,6%	0,6%	0,1%
87== Residential care activities	0,5%	0,0%		0,4%		0,1%
88== Social work activities without accommodation	0,4%	0,0%		0,3%		0,1%
90== Creative, arts and entertainment activities	0,4%	0,1%		0,2%	0,1%	0,0%
91== Libraries, archives, museums and other cultural activities	0,3%	0,0%		0,3%		0,0%
92== Gambling and betting activities	0,2%	0,2%			0,0%	

93== Sports activities and amusement and recreation activities	0,3%	0,1%		0,1%	0,0%	0,1%
94== Activities of membership organisations	0,6%	0,1%				0,5%
95== Repair of computers and personal and household goods	0,2%	0,1%			0,1%	
96== Other personal service activities	0,9%	0,2%		0,0%	0,7%	
97== Activities of households as employers of domestic personnel	0,0%				0,0%	
98== Undifferentiated goods- and services-producing activities of private households for own use	0,0%					
99== Activities of extraterritorial organisations and bodies	0,0%					
Total NACE REV2	100,0%	60,5%	4,5%	16,3%	17,6%	1,2%

Section C. Data sources

Nr.	Data source name	Data source description	Used for sector(s)*
DS1	Business Register of HCSO	Type of source: administrative and statistical	S.11, S.12, S.13, S.14, S.15
		Type of collection method: exhaustive data source	
		Reporting units: registered enterprises with tax number	
		Content: identification data, contact data, demographical characteristics, economic and stratification characteristics (such as activity, size category), characteristics supporting statistical use, characteristics supporting the management of the register (reasons, sources, date of changes)	
		Valuation principle: -	
		Organisation collecting data: HCSO (OSAP surveys 1032, 1710 and 1764) and under the cooperation agreement between the administrative bodies, the BR receives information on changes from the Court of Registration, the National Tax and Customs Administration of Hungary and from the Central Office for Administrative and Electronic Public Services.	
		Periodicity: daily (used annually in NA)	
		Timeliness: daily	
DS2	Annual integrated economic survey	Type of source: statistical	S.11, S.12, S.13, S.14, S.15
		Type of collection method: full scope survey for enterprises with more than 19 persons employed. Representative, stratified sample survey is used for enterprises with 5-19 employees.	
		Reporting units: non-financial corporations, financial corporations, sole proprietors, budgetary and social security institutions, non-profit institutions	
		Content: Sales, Own production capitalised, Goods purchased for resale, Raw materials and consumables, Stocks of finished goods and work in progress, Stocks of goods and services purchased for resale in the same condition as received, Wages and salaries, Personnel costs, Social security cost, Number of employees, investments by asset categories (and its components)	
		Valuation principle: accrual	
		Organisation collecting data: HCSO	
		Periodicity: annual	
		Timeliness: t+6,5 months	
DS3		Type of source: administrative	

		Type of collection method: annual accounting statements that contain profit and loss accounts and balance sheet are exhaustive, there is no certain threshold. So all non-financial corporations have to send tax returns to the authorised governmental tax office.	
	Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29)	Reporting units: non-financial and financial corporations	S.11, S.12, S.14, S.15
		Content: balance sheet and profit and loss data and other supplementary data	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: annual	
		Timeliness: preliminary data t+7,5 months, final data t+11,5 months.	
DS4	Corporate tax returns of non-financial and financial corporations that changed to different calendar year (29EUD)	Type of source: administrative	S.11
		Type of collection method: annual accounting statements that contain profit and loss accounts and balance sheet are exhaustive, there is no certain threshold. So all non-financial corporations have to send tax returns to the authorised governmental tax office	
		Reporting units: non-financial corporations switching to non-calendar business year	
		Content: balance sheet and profit and loss data and other supplementary data	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: annual	
		Timeliness: preliminary data t+7,5 months, final data t+11,5 months	
DS5	Simplified entrepren-eurial tax declaration form (71EVA)	Type of source: administrative	S.11, S.12, S.14
		Type of collection method: annual accounting statements that contain profit and loss accounts and balance sheet are exhaustive, there is no certain threshold. All corporations have to send tax returns to the authorised governmental tax office.	
		Reporting units: simplified entrepreneurial tax for companies and sole proprietors applying EVA in the t+1 year	
		Content: balance sheet and profit and loss data and other supplementary data	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: annual	
		Timeliness: preliminary data t+7,5 months, final data t+11,5 months	

		Type of source: administrative	
DS6	Simplified entrepren-eurial tax declaration form (43EVA)	Type of collection method: annual accounting statements that contain profit and loss accounts and balance sheet are exhaustive, there is no certain threshold. All corporations have to send tax returns to the authorised governmental tax office.	S.11, S.12, S.14
		Reporting units: simplified entrepreneurial tax for companies and sole proprietors applying EVA in the current year	
		Content: balance sheet and profit and loss data and other supplementary data	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: annual	
		Timeliness: preliminary data t+7,5 months, final data t+11,5 months	
DS7	Fixed-rate tax of low tax-bracket enterprises declaration form (KATA)	Type of source: administrative	S.11, S.14
		Type of collection method: annual accounting statements that contain profit and loss accounts and balance sheet are exhaustive, there is no certain threshold. So all non-financial corporations have to send tax returns to the authorised governmental tax office	
		Reporting units: fixed-rate tax of low tax-bracket enterprises (KATA)	
		Content: balance sheet and profit and loss data and other supplementary data	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: annual	
		Timeliness: preliminary data t+7,5 months, final data t+11,5 months	
DS8	Small business tax declaration form (KIVA)	Type of source: administrative	S.11
		Type of collection method: annual accounting statements that contain profit and loss accounts and balance sheet are exhaustive, there is no certain threshold. So all non-financial corporations have to send tax returns to the authorised governmental tax office	
		Reporting units: small enterprises	
		Content: balance sheet and profit and loss data and other supplementary data	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: annual	

		Timeliness: preliminary data t+7,5 months, final data t+11,5 months	
DS9	Food balance	Type of source: statistical	S.11
		Type of collection method: survey	
		Reporting units: enterprises	
		Content: stocks, production, losses, intra-unit consumption, own consumption, domestic sales, direct sales, exports in quantities etc.	
		Valuation principle: accrual	
		Organisation collecting data: HCSO	
		Periodicity: annual	
		Timeliness: t+5 months	
DS10	Statistical survey on sales and revenues of agriculture, forestry and fishing (OSAP 1758)	Type of source: statistical	S.11
		Type of collection method: sample survey	
		Reporting units: providers of agricultural and forestry services registered in the business register	
		Content: volume and net income of agricultural and forestry services	
		Valuation principle: accrual	
		Organisation collecting data: HCSO	
		Periodicity: annual	
		Timeliness: t+6 months	
DS11	Inputs of agricultural and forestry production (OSAP 2128)	Type of source: statistical	S.11, S.14
		Type of collection method: sample survey	
		Reporting units: enterprises with agricultural and forestry activity	
		Content: inputs by activities (crop, grape, fruits and animal production, agricultural services, planting and grubbing, forestry and other activities), enterprises' net incomes for individual products, utilisation and net sales	
		Valuation principle: accrual	
		Organisation collecting data: HCSO	
		Periodicity: annual	
		Timeliness: t+6 months	
DS12	Mining royalty data	Type of source: administrative	S.11
		Type of collection method: survey	
		Reporting units: mining corporations	
		Content: mining royalty data	
		Valuation principle: accrual	
		Organisation collecting data: Mining and Geological Survey of Hungary	
		Periodicity: annual	
		Timeliness: t+7 months	
DS13		Type of source: administrative	S.11

		Type of collection method: full data collection without threshold	
	Declaration on the application for certain subsidies from general government (11)	Reporting units: non-financial corporations	
		Content: agricultural and other subsidies data	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: annual	
		Timeliness: preliminary data t+7,5 months, final data t+11,5 months	
DS14	Declaration of tax on public financed pharmaceutical products (51)	Type of source: administrative	S.11
		Type of collection method: full data collection without threshold	
		Reporting units: non-financial corporations	
		Content: tax on public financed medical products	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: annual	
		Timeliness: preliminary data t+7,5 months, final data t+11,5 months	
DS15	Gambling tax declaration (78)	Type of source: administrative	S.11
		Type of collection method: full data collection without threshold	
		Reporting units: non-financial corporations	
		Content: gambling tax data	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: annual	
		Timeliness: t+7,5 months	
DS16	Taxes on phone services declaration (91)	Type of source: administrative	S.11
		Type of collection method: full data collection without threshold	
		Reporting units: non-financial corporations	
		Content: taxes on phone services	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: annual	
		Timeliness: t+7,5 months	
DS17	Advertising tax declaration (94)	Type of source: administrative	S.11
		Type of collection method: full data collection without threshold	
		Reporting units: non-financial corporations	

		Content: advertising tax data	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: annual	
		Timeliness: t+7,5 months	
DS18	Public health product tax declaration (NETA)	Type of source: administrative	S.11
		Type of collection method: full data collection without threshold	
		Reporting units: non-financial corporations	
		Content: public health product tax data	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: annual	
		Timeliness: t+7,5 months	
DS19	VAT return	Type of source: administrative	S.11, S.14
		Type of collection method: Monthly, quarterly and annual VAT return of non-financial corporations and sole proprietors from Hungarian National Tax and Customs Administration	
		Reporting units: Non-financial corporations and sole proprietors	
		Content: inter alia, sales and purchase of reporting units	
		Valuation principle: Accrual	
		Organisation collecting data: National Tax and Customs Administration	
		Periodicity: Monthly	
		Timeliness: Preliminary data t+46 days, final data t+6 months	
DS20	VAT audit data (OSAP2368)	Type of source: non-administrative data for statistical purposes	S.11
		Type of collection method: -The National Tax and Customs Administration of Hungary uses several different algorithm to select the subjects of VAT audit, these methods are not public.	
		Reporting units: Non-financial corporations	
		Content: VAT evasion of sole proprietors investigated by Hungarian National Tax and Customs Administration. Sum of undeclared payable and refundable VAT; tax, default and delay penalties of sole proprietors for 5 years before the current period	
		Valuation principle: Accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: Annual	

		Timeliness: t+5 months.	
DS21	Statistical balance sheet and profit and loss statement of credit institutions (OSAP1713) (M0103)	Type of data source: Statistical	S.12
		Type of collection method: compulsory data collection	
		Reporting units: resident credit institutions and resident branches of non-resident credit institutions	
		Content: balance sheet and profit and loss statements	
		Valuation principle: Accrual	
		Organisation collecting data: National Bank of Hungary	
		Periodicity: Monthly	
		Timeliness: t+2 month after the reference period	
DS22	Cumulated profit and loss account of National Bank of Hungary (OSAP 1917)	Type of data source: Administrative	S.12
		Type of collection method: own profit and loss statement	
		Reporting units: National Bank of Hungary	
		Content: profit and loss statement and breakdown of operating costs	
		Valuation principle: Accrual	
		Organisation collecting data: National Bank of Hungary	
		Periodicity: Quarterly	
		Timeliness: for I-III. quarter t+2 month after the reference period and for IV. quarter 31th of July after the reference year	
DS23	Data supply to the allocation of FISIM by user sectors (OSAP 2005)	Type of data source: Statistical data	S.11, S.12, S.13, S.14, S.15, S.2
		Type of collection method: compulsory data collection	
		Reporting units: National Bank of Hungary	
		Content: stocks of loans and deposits, accrued interests	
		Valuation principle: Accrual	
		Organisation collecting data: National Bank of Hungary	
		Periodicity: Quarterly	
		Timeliness: t+2 month after the reference quarter	
DS24	Income matrix of investment funds (OSAP 2376)	Type of data source: Statistical data	S.11, S.12, S.13, S.14, S.15, S.2
		Type of collection method: compulsory data collection	
		Reporting units: National Bank of Hungary	
		Content: property income of investment funds	
		Valuation principle: Accrual	
		Organisation collecting data: National Bank of Hungary	
		Periodicity: Quarterly	
		Timeliness: 15th of August after the reference year	
DS25	Interest matrix (OSAP 2377)	Type of data source: Statistical data	S.11, S.12, S.13, S.14, S.15, S.2
		Type of collection method: compulsory data collection	
		Reporting units: National Bank of Hungary	
		Content: interest income	
		Valuation principle: Accrual	

		Organisation collecting data: National Bank of Hungary	
		Periodicity: Quarterly	
		Timeliness: 15th of August after the reference year	
DS26	Super-dividends data on FDI to the National Accounts (OSAP 2379)	Type of data source: Statistical data	S.11, S.12, S.14
		Type of collection method: survey	
		Reporting units: enterprises	
		Content: super dividends	
		Valuation principle: Accrual	
		Organisation collecting data: National Bank of Hungary	
		Periodicity: Annually	
		Timeliness: t+9, t+15, t+21 month after the reference period	
DS27	Dividends and reinvested earnings (on FDI) data on the National Accounts (OSAP 2380)	Type of data source: Statistical data	S.11, S.12, S.13, S.14, S.15, S.2
		Type of collection method: survey	
		Reporting units: enterprises	
		Content: dividends and reinvested earnings	
		Valuation principle: Accrual	
		Organisation collecting data: National Bank of Hungary	
		Periodicity: Annually	
		Timeliness: t+9, t+15, t+21, t+27, t+33 month after the reference period	
DS28	Conversion fees received and paid (OSAP 2469)	Type of data source: Statistical data	S.11, S.12, S.13, S.14, S.15, S.2
		Type of collection method: compulsory data collection	
		Reporting units: deposit-taking corporations	
		Content: conversion fees received and paid	
		Valuation principle: Accrual	
		Organisation collecting data: National Bank of Hungary	
		Periodicity: Quarterly	
		Timeliness: t+8 month after the reference period	
DS29	Declaration on tax and contribution liabilities (1101)	Type of data source: Administrative.	S.11, S.12
		Type of collection method:	
		Reporting units: financial and non-financial corporations	
		Content: tax and contribution liabilities	
		Valuation principle: Accrual.	
		Organisation collecting data: National Tax and Customs Administration of Hungary (NAV)	
		Periodicity: Annual	
		Timeliness: preliminary data t+7,5 months, final data t+11,5 months.	
DS30	Declaration on tax related to payments and benefits and	Type of data source: Administrative.	S.11, S.12
		Type of collection method: Annual tax declaration of non-financial and financial corporations from Hungarian National Tax and Customs Administration	

	contribution (1108)	Reporting units: Non-financial and financial corporations	
		Content: Taxes related to payments, benefits and contribution and other taxes.	
		Valuation principle: Accrual.	
		Organisation collecting data: National Tax and Customs Administration of Hungary (NAV)	
		Periodicity: Annual	
		Timeliness: preliminary data t+7,5 months, final data t+11,5 months.	
DS31	Profit and loss accounts supplied by Hungarian Financial Supervisory Authority (HFSA) (OSAP 1600)	Type of data source: Administrative.	S.12
		Type of collection method: Full-scope data collection	
		Reporting units: financial organization	
		Content: profit and loss items	
		Valuation principle: Accrual.	
		Organisation collecting data: Hungarian Financial Supervisory Authority (HFSA)	
		Periodicity: Annual	
		Timeliness: t+7 months (31st July following the reference year)	
DS32	Profit and loss accounts of Guarantee Funds (OSAP 1600)	Type of data source: Administrative.	S.12, S.13
		Type of collection method: Full-scope data collection	
		Reporting units: National Deposit Insurance Fund, Investor Protection Fund, Guarantee Fund of Pension Funds and Integration Organization of Credit Cooperatives	
		Content: Balance sheet and profit and loss data and other supplementary data	
		Valuation principle: Accrual.	
		Organisation collecting data: HCSO	
		Periodicity: Annual	
		Timeliness: t+7 months (31st July following the reference year)	
DS33	Labour Cost Survey (OSAP 1117)	Type of data source: Statistical	S.11, S.12, S.15
		Type of collection method: sample survey	
		Reporting units: enterprises employing at least 50 persons	
		Content: main elements of the labour costs	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: 12 months after the end of the survey period	
DS34	List of supervised	Type of data source: Administrative	S.12
		Type of collection method: full scope data collection	

		Reporting units: financial corporations and insurance agents	
	financial institutions and registered insurance agents (OSAP 2378)	Content: register information of the reported units	
		Valuation principle: Accrual	
		Organisation collecting data: National Bank of Hungary	
		Periodicity: Annual	
		Timeliness: 10th of January after the reference year	
DS35	Data on rents steaming from investment funds	Type of data source: Administrative data for statistical purposes	S.12
		Type of collection method: compulsory data collection	
		Reporting units: investment fund managers	
		Content: balance sheet data on property income broken down by type including rents	
		Valuation principle: Accrual	
		Organisation collecting data: National Bank of Hungary	
		Periodicity: Annual	
		Timeliness: t+7 month after the reference period	
DS36	Annual financial reports of the central budgetary institutions	Type of data source: administrative data source	S.11, S.1311, S.14, S.15, S.2
		Type of collection method: total data from reporting units	
		Reporting units: budgetary units, programs and earmarked budgetary appropriations and budgetary funds at central level	
		Content: Budgetary expenditures and revenues totally and by government functions, financing expenses and revenues, tables about staff, balance sheets, profit and loss account	
		Valuation principle: cash	
		Organisation collecting data: Hungarian State Treasury	
		Periodicity: Annual	
		Timeliness: t+5 (month)	
DS37	State budget execution	Type of data source: administrative data source	S.1311, S.14, S.15, S.2
		Type of collection method: total data from reporting units	
		Reporting units: the State according to chapters of the budget	
		Content: numerical data are budgetary expenditures and revenues, and includes descriptions, explanations of the transactions, analyses to all chapters	
		Valuation principle: cash	
		Organisation collecting data: Ministry for National Economy	
		Periodicity: Annual	
		Timeliness: t+8 (month)	
DS38	Interest data	Type of data source: administrative data source	S.1311

		Type of collection method: from the reporting unit	
		Reporting units: Government Debt Management Agency	
		Content: interest expenditure and revenue data, swap interest data on cash and accrual basis for the State	
		Valuation principle: accrual basis	
		Organisation collecting data: National Bank of Hungary	
		Periodicity: Quarterly and annual	
		Timeliness: t+35 (day)	
DS39	VAT reimbursement data	Type of data source: administrative data source	S.1311
		Type of collection method: detailed reimbursement data from the reporting unit	
		Reporting units: National Tax and Customs Administration	
		Content: VAT reimbursement obligations according to the tax declaration and the actual reimbursement payments broken down by month	
		Valuation principle: cash and accrual basis	
		Organisation collecting data: National Tax and Customs Administration	
		Periodicity: Quarterly	
		Timeliness: t+35 and t+70 (day)	
DS40	Financial Statements	Type of data source: administrative data source	S.11, S.1311, S.1313, S.15
		Type of collection method: financial statements are available on the website of the Ministry of Justice and these are loaded to a database	
		Reporting units: corporations and non-profit corporations	
		Content: Balance sheets, Profit and loss accounts, notes to the financial statement	
		Valuation principle: accrual basis	
		Organisation collecting data: Ministry of Justice	
		Periodicity: Annual	
		Timeliness: t+6 (month)	
DS41	Financial reports on local government units	Type of data source: administrative data source	S.11, S.12, S.1313, S.14, S.15
		Type of collection method: total data from reporting units	
		Reporting units: Budapest capital, capital districts, towns, municipalities, counties, local minority governments, associations of local governments, multifunctional local partnerships, territorial development councils, local and local minority budgetary institutions	
		Content: Budgetary expenditures and revenues totally and by government functions, financing expenses and revenues, tables about staff, balance sheets, profit and loss account	

		Valuation principle: cash	
		Organisation collecting data: Hungarian State Treasury	
		Periodicity: Annual	
		Timeliness: t+5 (month)	
DS42	Financial reports on social security funds	Type of data source: administrative data source	S.11, S.12, S.1314, S.14, S.15
		Type of collection method: total data from reporting units	
		Reporting units: Pension Fund and Health Care Fund and budgetary institutions that operates the SS fund	
		Content: Budgetary expenditures and revenues totally and by government functions, financing expenses and revenues, tables about staff, balance sheets, profit and loss account	
		Valuation principle: cash	
		Organisation collecting data: Hungarian State Treasury	
		Periodicity: Annual	
		Timeliness: t+5 (month)	
DS43	VAT audit data (OSAP 2367)	Type of source: non-administrative data for statistical purposes	S.14
		Type of collection method: -The National Tax and Customs Administration of Hungary uses several different algorithm to select the subjects of VAT audit, these methods are not public.	
		Reporting units: Sole proprietors	
		Content: VAT evasion of sole proprietors investigated by Hungarian National Tax and Customs Administration. Sum of undeclared payable and refundable VAT; tax, default and delay penalties of sole proprietors for 5 years before the current period	
		Valuation principle: Accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: Annual	
		Timeliness: t+5 months.	
DS44	December survey of farms operated by households (OSAP 2219 and 2375)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: Private farms which use agricultural land area and/or keep livestock	
		Content: Quantity data of own-account production (vegetable, fruits, arable crops, dairy products, eggs), agricultural investment (e.g. machine, building)	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	

		Timeliness: t+12 (15th December)/ September of year n+1	
DS45	Report on other accommodation units for business purposes (OSAP 1761)	Type of source: statistical	S.14
		Type of collection method: Compulsory data collection	
		Reporting units: local governments on the basis of the compulsory registration of the private accommodation providers	
		Content: These surveys inquires the number of foreign and domestic tourist arrivals and tourist nights. There are also questions on capacity data, such as the number of rooms, beds and the number of hosts regarding both the rural room service and the private room service.	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: t+2 (26th February following the reference year)	
DS46	Report on accommodation establishments (OSAP 1036)	Type of source: statistical	S.14
		Type of collection method: sample survey	
		Reporting units: accommodation provided by business organizations for business purposes (hotel, guesthouse, camping, holiday house, community type accommodation)	
		Content: capacity data, tourism nights, number of tourists, income from accommodation fee (establishment operational data)	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Monthly	
		Timeliness: t+1 (6th of the month following the reference month)	
DS47	Private lessons of national competence test (2464)	Type of source: non-administrative data for statistical purposes	S.14
		Type of collection method: survey	
		Reporting units: all students of 6th, 8th and 10th grade in all primary and secondary schools	
		Content: The Hungarian Education Office organizes competence tests for all students of 6th, 8th and 10th grade in all primary and secondary schools every year. This test include a student questionnaire about the students' family circumstances. One question is relevant for the estimation: "Do you have private lessons outside of school in the following subjects?" Students can choose from the following options: math, foreign languages, music, sport and other subject. The competence test is	

		considered to be complete, because it is obligatory for students.	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Education Office	
		Periodicity: Annual	
		Timeliness: t+7	
DS48	Report on activities of institutions of public education (1410)	Type of source: non-administrative data for statistical purposes	S.14
		Type of collection method: full scope data collection	
		Reporting units: Primary and secondary schools	
		Content: Detailed data of primary and secondary schools e.g.(a) groups, school classes b) rooms, (c) students, private teachers, (d) teachers and other staff, e) qualification data, education and training, number of students with special educational needs, number of students	
		Valuation principle: -	
		Organisation collecting data: Ministry of Human Capacities	
		Periodicity: Annual	
		Timeliness: Preliminary data t+2 months, final data t+10 months.	
DS49	Report on patient turnover in specialized outpatient care (OSAP 2159)	Type of source: administrative data for statistical purposes	S.14
		Type of collection method: survey filled out by Ministry of Human Capacities	
		Reporting units: Health care providers in contractual relation with the National Institute of Health Insurance Fund Management	
		Content: Cases of attendance, number of interventions, number of performed working hours of specialists and non-specialists of outpatient service by fields of specialization and geographical-administrative units.	
		Valuation principle: accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: t+6 months	
DS50	Information from the experts of Drug Focus	Type of source: non-administrative data for statistical purposes	S.14, S.2
		Type of collection method: expert consultation	
		Reporting units: experts of Drug Focus Points	

		Content: market price and consumption volume of drugs	
	Point of Hungary	Valuation principle:	
		Organisation collecting data: Drug Focus Point	
		Periodicity: Annual	
		Timeliness: t+9	
DS51	Information from the experts of Hungarian Association of Sex Workers	Type of source: non-administrative data for statistical purposes	S.14, S.2
		Type of collection method: expert consultation	
		Reporting units: experts of Hungarian Association of Sex Workers	
		Content: number of sex workers, number of clients, average number of instances, average prices	
		Valuation principle:	
		Organisation collecting data: Hungarian Association of Sex Workers	
		Periodicity: Annual	
		Timeliness: t+9	
DS52	Project Sun	Type of source: combined data for statistical purposes	S.14, S.2
		Type of collection method: combination of sample surveys, data from administrative sources and model	
		Reporting units: varies by country, the main data providers are the units responsible for the different empty pack surveys by countries	
		Content: Project SUN is KPMG's annual study that estimates the scale and development of the illicit cigarette market in the EU, Norway and Switzerland, commissioned by the Royal United Services Institute for Defence and Security Studies. This report collects and summarizes the available information sources of the European countries about the smuggled tobacco products (Empty pack surveys, EU flows model, non-domestic legal analysis, etc.). Information are not only about the share of the domestically consumed cigarettes from abroad, but also about the ratio of smuggled and legally imported part.	
		Valuation principle: Accrual	
		Organisation collecting data: KPMG	
		Periodicity: Annual	
		Timeliness: t+7	
DS53	Household Budget and Living	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: private households	

	Condition Survey (OSAP 2154 and 1968) and diary-keeping (OSAP 2153)	Content: •Main characteristics of households: number of persons; activity of the members; data of housing: type of occupation; type of heating, number of room; stock of consumer durables. •Monthly diary about expenditures of the households by COICOP categories: •Incomes from the annual interview by main sources •Expenditures from the annual interview by main categories	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual and continuous	
		Timeliness: t+8	
DS54	Labour Force Survey and its additional recordings (OSAP 1539)	Type of source: statistical	S.14, S.2
		Type of collection method: sample survey	
		Reporting units: private households involved in the sample and persons of 15-74 years living in private households	
		Content: Main characteristics of economic activity of private persons, number of Hungarians working abroad	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual and quarterly	
		Timeliness: 50 days after the reference quarter	
DS55	Expenditure and revenues on gambling (OSAP 1633)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: Szerencsejáték Zrt. (Gambling Ltd)	
		Content:	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Monthly	
		Timeliness: t+1 (23th of the month after the reference period)	
DS56	Report on the sales turnover of retail trade and catering (OSAP 1045)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: Enterprises operating surveyed retail trade shops and/or catering units /pharmacies/	
		Content: monthly sales turnover with VAT	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	

		Periodicity: Monthly	
		Timeliness: t+1 (20th of the month following the reference month)	
DS57	Report on the sales of retail trade and catering by commodity groups (OSAP 1646)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: Enterprises carrying out retail- or catering trade activity selected for observation	
		Content: quarterly sales turnover with VAT by commodities	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Quarterly	
		Timeliness: t+1 (20th of the month following the reference quarter)	
DS58	Survey on agricultural product procurement (OSAP 1097)	Type of source: statistical	S.14
		Type of collection method: sample survey	
		Reporting units: Among enterprises purchasing agricultural products from the producers for further processing or resale those which were classified into the divisions of food and beverage production and the wholesale of agricultural products, furthermore those with other status involved in the observation	
		Content: Quantity, value and average price of agricultural products procured by processors and resale entities directly from agricultural producers.	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Monthly	
		Timeliness: t+1 (12th of the month following the reference month)	
DS59	Agricultural market supply and price survey (OSAP 1108)	Type of source: statistical	S.14
		Type of collection method: sample survey	
		Reporting units: Hall and Market Management of the Municipality of Budapest and county markets involved in the observation	
		Content: Quantity and price of agricultural products such as fruit, vegetables, eggs, livestock supplied by agricultural producers on the market.	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Monthly	
		Timeliness: t+1 (5th of the month following the reference month)	

DS60	Detailed data on completion of new dwellings and holiday houses (OSAP 1078)	Type of source: statistical	S.11, S.13, S.14
		Type of collection method: survey	
		Reporting units: Building authorities and building control authorities	
		Content: Characteristics of homes and holiday units receiving occupancy permits or certificates (number, floor area, builders, purpose, building type, form, contractors, wall, public utilities, heating, number of rooms, premises, utilities, construction period, size and design).	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Continuously	
		Timeliness: t+1 (Until the middle of the month following the issuance of a residence permit, official certificate)	
DS61	Report on cessation of buildings and dwellings (OS AP 1076)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: Primary building authorities listed in regarding Government decree	
		Content: Number, floor area, ownership, construction time, wall, equipment, public utilities and building size of ceased dwellings	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Continuously	
		Timeliness: t+1 (Until the middle of the month following the issuance of a residence permit, official certificate)	
DS62	Population census of 2011	Type of source: statistical	S.14
		Type of collection method: full-scope survey, census	
		Reporting units: private and institutional households	
		Content: Data relate to all (inhabited and uninhabited) dwellings	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Every 10 years	
		Timeliness: Figures on the dwelling stock of each year are calculated based on final figures the population census of 2011, according to the administrative division valid on 1 January of the concerning year	
DS63	Report on property assets owned by	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: local governments	

	local governments (OSAP 1616)	Content: Data relate to residential buildings and rentals managed by those local governments that possess at least 10 flats. Summary data of real properties.	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: t+80 days	
DS64	Report on the housing management activities of local governments (OSAP 1080)	Type of source: statistical	S.13, S.14
		Type of collection method: survey	
		Reporting units: Local governments of settlements having own dwelling stock	
		Content: Dwellings owned by the local governments (number of buildings and dwellings; incomes of housing management, costs; renovation, modernization; decrease of housing stock; rents; applications for rentals)	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: t+61 days	
DS65	Report on the activity of tour operators and travel agencies (OSAP 1035)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: Incorporated economic units performing tour operator and travel agency, the net turnover of tour operator or travel agency activities exceed the 50 million HUF in the reference period activities, or employed more than 4 persons	
		Content: Organized tourism data (number of travellers and night spent) in international relation	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: t+6 months	
DS66	Report on the electricity supply of settlements (OSAP 1058)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: corporations producing and supplying electricity and also engaged in residential electricity supply or managing the electricity network	
		Content: : Data on volume of electricity supplied by settlements	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	

		Timeliness: : t+105 days	
DS67	Report on the gas supply of settlements (OSAP 1059)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: Enterprises manufacturing or supplying gas, and those engaged in supplying gas to households or operating gas pipe network	
		Content: Turnover on gas supply for households by settlements	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: t+61days	
DS68	Annual report on district heating and hot water supply of settlements (OSAP 1060)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: District heating companies, other enterprises supplying district heating or hot water	
		Content: Data on incoming supply charges of district heat and hot water supply	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: t+25 days	
DS69	Data on road passenger transport (OSAP 1183)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: surveyed enterprises classified into other scheduled passenger land transport and other passenger land transport of NACE Rev.2 and other assigned enterprises.	
		Content: Data of stock of vehicles on road passenger transport, classified by counties	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: t+ 90 days	
DS70	Road and fixed-line passenger transport performances (OSAP 1189)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: surveyed enterprises classified into urban or suburban passenger land transport and other passenger land transport groups of NACE Rev.2 and other assigned enterprises	
		Content: urban passenger transport performances	
		Valuation principle: Accrual	

		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Quarterly	
		Timeliness: 15th of the month following the reference quarter	
DS71	Data on passenger transport by inland waterways (OSAP 1185)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: surveyed economic units classified into passenger transport by inland waterways	
		Content: the annual data on transport by inland waterways (quarterly income, fuel consumption, international passenger transport by countries on the Danube, stock of equipment)	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: t+ 90 days	
DS72	Interim data of telecommunication services (OSAP 1707)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: companies engaged in telecommunications activities	
		Content: Number of connected subscriber lines	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Quarterly	
		Timeliness: 40th day following the reference quarter	
DS73	Telecommunications infrastructure and services (OSAP 1708)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: companies engaged in telecommunications activities	
		Content: Connected subscriber lines by settlement	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: t+70 days (10th March following the reference year)	
DS74	Quarterly data of postal services (OSAP 2145)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: designated operators fulfilling postal and courier activities	
		Content: Pieces and total value of items until the end of the reference period (cumulative data)	

		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Quarterly	
		Timeliness: 20th of the month following the reference quarter	
DS75	Reports of Association of Hungarian Publishers (MKKE)	Type of source: administrative	S.11, S.14
		Type of collection method: data are provided to MKKE by the main book publisher companies	
		Reporting units: Association of Hungarian Book Publishers	
		Content: turnover data of books by type of books	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Book Publisher's Association (MKKE)	
		Periodicity: Annual	
		Timeliness: t+6 months	
DS76	Report on general practitioners' and family paediatricians' activities (OSAP 1021)	Type of source: statistical	S.14
		Type of collection method: survey	
		Reporting units: general practitioners and family paediatricians	
		Content: Data on GPs' and family paediatricians' praxis (number of praxis by praxis organization, type, legal status; number of GPs'/family paediatricians' by sex; number of inhabitants registered at general practitioners/family paediatricians by sex and age-group; forms of central emergency service of GPs'/family paediatricians' praxis)	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: t+45 days	
DS77	Report on hospital care cases (OSAP 2155)	Type of source: administrative data for statistical purposes	S.14
		Type of collection method: full-scope survey filled out by National Health Insurance Fund of Hungary	
		Reporting units: Hospitals	
		Content: Number of approved hospital beds, number of hospital beds in operation, hospital stay days, average length of stay, number of discharged patients, bed occupancy rate, number of patients deceased in hospital, hospital mortality rate, by fields of specialization and geographical-administrative units	
		Valuation principle: Accrual	

		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: t+5 months	
DS78	Report on the sales of public pharmacies of reimbursed and non-reimbursed pharmaceuticals (OSAP 1501)	Type of source: non-administrative data for statistical purposes	S.14
		Type of collection method: full-scope survey	
		Reporting units: Divisions of public pharmacies	
		Content: Sales volumes of reimbursed prescription only medicinal products according to categories of reimbursement	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Monthly and Annual	
		Timeliness: (1st of the second month following the reference period)	
DS79	Children's day care (OSAP 1203)	Type of source: non-administrative data for statistical purposes	S.14
		Type of collection method: full-scope survey	
		Reporting units: Children's day care providers	
		Content: Main data of places in the children's day care (authorized places, active places, places are long-term missing, new places, cease of places)	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: 31st January following the reference year	
DS80	Report on some basic social services and day-care institutions (OSAP 1207)	Type of source: non-administrative data for statistical purposes	S.14
		Type of collection method: full-scope survey	
		Reporting units: Institutions or service providers providing basic social and day care services as well as municipalities if they do not provide their care services in an institutional setting.	
		Content: Number of persons receiving social catering, domestic care, alarm system-based home assistance, community care for psychiatric patients and addicts, support service, social street work by gender and age-group, number of new care recipients, number of care recipients leaving social services, number of care recipients paying cost contribution, number of persons waiting for placement.	
		Valuation principle: Accrual	

		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: 31 January following the reference year	
DS81	Statistical report on the activities of civil society organizations and other non-profit institutions (OSAP 1156)	Type of source: statistical	S.11, S.12, S.13, S.14, S.15
		Type of collection method: survey	
		Reporting units: civil society organizations and other non-profit institutions	
		Content: number of employees, members, volunteers, incomes (subsidies and transfers by providers), sales and fees revenues, redistributed financial means or goods and services, main financial assets, production costs and expenditures, GFCF for NPISHs	
		Valuation principle: accrual	
		Organisation collecting data: HCSO	
		Periodicity: annual	
		Timeliness: t+13 months	
DS82	Statistical report of the registered churches with no business activity (OSAP 1658)	Type of source: statistical	S.15
		Type of collection method: survey	
		Reporting units: registered churches	
		Content: Total income and transfers from GG sector by main activities, total expenditure and GFCF by main activities, employment data	
		Valuation principle: accrual	
		Organisation collecting data: HCSO	
		Periodicity: annual	
		Timeliness: t+8 months	
DS83	Financial Statements of Political Parties	Type of source: administrative data source	S.15
		Type of collection method: financial statements published in the Hungarian Official Journal	
		Reporting units: Political Parties falling under Act XXXIII of 1989 on the Operation and Financial Management of Political Parties	
		Content: Total revenue and expenditure, membership fees, transfers from GG sector and other subsidies, paid transfers, total operational expenses, asset acquisitions, expenditure on political activities, other expenditure	
		Valuation principle: accrual	
		Organisation collecting data: -	
		Periodicity: annual	
		Timeliness: t+6 -12 months	
DS84	Survey on payments of	Type of source: statistical data source	S.11, S.1311,
		Type of collection method: survey	

	EU-grants (OSAP 2256)	Reporting units: Prime Minister's Office as a central budgetary unit is responsible for managing budgeted EU-funds	S.1313, S.14, S.15, S.2
		Content: use of EU-funds by NA sectors and by OP-priorities	
		Valuation principle: cash	
		Organisation collecting data: Prime Minister's Office	
		Periodicity: annual	
		Timeliness: t+8 months	
DS85	Balance of Payment data to the National Accounts (OSAP 2212)	Type of source: statistical data	S.11, S.12, S.13, S.14, S.15, S.2
		Type of collection method: survey	
		Reporting units: resident financial and non-financial enterprises, resident banks, specialised credit institutions, OFIs and European Economic Area branches in Hungary of the same type, central government agencies (tax authority, Government Debt Management Agency), non-resident central banks and Bank for International Settlements	
		Content: property income, current taxes on income, wealth, etc., other current transfers, acquisitions less disposals of non-produced assets, capital transfers by balance of payment sectors	
		Valuation principle: accrual	
		Organisation collecting data: Central Bank (MNB)	
		Periodicity: quarterly	
		Timeliness: 80th day after the reference quarter	
DS86	Personal income tax return (OSAP 2301)	Type of source: administrative data	S.14, S.2
		Type of collection method: Annual income tax declaration of natural persons and sole proprietors from Hungarian National Tax and Customs Administration	
		Reporting units: natural person	
		Content: inter alia, turnover, costs, profit, inventory, number of employed persons of sole proprietors, number and wages and salaries of Hungarian and non-Hungarian employees	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: annual	
		Timeliness: 15th of August and 15th of December following the reference year	
DS87	Data of foreign extraterritorial	Type of source: administrative data	S.14, S.2
		Type of collection method: declaration	
		Reporting units: Hungarian employees	

	organisations in Hungary (OSAP 2457)	Content: Tax and contribution bases of wages of resident staff employed at Hungarian extraterritorial organisations by extraterritorial organisation. Processed payments tax/contribution returns based on self-declaration.	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary (NAV)	
		Periodicity: annual	
		Timeliness: 150 days following the reference year	
DS88	Statistical data files on the recipients of pensions, benefits, annuities and other provisions (in January, after pension increase) (OSAP 2458)	Type of source: administrative data	S.2
		Type of collection method: The source of data is a register of Hungarian State Treasury. Pension payments are based on this register.	
		Reporting units: persons receiving pensions	
		Content: number of recipients, average full pension in January	
		Valuation principle: accrual	
		Organisation collecting data: Hungarian State Treasury	
		Periodicity: annual	
		Timeliness: t+5 (e.g. reference time: 2018 January, data available: 31 May 2018.)	
DS89	Compensation of employees paid to foreign residents employed at Hungarian extraterritorial organisations by extraterritorial organisation (OSAP 2459)	Type of source: administrative data	S.2
		Type of collection method: financial and accounting register of Ministry of Foreign Affairs and Trade	
		Reporting units: non-resident employees	
		Content: Compensation of employees paid to non-residents employed at Hungarian extraterritorial organisations by extraterritorial organisation.	
		Valuation principle: accrual	
		Organisation collecting data: Ministry of Foreign Affairs and Trade	
		Periodicity: annual	
		Timeliness: 150 days following the reference year	
DS90	Wages and salaries by country	Type of source: administrative data	S.2
		Type of collection method: Eurostat database	
		Reporting units: European Union Member States	
		Content: wages and salaries by country	
		Valuation principle: accrual	
		Organisation collecting data: Eurostat	
		Periodicity: annual	
		Timeliness: t+8 month	
DS91		Type of source: administrative data	S.2
		Type of collection method: Eurostat database	

		Reporting units: European Union Member States	
	Number of employees by country	Content: number of employees by country	
		Valuation principle: accrual	
		Organisation collecting data: Eurostat	
		Periodicity: annual	
		Timeliness: t+8 month	
DS92	Migration data	Type of source: administrative data	S.2
		Type of collection method: Eurostat database	
		Reporting units: European Union Member States	
		Content: migration data	
		Valuation principle: accrual	
		Organisation collecting data: Eurostat	
		Periodicity: annual	
		Timeliness: t+8 month	
DS93	Report on Research and Development Activities of Enterprises (OSAP 1074)	Type of source: statistical	S.11, S.15
		Type of collection method: survey	
		Reporting units: enterprises, business entities	
		Content: intramural costs of R&D by type (personal, material, services, other) extramural costs of R&D investments in assets used for R&D activity by type (buildings, machinery, software, other) funding information of R&D costs	
		Valuation principle: Frascati Manual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: Preliminary data t+7 months, final data t+10 months	
DS94	Report on Research and Development Activities of Units in Higher Education (OSAP 1072)	Type of source: statistical	S.11, S.15
		Type of collection method: survey	
		Reporting units: units in higher education	
		Content: intramural costs of R&D by type (personal, material, services, other) extramural costs of R&D investments in assets used for R&D activity by type (buildings, machinery, software, other) funding information of R&D costs	
		Valuation principle: Frascati Manual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: Preliminary data t+7 months, final data t+10 months	

DS95	Report on Research and Development Activities of on Research Institutes and Other R&D Units of the Government (OSAP 1071)	Type of source: statistical	S.11, S.15
		Type of collection method: survey	
		Reporting units: on research institutes and other R&D units of the government	
		Content: intramural costs of R&D by type (personal, material, services, other) extramural costs of R&D investments in assets used for R&D activity by type (buildings, machinery, software, other) funding information of R&D costs	
		Valuation principle: Frascati Manual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: Preliminary data t+7 months, final data t+10 months	
DS96	Survey of media broadcasting (OSAP 1174)	Type of source: statistical	S.11, S.13
		Type of collection method: survey	
		Reporting units: television and radio media broadcasters	
		Content: broadcasting time of programme by type of programme production and acquisition costs of media programme general income, costs and investments data by type	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: t+8 months	
DS97	Report on Book Publishing (OSAP 1653)	Type of source: statistical	S.11, S.14
		Type of collection method: survey	
		Reporting units: National Széchenyi Library	
		Content: number of copies, nationality of the author	
		Valuation principle:	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Quarterly	
		Timeliness: t+2 months	
DS98	Reports of Association of Hungarian Record Companies (MAHASZ)	Type of source: non administrative data for statistical purposes	S.11, S.14
		Type of collection method:	
		Reporting units: retail trade units selling musical media	
		Content: turnover data of musical works by type and origin of the musical work	
		Valuation principle: Accrual	

		Organisation collecting data: Association of Hungarian Record Companies (MAHASZ)	
		Periodicity: Annual	
		Timeliness: t+6 months	
DS99	Report of the National Media and Info-communications Authority (NMHH)	Type of source: administrative data	S.11, S.13
		Type of collection method: data transmission	
		Reporting units: Film producer companies	
		Content: production costs of films by nationality of the producer company (Hungarian, foreign, co-production)	
		Valuation principle: Accrual	
		Organisation collecting data: National Media and Info-communications Authority (NMHH)	
		Periodicity: Quarterly	
		Timeliness: t+20 days	
DS100	Society ARTISJUS Hungarian Bureau for the Protection of Authors' Rights (Artisjus)	Type of source: non administrative data for statistical purposes	S.11, S.14
		Type of collection method:	
		Reporting units: Artisjus	
		Content: royalty collected as common right management agency	
		Valuation principle: Accrual	
		Organisation collecting data: Artisjus	
		Periodicity: Annual	
		Timeliness: t+6 months	
DS101	Monthly economic survey (OSAP 2235)	Type of source: statistical	S.11
		Type of collection method: survey	
		Reporting units: Enterprises in Industry and Construction branches	
		Content: opening and closing stocks of own produced and purchased stocks of inventories	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Monthly	
		Timeliness:	
DS102	Quarterly economic survey (OSAP 2236)	Type of source: statistical	S.11
		Type of collection method: survey	
		Reporting units: Enterprises in Agriculture, Wholesale and Retail trade and Service branches	
		Content: opening and closing stocks of own produced and purchased stocks of inventories	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Quarterly	

		Timeliness:	
DS103	Business accounting data of organisations holding national strategic reserves	Type of source: accounting statements	S.13
		Type of collection method: individual data collection	
		Reporting units: Organisations holding national strategic reserves	
		Content: opening and closing stocks of own produced and purchased stocks of inventories	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: t+6 months	
DS104	Report on operational management activities of authorities (OSAP 1080)	Type of source: statistical	S.11, S.13, S.14
		Type of collection method: survey	
		Reporting units: Local governments with at least ten municipal housing units	
		Content: number, types, floor space, income, arrears, restoration, modernization, privatization, rents, contract types, local regulations	
		Valuation principle: Accrual	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: t+6 months	
DS105	Data on military equipment (OSAP 2262)	Type of source: statistical	S.13
		Type of collection method: Karát	
		Reporting units: Organizations under the Ministry of Defence	
		Content: Purchase price and average lifetime of weapon systems: Data related to investment of fixed assets and inventories are detailed according to the (Final) Budgetary Report for the current and previous year. Report of data related to purchase of weapon system by average lifetimes and by contract types.	
		Valuation principle: Accrual	
		Organisation collecting data: Ministry of Defence	
		Periodicity: Continuous	
		Timeliness: 15th of March and 15th of August after the reference year	
DS106	Estimation of dwelling construction	Type of source: Construction registries of the local governments. Supplying these data are the questionnaires numbered 1076, 1077, 1078 and 1081 (in the OSAP (National Statistical Data Collection Program) numbering system)	S.14

		Type of collection method: all-inclusive data supply, the individual elements of which are put together by settlement-, county- and country level summaries	
		Reporting units: new dwellings and holiday houses	
		Content: inter alia, e-diary codes, location data, type of builder, aim of building, etc.	
		Valuation principle: according market prices	
		Organisation collecting data: HCSO	
		Periodicity: Monthly	
		Timeliness: Preliminary data t+8 months, final data t+14 months	
DS107	Individual data from building e-diaries	Type of source: Administrative data	S.11, S.12, S.13, S.14
		Type of collection method: data transmission	
		Reporting units: All business entities, budgetary and non-profit organizations	
		Content: inter alia, tax number of investor, calculated building value, name of construction, opening date of the e-diary	
		Valuation principle: according market prices	
		Organisation collecting data: Prime Ministry Office	
		Periodicity: monthly	
		Timeliness: Preliminary data t+8 months, final data t+14 months	
DS108	Database of projects involved in fixed asset investments financed from EU sources	Type of source: Administrative data	S.11, S.12, S.13
		Type of collection method: data transmission	
		Reporting units: All business entities, budgetary and non-profit organizations	
		Content: inter alia, location of project, value of the contract, deadline of the project, date and value of financial settlements, etc.	
		Valuation principle: according market prices	
		Organisation collecting data: Prime Ministry Office	
		Periodicity: quarterly	
		Timeliness: Preliminary data t+8 months, final data t+14 months	
DS109	Financial statements of Pension Reform and Debt Reduction Fund	Type of source: administrative data source	S.1314
		Type of collection method: total data from reporting unit	
		Reporting units: Pension Fund and Health Care Fund and budgetary institutions that operates the SS fund	
		Content: Financing expenses and revenues, balance sheets, profit and loss account	
		Valuation principle: cash	
		Organisation collecting data: Hungarian State Treasury	
		Periodicity: Annual	
		Timeliness: t+5 months	

DS110	Land area and sown area, 1st June (OSAP 1082)	Type of source: statistical	S.11, S.14
		Type of collection method: survey	
		Reporting units: agricultural enterprises, who use agricultural land area	
		Content: Land area by land use categories, land market, base area of crops under glass or plastic cover, total area used for mushroom producing, utilisation of arable land area, sown area, land area by land use categories and county	
		Valuation principle:	
		Organisation collecting data: Hungarian Central Statistical Office	
		Periodicity: Annual	
		Timeliness: 6th June	
DS111	Farm Accountancy Data Network (FADN)	Type of source: statistical	S.11, S.14
		Type of collection method: survey	
		Reporting units: individual and corporate farms	
		Content: The Farm Accountancy Data Network (FADN) as a representative information system has been established by the European Commission (EC) for the analysis of the incomes and economic activities of agricultural farms. The Hungarian FADN meets the requirements of the EC as well as the information needs of domestic users. The Hungarian FADN system consists of ca. 1900 individual and corporate farms based on business records in their book-keeping.	
		Valuation principle:	
		Organisation collecting data: Research Institute of Agricultural Economics	
		Periodicity: Annual	
		Timeliness: t + 9 months	
DS112	Structure of Earnings Survey (SES)	Type of source: statistical	S.11, S.14, S.12
		Type of collection method: survey	
		Reporting units: Business Organizations (Budget Organizations, Enterprises, Non-profit Organizations)	
		Content: Wage and earnings data of employees in reporting units, gender, age, education, occupations and classification.	
		Valuation principle:	
		Organisation collecting data: Ministry of National Economy	
		Periodicity: Annual	
		Timeliness: t + 9 months	
DS113	Extra budgetary funds accounts	Type of source: administrative data source	S.1311
		Type of collection method: total data from reporting units	

		Reporting units: extra budgetary funds	
		Content: Budgetary expenditures and revenues total and by government functions, financing expenses and revenues, balance sheets, profit and loss account	
		Valuation principle: cash	
		Organisation collecting data: Hungarian State Treasury	
		Periodicity: Annual	
		Timeliness: t+5 month	
DS114	Hungarian travelling abroad (OSAP 2007)	Type of source: statistical	S.14, S.2
		Type of collection method: voluntary cross-boarding survey	
		Reporting units: outgoing Hungarian travellers, who cross the border, including participants in package tours, (excluding lorry drivers) they are interviewed on Budapest Airport and at the border crossing points, on pre-determined interviewing days;	
		Content: Expenditure in HUF during visiting abroad, motivation of the visit, length of stay, partner countries, demography	
		Valuation principle: accrual	
		Organisation collecting data: HCSO	
		Periodicity: quarterly and continuous	
		Timeliness: t+55 days	
DS115	Tourism and other expenditures of foreigners in Hungary (OSAP 1943)	Type of source: statistical	S.14, S.2
		Type of collection method: voluntary cross-boarding survey;	
		Reporting units: ingoing foreign visitors, who cross the border, including participants in package tours, (excluding lorry drivers) they are interviewed on Budapest Airport and at the border crossing points, on pre-determined interviewing days;	
		Content: Expenditure in HUF during visit in Hungary by products and services, motivation of the visit, length of stay, nationality of tourist, demography	
		Valuation principle: accrual	
		Organisation collecting data: HCSO	
		Periodicity: quarterly and continuous	
		Timeliness: t+55 days	
DS116	Survey on international trade in services (OSAP 1470)	Type of source: statistical	S.2
		Type of collection method: mandatory, sampling survey	
		Reporting units: trader (enterprises, government bodies and agencies, sole proprietors) providing or acquiring international service transactions	
		Content: identifying number of service provider, import/export services, transaction (EBOPS) code, value of services, partner country etc.	

		Valuation principle: accrual	
		Organisation collecting data: HCSO	
		Periodicity: quarterly	
		Timeliness: t+40 days, final version t+12 months	
DS117	Survey on trade with non EU countries (OSAP 2193)	Type of source: statistical	S.2
		Type of collection method: sampling survey	
		Reporting units: enterprise exempted from providing Single Administrative Document (SAD) (from traders under the centralized customs clearance regime)	
		Content: statistical value of trade, invoice value of trade, commodity (defined by Combined nomenclature code), net mass, quantity in supplementary unit, country of destination, country of origin, country of consignment, mode of transport, Nature of Transaction etc.	
		Valuation principle: accrual	
		Organisation collecting data: HCSO	
		Periodicity: monthly	
		Timeliness: on t+40 days detailed information is available, final version t+9 months	
DS118	Custom declaration for import	Type of source: administrative	S.2
		Type of collection method: monthly mandatory accounting statements	
		Reporting units: entity (enterprise, private individual, other trader) reported as importer (addressee) on the Single Administrative Document (SAD)	
		Content: statistical value of trade, invoice value of trade, commodity (defined by Combined nomenclature code), net mass, quantity in supplementary unit, country of destination, country of origin, country of consignment, mode of transport, Nature of Transaction etc.	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: monthly	
		Timeliness: on t+40 days detailed information is available, final version t+9 months	
DS119	Custom declaration for export	Type of source: administrative	S.2
		Type of collection method: monthly mandatory accounting statements	
		Reporting units: entity (enterprise, private individual, other trader) reported as exporter (consignor) on the Single Administrative Document (SAD)	
		Content: statistical value of trade, invoice value of trade, commodity (defined by Combined nomenclature code), net mass, quantity in supplementary unit, country of	

		destination, country of origin, country of consignment, mode of transport, Nature of Transaction etc.	
		Valuation principle: accrual	
		Organisation collecting data: National Tax and Customs Administration of Hungary	
		Periodicity: monthly	
		Timeliness: : detailed information is available for **t**+40 days, final version t+9 months	
DS120	Survey of dispatch (OSAP2010)	Type of source: statistical	S.2
		Type of collection method: sampling survey	
		Reporting units: Intra EU trader (exporter) according to value added tax (VAT) information over statistical threshold	
		Content: statistical value of trade, invoice value of trade, commodity (defined by Combined nomenclature code), net mass, quantity in supplementary unit, partner country (country of destination), mode of transport, delivery term, Nature of Transaction, etc.	
		Valuation principle: accrual	
		Organisation collecting data: HCSO	
		Periodicity: monthly	
		Timeliness: t+40 days first release, on t+55 days detailed information is available, t+60 days second release, t+9 months final data	
DS121	Simplified survey of dispatch (OSAP 2011)	Type of source: statistical	S.2
		Type of collection method: sampling survey	
		Reporting units: Intra EU trader (exporter) according to value added tax (VAT) information over statistical threshold	
		Content: invoice value of trade, commodity (defined by Combined nomenclature code), net mass, partner country (country of destination), mode of transport, Nature of Transaction etc.	
		Valuation principle: accrual	
		Organisation collecting data: HCSO	
		Periodicity: monthly	
		Timeliness: t+40 days first release, on t+55 days detailed information is available, t+60 days second release, t+9 months final data	
DS122	Survey of arrival (OSAP 2012)	Type of source: statistical	S.2
		Type of collection method: sampling survey	
		Reporting units: Intra EU trader (importer) according to value added tax (VAT) information over statistical threshold	

		Content: statistical value of trade, invoice value of trade, commodity (defined by Combined nomenclature code), net mass, quantity in supplementary unit, country of consignment, country of origin, mode of transport, delivery term, Nature of Transaction, etc.	
		Valuation principle: accrual	
		Organisation collecting data: HCSO	
		Periodicity: monthly	
		Timeliness: t+40 days first release, on t+55 days detailed information is available, t+60 days second release, t+9 months final data	
DS123	Simplified survey of arrival (OSAP 2013)	Type of source: statistical	S.2
		Type of collection method: sampling survey	
		Reporting units: Intra EU trader (importer) according to value added tax (VAT) information over statistical threshold	
		Content: invoice value of trade, commodity (defined by Combined nomenclature code), net mass, country of consignment, country of origin, mode of transport, Nature of Transaction, etc.	
		Valuation principle: accrual	
		Organisation collecting data: HCSO	
		Periodicity: monthly	
		Timeliness: t+40 days first release, on t+55 days detailed information is available, t+60 days second release, t+9 months final data	

The main input data source of sector S.11 is the KAB, which contains the following data sources listed above:

·   DS2 Annual integrated economic survey

·   DS3 Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29)

·   DS4 Corporate tax returns of non-financial and financial corporations that changed to different calendar year (29EUD)

·   DS5 Simplified entrepren-eurial tax declaration form (71EVA)

·   DS6 Simplified entrepren-eurial tax declaration form (43EVA)

·   DS7 Fixed-rate tax of low tax-bracket enterprises declaration form (KATA)

·   DS8 Small business tax declaration form (KIVA)

·   DS13 Declaration on the application for certain subsidies from general government (11)

·   DS14 Declaration of tax on public financed pharmaceutical products (51)

·   DS15 Gambling tax declaration (78)

·   DS16 Taxes on phone services declaration (91)

·   DS17 Advertising tax declaration (94)

- DS18 Public health product tax declaration (NETA)
- DS29 Declaration on tax and contribution liabilities (1101)
- DS65 Report on the activity of tour operators and travel agencies (OSAP 1035)
- DS81 Statistical report on the activities of civil society organizations and other non-profit institutions (OSAP 1156)

KAB contains basic data, which are a combination of statistical survey data and tax return data. Estimations are made outside the KAB. Data stored in KAB are used to make estimations.

Data sources which are included in KAB are listed in Section C because they may be directly used by other sectors too.

Section D. Description by transaction

Notes: The GNI Inventory of Hungary is under construction and will be finished at the end of the year. Rewritten GNI Inventory is planned to publish in November 2019.
In many cases Section D contains the short description of the applied method. The reference to GNI Inventory is not essential, but by the description of GNI Inventory a deeper insight can be gained on the certain issues involved.

	Sources	Methods
P.11 - Market output:		
Resources		
S.11	Common Database (KAB) Business Register of HCSO (DS1) VAT return (DS19) and VAT audit data (OSAP2368) (DS20) Food balance (DS9) Statistical survey on sales and revenues of agriculture, forestry and fishing (OSAP 1758) (DS10) Inputs of agricultural and forestry production (OSAP 2128) (DS11) Financial reports on central government units (DS36) Financial reports on local government units (DS41)	The main input data source of non-financial corporations sector is the KAB. This database is operated by the Business Statistics Department, where data from integrated economic statistical surveys are supplemented with corporate tax returns data at individual (enterprise) level. Data for non-profit institutions serving enterprises are from Statistical report on the activity of non-profit organizations. Conceptual adjustments were made for taxes and subsidies on products, holding gains and other adjustments. Exhaustiveness adjustments were made for N4 (missing companies), N6, N7 (tips, wages and salaries in kind). Adjustments are detailed in GNI Inventory of Hungary in chapter 3.4.1, 7.1.3.5, 7.1.3.7 and 7.1.3.9.

S.12	Statistical balance sheet and profit and loss statement of credit institutions (OSAP1713) (D21) Annual profit and loss account and operating costs of MNB (DS22) Profit and loss accounts supplied (for Other monetary institutions, Other financial intermediaries, Insurance corporations, mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (DS31) Corporate tax returns of National Tax and Customs Administration of Hungary (NAV) (DS3) Simplified entrepreneurial tax declaration form (71EVA) (DS5) Simplified entrepreneurial tax declaration form (43EVA) (DS6) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3) Conversion fees received and paid (DS28) Data supply to the allocation of FISIM by user sectors (DS23) Financial reports on central government units (DS36) Financial reports on local government units (DS41)	Source data are used directly. Methodological adjustments according to ESA 2010 (FISIM, conversion fee, insurance claims adjustment, exclusion of estimated income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) Calculation method is detailed in GNI Inventory of Hungary in chapter 3.9.2. FISIM is detailed in GNI Inventory of Hungary in chapter 3.9.3.1.
S.13	Annual financial reports of the central budgetary institutions (DS36) Statistical surveys on non-profit institutions classified in government (DS81)	Source data are used directly. These data are mainly the revenues from the sale of Research and Development, which is recorded as revenues from secondary market output.

S.14	Business Register of HCSO (DS1), Personal Income tax return (DS86) Simplified entrepreneurial tax declaration (EVA) (DS5) VAT return (DS19) and VAT audit data (OSAP2367) (DS43) Report on other accommodation units for business purposes (OSAP 1761) (DS45) Report on accommodation establishments (OSAP 1036) (DS46) Private lessons of national competence test (2464) (DS47) Inputs of agricultural and forestry production (OSAP 2128)(DS11) Survey on agricultural product procurement (OSAP 1097) (DS58) Report on activities of institutions of public education (1410) (DS48) Report on general practitioners' and family paediatricians' activities (OSAP 1021) (DS76) Report on patient turnover in specialized outpatient care (OSAP 2159) (DS49) Report on hospital care cases (OSAP 2155) (DS77) Information from the experts of Drug Focus Point of Hungary (DS50) Information from the experts of Hungarian Association of Sex Workers (DS50) Report on the sales turnover of retail trade and catering (OSAP 1045) (DS56) Report on the sales of retail trade and catering by commodity groups (OSAP 1646) (DS57)	Model based method are used for the estimation of individual entrepreneurs. Direct method are used for the estimation on agricultural enterprises. Benchmark Extrapolation techniques are applied on the estimation of private rent, private teaching, and gratitude money. The value of originals are estimated by modelling the net present value of future royalty payments (GNI Inventory 5.10.3.6.4.). The amount of Tips was estimated on the basis of the output of individual entrepreneurs by industries. The illegal activities (drug, smuggling and prostitution) were estimated on the bases of experts' reports. Corrections for exhaustiveness (N1, N2, N5, N6, N7) were made. More detail is provided in the GNI Inventory of Hungary, see chapter 1.3. (Table 7.)
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.

P.12 - Output for own final use:		
Resources		
S.11	Common Database (KAB), Business Register of HCSO (DS1), Report on Research and Development Activities of Enterprises (OSAP 1074), (DS93), Report on Research and Development Activities of Units in Higher Education (OSAP 1072), (DS94), Report on Research and Development Activities of on Research Institutes and Other R&D Units of the Government (OSAP 1071) (DS95)	Source data are used mainly directly. Own production capitalized is included in output for own final use in S.11. Conceptual adjustments were made for mineral exploration, originals, own account software and databases, own account R&D, imputation of operating surplus for own account GFCF (mark up). There were no exhaustiveness adjustments for P.12. More detail is provided in the GNI Inventory of Hungary in chapter 3.3.1 and 3.4.1.
S.12	Annual profit and loss account and operating costs of MNB (DS22) Profit and loss accounts supplied (for Other monetary institutions, Other financial intermediaries, Insurance corporations, mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (DS31) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3)	Source data are used directly. Conceptual adjustment according to ESA 2010: own-account software and databases GFCF are recorded here. Calculation method is detailed in GNI Inventory of Hungary in chapter 3.9.2. and 5.10.3.6.3.
S.13	Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial statements of corporations classified in government (DS40) Statistical surveys on non-profit institutions classsified in government (DS81)	Source data are used directly. P.12 includes data of research and development, which is accounted according to ESA2010 3.83.c. Furthermore, its components are own-account GFCF (e.g. entertainment, literary or artistic originals and own-account software and databases data connected to budgetary institutions).

S.14	Household Budget and Living Condition Survey (OSAP 2154 and 1968) and diary-keeping (OSAP 2153) (DS53) Agricultural market supply and price survey (OSAP 1108) (DS59) December survey of farms operated by households (OSAP 2219 and 2375) (DS44) Survey on agricultural product procurement (OSAP 1097)(DS58) Detailed data on completion of new dwellings and holiday houses (OSAP 1078) (DS60) Population census of 2011 (DS62) Report on property assets owned by local governments (OSAP 1616) (DS63) Report on the housing management activities of local governments (OSAP 1080) (DS64) Farm Accountancy Data Network (FADN) (DS111) Annual data of agricultural enterprises (OSAP 2128) (DS11)	Estimation of output of owner-occupied dwelling services (imputed rentals) is made using user-cost method. In case of Private households employing domestic staff benchmark extrapolation was used to get NA figure. In case of Own final use of agricultural products the commodity flow method was used. The quantity price method (standardized average costs per 1 m2) was used for own account construction. Corrections for exhaustiveness (N3) were made. More detail is provided in the GNI Inventory of Hungary, see chapter 1.3. (Table 7.) and 5.10.3.1.1.
S.15	Report on Research and Development Activities of Enterprises (DS93) Report on Research and Development Activities of Units in Higher Education (DS94) Report on Research and Development Activities of on Research Institutes and Other R&D Units of the Government (DS95)	Only R&D production for own final use.
S.2	Not applicable.	Not applicable.
P.13 - Non-market output:		
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.

S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Extra-budgetary funds accounts (DS113) Financial statements of corporations classified in government (DS40) Statistical surveys on non-profit institutions classified in government (DS81) Financial statements of Pension Reform and Debt Reduction Fund (DS109) Financial reports on social security funds (DS42)	This item is subdivided into two parts: payments for non-market output (P.2+ D.1 +P.51C + D.29 – D.39) and non-market output, other (purchases by general government of goods and services produced by market producers that are supplied to households).
S.14	Not applicable.	Not applicable.
S.15	Statistical report on the activities of civil society organizations and other non-profit institutions (DS81)	Source data are used with exception of the registered churches and the political parties where no direct data source is currently available, and assumingly being small, this item is not estimated. P.132: calculated as a residual: D.1+P.51C+D.29-D.39+P.2-P.12-P.131
S.2	Not applicable.	Not applicable.
P.2 - Intermediate consumption:		
Uses		

| S.11 | Common Database (KAB)
Business Register of HCSO (DS1)
Food balance (DS9)
Statistical survey on sales and revenues of agriculture, forestry and fishing (OSAP 1758), (DS10)
Inputs of agricultural and forestry production (OSAP 2128) (DS11)
Mining royalty data (DS12)
VAT return (DS19) and VAT audit data (OSAP2368) (DS20)
Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23)
Conversion fees received and paid (OSAP 2469) (DS28)
Report on Research and Development Activities of Enterprises (OSAP 1074) (DS93)
Report on Research and Development Activities of Units in Higher Education (OSAP 1072) (DS94)
Report on Research and Development Activities of on Research Institutes and Other R&D Units of the Government (OSAP 1071) (DS95) | The main input data source is the KAB.
Conceptual adjustments were made for holding gains, FISIM, conversion fees, adjustments of other services, rents on land and other adjustments.
Exhaustiveness adjustments were made for N4 (missing companies), N6, N7 (reimbursed costs, wages and salaries in kind).
Adjustments are detailed in GNI Inventory of Hungary in chapter 3.4.1, 7.1.3.5, 7.1.3.7 and 7.1.3.9. |

| S.12 | Statistical balance sheet and profit and loss statement of credit institutions (OSAP1713) (D21)
Annual profit and loss account and operating costs of MNB (DS22)
Profit and loss accounts supplied (for Other monetary institutions, Other financial intermediaries, Insurance corporations, mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (DS31)
Corporate tax returns of National Tax and Customs Administration of Hungary (NAV) (DS3)
Simplified entrepreneurial tax declaration form (71EVA) (DS5)
Simplified entrepreneurial tax declaration form (43EVA) (DS6)
Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3)
Conversion fees received and paid (DS28)
Data supply to the allocation of FISIM by user sectors (DS23) | Source data are used directly.
Methodological adjustments according to ESA 2010 (allocation of FISIM, conversion fee, allocation of the part of the output of the Central bank to the intermediate consumption of subsectors S.122 and S.125, estimation of reinsurance premiums supplements etc.).
Corrections for exhaustiveness (N7) were made. Calculation method is detailed in GNI Inventory of Hungary in chapter 3.9.2. |
| S.13 | State budget execution (DS37)
Annual financial reports of the central budgetary institutions (DS36)
Annual financial reports of the local budgetary institutions (DS41)
extra-budgetary funds accounts (DS113)
Financial statements of corporations classified in government (DS40)
Statistical surveys on non-profit institutions classified in government (DS81) | Source data are used directly. There are some adjustments: military equipment, costs on insurance of assets, invoiced services, VAT adjustment, FISIM, service fees paid to companies classified to government (D.73).
Accrual adjustment is made with the delays in payments according to the changes in stock of payables for goods and services. |

	Financial statements of Pension Reform and Debt Reduction Fund (DS109) Financial reports on social security funds (DS42)	
S.14	Business Register of HCSO (DS1), Personal Income tax return (DS86) Simplified entrepreneurial tax declaration (EVA) (DS5) Household Budget and Living Condition Survey (OSAP 2154 and 1968) and diary-keeping (OSAP 2153)(DS53) Inputs of agricultural and forestry production (OSAP 2128) (DS11) Detailed data on completion of new dwellings and holiday houses (OSAP 1078) (DS60) Agricultural market supply and price survey (OSAP 1108) (DS59) December survey of farms operated by households (OSAP 2219 and 2375) (DS44)	Adjustment was made for FISIM . More detail is provided in the GNI Inventory of Hungary , see chapter 1.3. (Table 7.)
S.15	Statistical report on the activities of civil society organizations and other non-profit institutions (DS81) Statistical report of the registered churches with no business activity (DS82) Financial Statements of Political Parties (DS83)	Source data are used. Each component is known from non-profit data collection (DS81). Except: - data for registered churches (and their institutions) estimated from total expenditure available by industries and total personnel expenses reported - data for political parties are estimated from operating costs reported.
S.2	Not applicable.	Not applicable.

P.31 - Individual consumption expenditure:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	State budget execution (DS37), Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial statements of corporations classified in government (DS40) Statistical surveys on non-profit institutions classified in government (DS81) Financial statements of Pension Reform and Debt Reduction Fund (DS109) Financial reports on social security funds (DS42)	Source data are used directly. From the output (P.1) is deducted the own account capital formation (P.12), market output (P.11) and payments for non-market output (P.131). The next step is the split between individual and collective consumption. After that the purchases by general government of goods and services produced by market producers that are supplied to households, as social transfers in kind (D.632) is added. Individual consumption includes canteens in workplaces and schools, accommodation in colleges, a large part of education, health care, social assistance, sport, cultural services and other services.
S.14	Household Budget and Living Condition Survey (OSAP 2154 and 1968) and diary-keeping (OSAP 2153) (DS53) Report on the sales turnover of retail trade and catering (OSAP 1045)(DS56) Report on the sales of retail trade and catering by commodity groups (OSAP 1646)(DS57) Population census of 2011 (DS62), Report on property assets owned by local governments (OSAP 1616) (DS63) Report on the housing management activities of local governments (OSAP 1080) (DS64),Report on the activity of tour operators and travel agencies (OSAP 1035) (DS65) Tourism and other expenditures of foreigners in Hungary (Inbound tourism) (OSAP 1943)(DS115), Hungarian travelling abroad (Outbound tourism) (OSAP 2007)(DS114), Report on the electricity supply of settlements (OSAP	HFCE is estimated by commodity groups and by source of income. Benchmark extrapolation are used. All necessary adjustments are made to get the aggregate HFCE estimates – raw data are adjusted for conceptual adjustments such as: consumption of own agricultural products, wages and salaries in kind, and so on. Correction for exhaustiveness were made (N2, N3, N7), see GNI Inventory Table 228. More detail is provided in the GNI Inventory of Hungary, see chapter 5.1.1. and 5.7.

	1058)(DS66), Report on the gas supply of settlements (OSAP 1059)(DS67), Annual report on district heating and hot water supply of settlements (OSAP 1060)(DS68), Data on road passenger transport (OSAP 1183)(DS69), Road and fixed-line passenger transport performances (OSAP 1189) (DS70), Data on passenger transport by inland waterways (OSAP 1185)(DS71), Interim data of telecommunication services (OSAP 1707) (DS72), Telecommunications infrastructure and services (OSAP 1708)(DS73), Quarterly data of postal services (OSAP 2145) (DS74), Reports of Association of Hungarian Publishers (MKKE)(DS75), Report on general practitioners' and family paediatricians' activities (OSAP 1021) (DS76), Report on patient turnover in specialized outpatient care (OSAP 2159)(DS49), Report on hospital care cases (OSAP 2155) (DS77), Report on the sales of public pharmacies of reimbursed and non-reimbursed pharmaceuticals (OSAP 1501)(DS78) Children's day care (OSAP 1203)(DS79), Report on some basic social services and day-care institutions (OSAP 1207)(DS80) Reports of Association of Hungarian Publishers (MKKE) (DS75), Information from the experts of Drug Focus Point of Hungary (DS50) Information from the experts of Hungarian Association of Sex Workers (DS51), Project Sun (DS52), Expenditure and revenues on gambling (OSAP 1633) (DS55)	
S.15	see D.63 Uses	Equal to D.63 Uses.
S.2	Not applicable.	Not applicable.

P.32 - Collective consumption expenditure:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	State budget execution (DS37), Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial statements of corporations classified in government (DS40) Statistical surveys on non-profit institutions classified in government (DS81) Financial statements of Pension Reform and Debt Reduction Fund (DS109) Financial reports on social security funds (DS42)	Source data are used directly. From the output (P.1) is deducted the own account capital formation (P.12), market output (P.11) and payments for non-market output (P.131). The next step is the split between individual and collective consumption. Individual consumption was listing, the rest is accounted as collective consumption.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
P.51G - Gross fixed capital formation:		
Uses		

S.11	Annual integrated economic survey (DS2)	Source data are used like Annual integrated economic survey
	Report on Research and Development Activities of Enterprises (OSAP 1074) (DS93)	and Statistical report on the activities of civil society organizations and other non-profit institutions and add some
	Report on Research and Development Activities of Units in Higher Education (OSAP 1072) (DS94)	estimation like R&D, entertainment, literary or artistic originals, own-account production of software and databases,
	Report on Research and Development Activities of on Research Institutes and Other R&D Units of the Government (OSAP 1071) (DS95)	mark-up, new dwellings, land, etc. See GNI Inventory, chapter 5.10.2.3.1. and in general 5.10.
	Reports of Association of Hungarian Publishers (MKKE) (DS75)	
	Survey of media broadcasting (OSAP 1174) (DS96)	
	Report on Book Publishing (OSAP 1653) (DS97)	
	Reports of Association of Hungarian Record Companies (MAHASZ) (DS98)	
	Report of the National Media and Info-communications Authority (NMHH) (DS99)	
	Society ARTISJUS Hungarian Bureau for the Protection of Authors' Rights (Artisjus) (DS100)	
	Report on operational management activities of authorities (OSAP 1080) (S104)	
	Individual data from building e-diaries (DS107)	
	Database of projects involved in fixed asset investments financed from EU sources (DS108)	
	Land area and sown area, 1st June (OSAP 1082) (DS110)	
	Dwellings datas from Detailed data on completion of new dwellings and holiday houses (OSAP 1078) (DS60)	
	Farm Accountancy Data Network (FADN) (DS111)	
	Inputs of agricultural and forestry production (OSAP 2128) (DS11)	
	Structure of Earnings Survey (SES) (DS112)	
	Statistical report on the activities of civil society organizations and other non-profit institutions (DS81)	
	KAB - common database	

S.12	Annual integrated economic survey (DS2) Report on Research and Development Activities of Enterprises (OSAP 1074) (DS93) Report on Research and Development Activities of Units in Higher Education (OSAP 1072) (DS94) Report on Research and Development Activities of on Research Institutes and Other R&D Units of the Government (OSAP 1071) (DS95) Individual data from building e-diaries (DS107) Database of projects involved in fixed asset investments financed from EU sources (DS108) Structure of Earnings Survey (SES) (DS112) Statistical report on the activities of civil society organizations and other non-profit institutions (DS81) KAB - common database	Source data are used like Annual integrated economic survey and Statistical report on the activities of civil society organizations and other non-profit institutions and add some estimation like R&D, own-account production of software and databases, mark-up, etc. See GNI Inventory, chapter 5.10.2.3.1. and in general 5.10.
S.13	Annual integrated economic survey (DS2) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Report on the housing management activities of local governments (OSAP 1080) (DS64) Statistical report on the activities of civil society organizations and other non-profit institutions (DS81) Survey of media broadcasting (OSAP 1174) (DS96) Report of the National Media and Info-communications Authority (NMHH) (DS99) Report on operational management activities of authorities (OSAP 1080) (S104) Data on military equipment (DS105) Individual data from building e-diaries (DS107)	The annual integrated economic survey covers all government units classified in GG. Data in annual survey (available in August) is cross checked with the budget report of government institutions at individual level; missing data in the survey is imputed from budget report. Financial statements and statistical surveys are used to complement the GFCF survey in case of corporations and non-profit institutions classified in GG which are not observed. Direct data about military equipment and estimated data like R&D, new dwellings, entertainment, literary or artistic originals, own-account production of software and databases are added. See GNI Inventory, chapter 5.10.2.3.2. and in general 5.10.

	Database of projects involved in fixed asset investments financed from EU sources (DS108) Dwellings data from Detailed data on completion of new dwellings and holiday houses (OSAP 1078) (DS60) Report of the National Media and Info-communications Authority (NMHH) (DS99)	
S.14	Annual integrated economic survey (DS2) Land area and sown area, 1st June (OSAP 1082) (DS110) Farm Accountancy Data Network (FADN) (DS111) Inputs of agricultural and forestry production (OSAP 2128) (DS11) Dwellings data from Detailed data on completion of new dwellings and holiday houses (OSAP 1078) (DS60) Report on cessation of buildings and dwellings (OSAP 1076) (DS61) Report on Book Publishing (OSAP 1653) (DS97) Reports of Association of Hungarian Record Companies (MAHASZ) (DS98) Society ARTISJUS Hungarian Bureau for the Protection of Authors' Rights (Artisjus) (DS100) Report on operational management activities of authorities (OSAP 1080) (S104) Estimation of dwelling construction (DS106) KAB - common database Structure of Earnings Survey (SES) (DS112)	Source data are used like Annual integrated economic survey and add some estimation like dwellings, own-account production of software and databases, land. PIM method, see GNI Inventory , Chapter 4.12.3. Dwellings in chapter 5.10.3.1.
S.15	Annual integrated economic survey (DS2) Statistical report on the activities of civil society organizations and other non-profit institutions (DS81) Statistical report of the registered churches with no business activity (DS82)	Mainly direct data of annual integrated economic survey's GFCF part are used. This is validated and supplemented by data of the non-profit data collection's. Direct data for registered churches are available from the separate survey.

S.2	Not applicable.	Not applicable.
P.52 - Changes in inventories:		
Uses		
S.11	KAB database Monthly and quarterly integrated economic statistical survey (DS101) (DS102) Annual integrated economic survey (DS2)	The estimation for changes in inventories is made separately by types of goods, by sectors and by industries and are estimated quarterly due to the velocity of turnover of the inventories and its seasonality manner. Annual data come from the KAB database and other conceptual adjustments are made. See GNI Inventory, Chapter 5.11.
S.12	Not applicable.	Not applicable.
S.13	Annual financial reports of the central budgetary institutions (DS36) Annual integrated economic survey (DS2) Business accounting data of organisations holding national strategic reserves (DS103)	In the financial reports there is an item: expenditure of state inventories and reserves, and this item is corrected by the survey data on changes in inventories.
S.14	KAB database Monthly and quarterly integrated economic statistical survey (DS101) (DS102) Annual integrated economic survey (DS2)	The estimation for changes in inventories is made separately by types of goods, by sectors and by industries and are estimated quarterly due to the velocity of turnover of the inventories and its seasonality manner. Annual data come from the KAB database and other conceptual adjustments are made. See GNI Inventory, Chapter 5.11.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
P.53 - Acquisitions less disposals of valuables:		
Uses		

S.11	KAB - common database Survey of dispatch (OSAP 2010) (DS120) Simplified survey of dispatch (OSAP 2011) (DS121) Survey of arrival (OSAP 2012) (DS122) Simplified survey of arrival (OSAP 2013) (DS123) Survey on trade with non EU countries (OSAP 2193)	Source data are used and add calculated margins from direct data.
S.12	Not applicable.	Not applicable.
S.13	Survey of dispatch (OSAP 2010) (DS120) Simplified survey of dispatch (OSAP 2011) (DS121) Survey of arrival (OSAP 2012) (DS122) Simplified survey of arrival (OSAP 2013) (DS123) Survey on trade with non EU countries (OSAP 2193)	Source data are used.
S.14	Survey of dispatch (OSAP 2010) (DS120) Simplified survey of dispatch (OSAP 2011) (DS121) Survey of arrival (OSAP 2012) (DS122) Simplified survey of arrival (OSAP 2013) (DS123) Survey on trade with non EU countries (OSAP 2193)	Source data are used and calculated margins from direct data.
S.15	Survey of dispatch (OSAP 2010) (DS120) Simplified survey of dispatch (OSAP 2011) (DS121) Survey of arrival (OSAP 2012) (DS122) Simplified survey of arrival (OSAP 2013) (DS123) Survey on trade with non EU countries (OSAP 2193)	Source data are used.
S.2	Not applicable.	Not applicable.
P.61 - Exports of goods:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.

S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Survey on trade with non EU countries (OSAP 2193) (DS117) Custom declaration for export (DS119) Survey of dispatch (OSAP2010) (DS120) Simplified survey of dispatch (OSAP 2011) (DS121) Information from the experts of Drug Focus Point of Hungary (DS50)	Data are taken from foreign trade statistics. The details on exports of goods are described in ESA 2010 GNI Inventory of Hungary Chapter 5.13.
P.62 - Exports of services:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Tourism and other expenditures of foreigners in Hungary (OSAP 1943) (DS115) Survey on international trade in services (OSAP 1470) (DS116) Information from the experts of Drug Focus Point of Hungary (DS50) Information from the experts of Hungarian Association of Sex Workers (DS51) Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23) Conversion fees received and paid (OSAP 2469)	The data is taken from foreign trade statistics. The details on exports of services are described in ESA 2010 GNI Inventory of Hungary Chapter 5.14.

	Balance of Payment data to the National Accounts (OSAP 2212) (DS85)	
P.71 - Imports of goods:		
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Survey on trade with non EU countries (OSAP 2193) (DS117) Custom declaration for import (DS118) Survey of arrival (OSAP 2012) (DS122) Simplified survey of arrival (OSAP 2013) (DS123) Information from the experts of Drug Focus Point of Hungary (DS50) Project Sun (DS52)	The data is taken from foreign trade statistics. The details on exports of services are described in ESA 2010 GNI Inventory of Hungary Chapter 5.14.
P.72 - Imports of services:		
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.

S.2	Hungarian travelling abroad (OSAP 2007) (DS114) Survey on international trade in services (OSAP 1470) (DS116) Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23) Conversion fees received and paid (OSAP 2469) Balance of Payment data to the National Accounts (OSAP 2212) (DS85)	The data is taken from foreign trade statistics. The details on exports of services are described in ESA 2010 GNI Inventory of Hungary Chapter 5.14.
D.11 - Wages and salaries:		
Uses		
S.11	Common Database (KAB) is used as the main input data source Annual integrated economic statistical surveys (DS2) Labour Cost Survey (LCS) (DS33) Statistical report on the activities of civil society organizations and other non-profit institutions (DS81)	Source data are used directly. Labour cost survey are used for adjustment. Corrections for exhaustiveness (N7) are also made. See detailes in GNI Inventory 4.7.1.
S.12	Statistical balance sheet and profit and loss statement of credit institutions (OSAP1713) (D21) Annual profit and loss account and operating costs of MNB (DS22) Profit and loss accounts supplied (for Other monetary institutions, Other financial intermediaries, Insurance corporations, mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (DS31) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3) Simplified entrepreneurial tax declaration form (71EVA) (DS5)	Source data are used directly. Labour cost survey are used for adjustment. Corrections for exhaustiveness (N7) are also made. Wages and salaries calculation method is detailed in GNI Inventory of Hungary in chapter 4.7.1.2.2.

	Simplified entrepreneurial tax declaration form (43EVA) (DS6) Financial reports on social security funds (DS42) Labour cost survey (HCSO) (DS33)	
S.13	Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial statements of corporations classified in government (DS40) statistical surveys on non-profit institutions classified in government (DS81) Financial reports on social security funds (DS42)	Source data are used directly. There are some adjustments: Sick leave allowances paid by the employer are recorded under the other remuneration of employees in the annual report, and are reclassified in the imputed social security contribution. Welfare services are imputed as part of the wages and salaries in kind. These services are not purchased on the market by the employer, but they are produced by the budgetary institutions themselves (budgetary institutions may provide medical, kindergarten etc. services to their employees). Interest subsidy on employees' home loans and dwelling subsidy to employees' are accounted as wages and salaries in kind. Accrual adjustment is made. Time adjusted cash basis with one-month delay. Basic data sources are the budget reporting for central institutions and for the local government are Treasury statements.
S.14	Business Register of HCSO (DS1), Personal Income tax return (OSAP2301) (DS86), Simplified entrepreneurial tax return and contributions of individual entrepreneurs (EVA)(DS5), Report on other accommodation units for business purposes (OSAP 1761)(DS45), Report on accommodation establishments (OSAP 1036)(DS46), Private lessons of national competence test (OSAP 2464)	Source data are used directly.

	(DS47), Inputs of agricultural and forestry production (OSAP 2128) (DS11) Survey on agricultural product procurement (OSAP 1097)(DS58)	
S.15	Statistical report on the activities of civil society organizations and other non-profit institutions (DS81) Statistical report of the registered churches with no business activity (DS82) Financial Statements of Political Parties (DS83) Labour Cost Survey (DS33)	Source data are used with exception of the political parties. For cross-checking purposes results of Labour Cost Survey are used. Items are known from LCS survey are supplemented by a ratio-based estimation for non-observed institutions in the same industries concerned which is calculated by using the ratio: reported value of D.112 / ∑personnel-type expenses For political parties this item is calculated by applying a ratio on the total operating expenditure reported.
S.2	Labour force survey (OSAP 1539) (DS54) Wages and salaries by country (source: Eurostat database) (DS90) Number of employees by country (source: Eurostat database) (DS91) Data on foreign extraterritorial organisations in Hungary (OSAP 2457) (DS87)	For the estimation of CoE received from the Rest of the World are used two main data sources: Eurostat database is an official statistics, Labour Force Survey is a sample survey. The details on methodology are described in ESA 2010 GNI Inventory of Hungary Chapter 8.1.1.1. (Paragraphs 1984-1989) Data for compensation of employees paid to Hungarian residents employed at foreign embassies in Hungary is available from National Tax and Custom Administration. Data on number of employees and income are also available.
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.

S.14	All the sources of the uses	D.11 is by definition the same as D.11 S.1 uses minus D.11 S.2 resources plus D.11 S.2 uses.
S.15	Not applicable.	Not applicable.
S.2	Personal income tax data base of foreign citizens (source: National Tax and Custom Administration of Hungary) (OSAP 2301) (DS86) Compensation of employees paid to foreign residents employed at Hungarian extraterritorial organisations by extraterritorial organisation (source: Ministry of Foreign Affairs and Trade) (OSAP 2459) (DS89)	The details on compensation of employees paid to the rest of the world and the estimation of income paid to abroad from illegal activity are described in ESA 2010 GNI Inventory of Hungary Chapter 8.1.1.2. (Paragraphs 1990-1992) and Chapter 8.1.1.4. (Paragraph 1996-1997) Compensation of employees paid to foreign residents employed at Hungarian embassies are reported by the Ministry of Foreign Affairs and Trade only from 2014. HCSO carried out a calculation for CoE from 2011.
D.12 - Employers' social contributions:		
Uses		
S.11	Common Database (KAB), Labour Cost Survey (DS33), Statistical report on the activities of civil society organizations and other non-profit institutions (DS81), Financial reports on social security funds (DS42).	Source data are used directly. Data is adjusted based on the government statistics data. See detailes in GNI Inventory 4.7.2.2.1.1. and 4.7.2.2.1.2.
S.12	Statistical balance sheet and profit and loss statement of credit institutions (OSAP1713) (D21) Profit and loss accounts, Insurance corporations, mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (DS31) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3) Simplified entrepreneurial tax declaration form (71EVA) (DS5) Simplified entrepreneurial tax declaration form (43EVA)	Source data is adjusted by data from government statistics. Estimation of employers' actual social contribution is detailed in GNI Inventory of Hungary in chapter 4.7.1.2.2.2.1.

	(DS6) Financial reports on social security funds (DS42) Labour cost survey (HCSO) (DS33)	
S.13	Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial statements of corporations classified in government (DS40) Statistical surveys on non-profit institutions classified in government (DS81) Financial reports on social security funds (DS42)	Source data are used directly. Social security contributions of employers are classified under the actual social contribution. Private pension fund contributions are part of regular wages and other remuneration of employees in annual financial reports, but they are accounted as employers' actual social contribution in national accounts. Social security contributions of armed forces are accounted as employers' actual social contribution. Sick leave allowance is accounted as employers' imputed social contribution. It is part of regular wages and other remuneration of employees in annual financial reports, but accounted as employers' imputed social contribution in national accounts. Accrual adjustment is made. Time adjusted cash basis with one-month delay. Basic data sources are the budget reporting for central institutions and Treasury statements for local government are.
S.14	Business Register of HCSO (DS1), Personal Income tax return (DS86) Simplified entrepreneurial tax return and contributions of individual entrepreneurs (EVA) (DS5, DS6) Report on other accommodation units for business purposes (OSAP 1761) (DS45) Report on accommodation establishments (OSAP 1036) (DS46) Private lessons of national competence test (OSAP 2464) (DS47) Inputs of agricultural and forestry production (OSAP 2128)	Source data are used directly. Social security contributions of employers are classified under the actual social contribution. Private pension fund contributions are part of regular wages and other remuneration of employees in annual financial reports, but they are accounted as employers' actual social contribution in national accounts.

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	(DS11) Survey on agricultural product procurement (OSAP 1097)(DS58) Profit and loss accounts supplied (for mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (DS31) Data from Social Security - Labour Force statistics (DS54)	
S.15	Statistical report on the activities of civil society organizations and other non-profit institutions (DS81) Statistical report of the registered churches with no business activity (DS82) Financial Statements of Political Parties (DS83)	Source data are used with exception of the political parties where this item is calculated by applying a ratio on the estimated wages and salaries. Social security contributions of employers are classified under the actual social contribution.
S.2	D.11 of S.2	The rate of employers' social contribution is defined as 20% of D.11. The details on components of compensation of employees are described in ESA 2010 GNI Inventory of Hungary Chapter 8.1.1.3. (Paragraph 1993)
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	All the sources of the uses	D.12 is by definition the same as D.12 S.1 uses minus D.12 S.2 resources plus D.12 S.2 uses.
S.15	Not applicable.	Not applicable.
S.2	Website of National Tax and Custom Administration of Hungary	The details on components of compensation of employees are described in ESA 2010 GNI Inventory of Hungary Chapter 8.1.1.3. (Paragraph 1994)
D.21 - Taxes on products:		

Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
S.1N (Non sectorized)	All the sources of the resources	D.21 uses is the sum of D.21 resources in S.1 and S.2.
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Extra-budgetary funds accounts (DS37) Financial reports on social security funds (DS42)	Time adjusted cash (TAC) method is used to record taxes. Taxes paid with a regular time lag are time adjusted, while taxes paid irregularly (e.g. duties on inheritances and gifts) or taxes paid once or twice a year, but before the end of the current year, are recorded on cash basis. Data source for time adjustment: monthly reports of Hungarian State Treasury. VAT: tax payments are time adjusted with one month, VAT reimbursement is recorded on accrual basis based on a special data compilation of National Tax and Customs Administration of Hungary. Excise duties, gambling tax, energy tax, public health product tax, innovation contribution are time adjusted with one month. Surtaxes for financial institutions are adjusted with two months, while turnover taxes of medical products with three months. Import duties, alcohol production duty, duty on acquisition of property, contribution to forest maintenance, contribution to

		Nuclear Fund, environment protection fee are recorded on cash basis in our accounts, as well as simplified corporation tax and sectoral surtaxes. Local tax on company sales: advances are recorded on cash basis, considering payments twice a year and fill-up obligation by the end of the tax-year. Final tax liability is recorded on due for payment base (in May of year t+1).
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Relevant part of the government statistics	Details are described in ESA 2010 GNI Inventory of Hungary Chapter 8.2. (Paragraphs 1999-2007)
D.29 - Other taxes on production:		
Uses		
S.11	Common Database (KAB), Financial reports on central government units (DS36), Financial reports on local government units (DS41).	Source data are used directly. Data is adjusted based on the government statistics data. See detailes GNI Inventory 4.8.
S.12	Financial reports on central government units (DS36), Financial reports on local government units (DS41), Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3).	Source data are used directly. Data is adjusted based on the government statistics data. Other taxes on production calculation method is detailed in GNI Inventory of Hungary in chapter 4.8.4.
S.13	Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial statements of corporations classified in government (DS40) Financial reports on social security funds (DS42)	At the central and local institutions these data are the rehabilitation contribution, at the central corporations are the other taxes on production. No accrual adjustment is made.
S.14	Annual financial reports of the central budgetary institutions (DS36)	Source data are used directly

	Annual financial reports of the local budgetary institutions (DS41)	
S.15	Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (DS3)	Source data are used. There are two types of payments accounted such as: vocational training levy and rehabilitation contribution.
S.2	Not applicable.	Not applicable.
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Extra-budgetary funds accounts (DS113) Financial reports on social security funds (DS42)	Training contribution and rehabilitation contributions are time adjusted with one month. Land protection levy, concession fees on gambling and local taxes are recorded on cash basis. Tax on sales after representative employees of medical corporations is adjusted with three months.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
D.31 - Subsidies on products:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.

S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Extra-budgetary funds accounts (DS113) Statistical surveys on non-profit institutions classified in government (DS81)	Subsidies for public transport to railway- and bus companies are recorded on time adjusted cash basis with one-month delay. In the case of national top-up subsidies are recorded on accrual basis, the exact data come from the agricultural accounts. There are some cultural subsidies to corporations and households and film subsidies and passenger transport subsidy. Further items are recorded on cash basis.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Relevant part of the government statistics	Details are described in ESA 2010 GNI Inventory of Hungary Chapter 8.3. (Paragraphs 2008-2015)
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
S.1N (Non sectorized)	Not applicable.	D.31_resources is the sum of D.31_uses in S.1 and S.2.
D.39 - Other subsidies on production:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.

S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Extra-budgetary funds accounts (DS113)	In the case of national top-up, subsidies are recorded on accrual basis, data come from agricultural accounts. Further items are recorded on cash basis. These data are subsidies on payroll and work force, agricultural -, interest-, innovation subsidies.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Relevant part of the government statistics	Details are described in ESA 2010 GNI Inventory of Hungary Chapter 8.3. (Paragraphs 2008-2015)
Resources		
S.11	Common Database (KAB), Statistical report on the activities of civil society organizations and other non-profit institutions (DS81), Financial reports on central government units (DS36), Financial reports on local government units (DS41).	Source data are used directly. Data is adjusted based on the government statistics data. See details GNI Inventory 4.9.
S.12	Financial reports on central government units (DS36) Financial reports on local government units (DS41) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3)	Source data is adjusted by data from government statistics. Other subsidies on production calculation method is detailed in GNI Inventory of Hungary in chapter 4.9.
S.13	Not applicable.	Not applicable.
S.14	Financial reports on central government units (DS36) Financial reports on local government units (DS41)	Source data are used directly
S.15	Not applicable.	Not applicable for 2011.
S.2	Not applicable.	Not applicable.
D.41 - Interest:		
Uses		
S.11	Interest matrix by National bank in Hungary (MNB), DS25	Source data are used directly.

S.12	Statistical balance sheet and profit and loss statement of credit institutions (OSAP1713) (D21) Annual profit and loss account and operating costs of MNB (DS22) Profit and loss accounts supplied (for Other monetary institutions, Other financial intermediaries, Insurance corporations, mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (HFSA) (DS31) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3) Interest matrix (Hungarian National Bank) (DS25)	Source data is adjusted by interest matrix+ methodological adjustment for FISIM. See details about FISIM in GNI Inventory of Hungary in chapter 3.9.3.
S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial statements of corporations classified in government (DS40) Statistical surveys on non-profit institutions classified in government (DS81) Financial reports on social security funds (DS42)	Budgetary data are on cash basis according to the special rules on budgetary accounting. In addition, for the main unit of central government accrual data on interest expenditure are calculated by Debt Management Agency Ltd. (ÁKK Rt.). Regarding securities other than shares, data for the main unit of central government are available on security by security basis for HCSO and NBH. However, the calculation of accrual data is implemented by ÁKK using the method developed by the statistical authorities. Data on other budgetary institutions are available on a cash basis. Regarding units reclassified into the central government subsector interest expenditure data are on an accrual basis Local government interest is available on a cash basis both for the main units and the other budgetary institutions. Accrual adjustment is made by the NBH using securities statistics and banking reports.

		Interests of units reclassified into the local government are on accrual basis. Social security interest data are available on a cash basis.
S.14	Interest matrix by National bank in Hungary (MNB)(DS25)	Sources data are used directly + methodological adjustment for FISIM
S.15	Interest matrix (DS25)	Sources data are used directly + methodological adjustment for FISIM
S.2	Interest matrix (OSAP 2377) (DS25) Balance of Payments data to the National Accounts (OSAP 2212) (DS85): 1.B.2.1.2 Interest (Credit - C) 1.B.2.2.2 Interest (C) 1.B.2.3.2 Interest (C) 1.B.2.4.2 Interest (C) Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23)	Data (without SPEs) are available from interest matrix compiled by MNB. Interest data for SPEs are directly taken from BoP. The methods are described in ESA 2010 GNI Inventory of Hungary Chapter 8.4.1. (Paragraphs 2017-2024) Direct data sources are used for FISIM allocation.
Resources		
S.11	Interest matrix by National bank in Hungary (MNB) (DS25)	Source data are used directly.
S.12	Statistical balance sheet and profit and loss statement of credit institutions (OSAP1713) (D21) Annual profit and loss account and operating costs of MNB (DS22) Profit and loss accounts supplied (for Other monetary institutions, Other financial intermediaries, Insurance corporations, mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (DS31) Corporate tax returns of non-financial and financial	Source data is adjusted by interest matrix+ methodological adjustment for FISIM. See details about FISIM in GNI Inventory of Hungary in chapter 3.9.3.

	corporations (double-entry book-keeping) (29) (DS3) Interest matrix (Hungarian National Bank) (DS25)	
S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Extra-budgetary funds accounts (DS113) Financial statements of corporations classified in government (DS40) Statistical surveys on non-profit institutions classified in government (DS81) Financial statements of Pension Reform and Debt Reduction Fund (DS 124)	Interest revenue data on cash basis are available for all legal general government units. Reclassified units have accrual source data. Debt Management Agency Ltd. (ÁKK Rt.) calculates accrual interest revenue data for the main unit of central government. Accrual adjustment of other parts of general government (if relevant) is calculated by the NBH using securities statistics and banking sources. Consolidation of interest between subsectors is based on the estimations worked out in the interest income matrix.
S.14	Interest matrix by National bank in Hungary (MNB)	Sources data are used directly + methodological adjustment for FISIM
S.15	Interest matrix (DS25)	Sources data are used directly + methodological adjustment for FISIM
S.2	Interest matrix (OSAP 2377) (DS25) Balance of Payments data to the National Accounts (OSAP 2212) (DS85) 1.B.2.1.2 Interest (Debit - D) 1.B.2.2.2 Interest (D) 1.B.2.3.2 Interest (D) 1.B.2.4.2 Interest (D) Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23)	Data (excluding SPEs) are available from interest matrix compiled by MNB. Interest data for SPEs are directly taken from BoP. The methods are described in ESA 2010 GNI Inventory of Hungary Chapter 8.4.1. (Paragraphs 2017-2024) Direct data sources are used for FISIM allocation.
D.41G - Total interest before FISIM allocation:		
Uses		

S.11	Interest matrix by National bank in Hungary (MNB) (DS25)	Source data are used directly.
S.12	Annual profit and loss account and operating costs of MNB (DS22) Profit and loss accounts supplied (for Other monetary institutions, Other financial intermediaries, Insurance corporations, mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (DS31) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3) Interest matrix (Hungarian National Bank) (DS25)	Source data is adjusted by interest matrix.
S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Interest matrix (DS25)	Source data are used directly.
S.14	Interest matrix by National bank in Hungary (MNB)(DS25)	Source data are used directly.
S.15	Interest matrix (DS25)	Source data are used directly.
S.2	Interest matrix (OSAP 2377) (DS25) Balance of Payments data to the National Accounts (OSAP 2212) (DS85): 1.B.2.1.2 Interest (Credit - C) 1.B.2.2.2 Interest (C) 1.B.2.3.2 Interest (C) 1.B.2.4.2 Interest (C)	Data (without SPEs) are available from interest matrix compiled by MNB. Interest data for SPEs are directly taken from BoP. The methods are described in ESA 2010 GNI Inventory of Hungary Chapter 8.4.1. (Paragraphs 2017-2024)
Resources		
S.11	Interest matrix by National Bank in Hungary (MNB), DS25.	Source data are used directly.

S.12	Annual profit and loss account and operating costs of MNB (DS22), Profit and loss accounts supplied (for Other monetary institutions, Other financial intermediaries, Insurance corporations, mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (HFSA) (DS31), Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3), Interest matrix (Hungarian National Bank) (DS25).	Source data is adjusted by interest matrix.
S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Extra-budgetary funds accounts (DS113) Financial statements of corporations classified in government (DS40) statistical surveys on non-profit institutions classified in government (DS81) Financial statements of Pension Reform and Debt Reduction Fund (DS109) Interest matrix (DS25)	Source data are used directly.
S.14	Interest matrix by National bank in Hungary (MNB)(DS25)	Source data are used directly.
S.15	Interest matrix (DS25)	Source data are used directly.

S.2	Interest matrix (OSAP 2377) (DS25) Balance of Payments data to the National Accounts (OSAP 2212) (DS85): 1.B.2.1.2 Interest (Debit - D) 1.B.2.2.2 Interest (D) 1.B.2.3.2 Interest (D) 1.B.2.4.2 Interest (D)	Data (excluding SPEs) are available from interest matrix compiled by MNB. Interest data for SPEs are directly taken from BoP. The methods are described in ESA 2010 GNI Inventory of Hungary Chapter 8.4.1. (Paragraphs 2017-2024)
FISIM adjustment by sectors		
Uses		
S.11	Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23)	Interest payed minus domestic and import FISIM on loans of S.11.
S.12	Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23)	Interest payed plus domestic and export FISIM on deposits minus domestic and import FISIM on loans of S.126, S.128 and S.129 (FISIM consumers)
S.13	Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23)	Interest payed minus domestic and import FISIM on loans of S.13.
S.14	Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23)	Interest payed minus domestic and import FISIM on loans of S.14.
S.15	Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23)	Interest payed minus FISIM on loans of S.15.
S.2	Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23)	Interest payed minus FISIM export on loans plus FISIM import on deposits.
Resources		
S.11	Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23)	Interest received plus domestic and import FISIM on deposits of S.11.
S.12	Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23)	Interest received minus domestic and export FISIM on loans plus domestic and import FISIM on deposits of S.126, S.128 and S.129 (FISIM consumers)

S.13	Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23)	Interest received plus domestic and import FISIM on deposits of S.13.
S.14	Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23)	Interest received plus domestic and import FISIM on deposits of S.14.
S.15	Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23)	Interest received plus FISIM on deposits of S.15.
S.2	Data supply to the allocation of FISIM by user sectors (OSAP 2005) (DS23)	Interest received plus FISIM export on deposits minus FISIM import on loans.
D.421 - Dividends:		
Uses		
S.11	Common Database (KAB) Dividends and reinvested earnings (on FDI) data on the National Accounts by MNB (DS27) Financial statements by Ministry of Justice (DS40)	Source data are used directly.
S.12	Profit and loss accounts supplied (for Other monetary institutions, Other financial intermediaries, Insurance corporations, mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (HFSA) (DS31), Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3), Dividends and reinvested earnings (on FDI) data on the National Accounts and Balance of payments by MNB (DS27) (DS85)	Source data are used directly. SPEs' data is taken from Dividends and reinvested earnings (on FDI) data on the National Accounts. Portfolio data are directly taken from BoP.

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S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Dividends and reinvested earnings (on FDI) data on the National Accounts (OSAP 2380) (DS27) Balance of Payments data to the National Accounts (OSAP 2212) (DS85): 1.B.2.2.1 Investment income on equity and investment fund shares (C) 1.B.2.3.1 Withdrawals from income of quasi-corporations (C)	Dividend data are available from Dividends and reinvested earnings (on FDI) data on the National Accounts compiled by MNB. Portfolio data are directly taken from BoP. The methods are described in ESA 2010 GNI Inventory of Hungary Chapter 8.4.2.1. (Paragraphs 2026-2032)
Resources		
S.11	Common Database (KAB), Dividends and reinvested earnings (on FDI) data on the National Accounts (OSAP 2380) (DS27) Financial statements by Ministry of Justice (DS40)	Source data are used directly.
S.12	Profit and loss accounts supplied (for Other monetary institutions, Other financial intermediaries, Insurance corporations, mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (HFSA) (DS31), Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3), Dividends and reinvested earnings (on FDI) data on the National Accounts (OSAP 2380) (DS27) Balance of payments by MNB (DS85)	Source data are used directly. SPEs' data is taken from Dividends and reinvested earnings (on FDI) data on the National Accounts. Portfolio data are directly taken from BoP.

| S.13 | State budget execution (DS37)
 Annual financial reports of the central budgetary institutions (DS36)
 Annual financial reports of the local budgetary institutions (DS41)
 Financial statements of corporations classified in government (DS40)
 Financial statements of Pension Reform and Debt Reduction Fund (DS109) | For measuring dividends there are two basic data sources, and for applying the superdividend test the financial statements of the public corporations are also available on an individual basis.1) The first data source is the budget reporting for central and local government. Not only the aggregated dividend revenue data are available, but in the budget execution report the public companies paying the largest dividends into the central budget are also listed. 2) The second data source is the quarterly report by the two holding companies, the Hungarian National Asset Management Company (MNV Zrt.) and the Hungarian Development Bank. The most important public corporations are controlled by these institutions. The report contains the list of public companies paying dividends and the amount of dividend paid. For these companies the superdividend test is applied by HCSO. Applying super dividend test means comparing dividend paid in the year t to profit after income tax of year t-1. HCSO monitors cases with large distributions if the business profit is higher than operating profit. For the application of superdividend test in these cases the operating profit is used. Applying the superdividend test means comparing the dividend of the year to the previous year's business profit. Both data are available in the financial statement of the companies. In rare cases government receives interim dividends. Interim dividends are also subject to superdividend test. In this case the advance payment is compared to the profit reported in the interim financial statement of the company. If the dividend exceeds the half year profit, the excess is recorded as advance payment in the national accounts. |

S.14	SBS	Information from statistical reports, which determines how much of the dividends are paid by S11
S.15	Dividends and reinvested earnings (on FDI) data on the National Accounts (DS27)	Source data are used directly.
S.2	Dividends and reinvested earnings (on FDI) data on the National Accounts (OSAP 2380) (DS27) Balance of Payments data to the National Accounts (OSAP 2212)(DS85): 1.B.2.2.1 Investment income on equity and investment fund shares (D) 1.B.2.3.1 Withdrawals from income of quasi-corporations (D)	Dividend data are available from Dividends and reinvested earnings (on FDI) data on the National Accounts compiled by MNB. Portfolio data are directly taken from BoP. The methods are described in ESA 2010 GNI Inventory of Hungary Chapter 8.4.2.1. (Paragraphs 2026-2032)
D.422 - Withdrawals from income of quasi corporations:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Dividends and reinvested earnings (on FDI) data on the National Accounts (OSAP 2380) (DS27)	Source data are used directly. Quasi corporations as resident units are recorded in the S.127 sub-sector. (See details in GNI Inventory of Hungary in chapter 3.9.2.8.)
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Dividends and reinvested earnings (on FDI) data on the National Accounts (OSAP 2380) (DS27)	Data are available from Dividends and reinvested earnings (on FDI) data on the National Accounts compiled by MNB. The methods are described in ESA 2010 GNI Inventory of Hungary Chapter 8.4.2.2. (Paragraphs 2033-2040)
Resources		
S.11	Not applicable.	Not applicable.

S.12	Dividends and reinvested earnings (on FDI) data on the National Accounts (OSAP 2380) (DS27)	Source data are used directly. Quasi corporations as resident units are recorded in the S.127 sub-sector. (See details in GNI Inventory of Hungary in chapter 3.9.2.8.)
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Dividends and reinvested earnings (on FDI) data on the National Accounts (OSAP 2380) (DS27)	Data are available from Dividends and reinvested earnings (on FDI) data on the National Accounts compiled by MNB. The methods are described in ESA 2010 GNI Inventory of Hungary Chapter 8.4.2.2. (Paragraphs 2033-2040)
D.43 - Reinvested earnings on foreign direct investment:		
Uses		
S.11	Dividends and reinvested earnings (on FDI) data on the National Accounts (OSAP 2380) (DS27)	Source data are used directly.
S.12	Dividends and reinvested earnings (on FDI) data on the National Accounts (OSAP 2380) (DS27)	Source data are used directly.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Dividends and reinvested earnings (on FDI) data on the National Accounts (OSAP 2380) (DS27)	Data are are available from Dividends and reinvested earnings (on FDI) data on the National Accounts compiled by MNB. The methods are described in ESA 2010 GNI Inventory of Hungary Chapter 8.4.3. (Paragraphs 2041-2063)
Resources		
S.11	Dividends and reinvested earnings (on FDI) data on the National Accounts (OSAP 2380) (DS27)	Source data are used directly.

S.12	Dividends and reinvested earnings (on FDI) data on the National Accounts (OSAP 2380) (DS27)	Source data are used directly.
S.13	Not applicable.	Not applicable.
S.14	Balance of Payment data to the National Accounts (DS85)	Data are directly taken from BOP.
S.15	Not applicable.	Not applicable.
S.2	Dividends and reinvested earnings (on FDI) data on the National Accounts (OSAP 2380) (DS27)	Data are available from Dividends and reinvested earnings (on FDI) data on the National Accounts compiled by MNB. The methods are described in ESA 2010 GNI Inventory of Hungary Chapter 8.4.3. (Paragraphs 2041-2063)
D.441 - Investment income attributable to insurance policy holders:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Profit and loss accounts supplied (for Insurance corporations) by Hungarian Financial Supervisory Authority (DS31)	Adjusted premium supplements of insurance corporations is recorded as D.441. See details in GNI Inventory of Hungary in chapter 3.9.2.7.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
Resources		
S.11	Profit and loss accounts supplied (for Insurance corporations) by Hungarian Financial Supervisory Authority (DS31)	Part of adjusted premium supplements of insurance corporations is recorded as D.441. S.11 sector get the adjusted premium supplements of non-life insurance in proportion of gross premium written and the residual amount is recorded in the S.14 sector.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.

S.14	Profit and loss accounts supplied (for Insurance corporations) by Hungarian Financial Supervisory Authority (DS31)	Part of adjusted premium supplements of insurance corporations is recorded as D.441. S.11 sector get the adjusted premium supplements of non-life insurance in proportion of gross premium written and the residual amount is recorded in the S.14 sector.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
D.442 - Investment income payable on pension entitlements:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Profit and loss accounts supplied (for mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (DS31)	Contribution supplements of pension funds, voluntary healthcare and voluntary mutual funds are recorded as D.442. See details in GNI Inventory of Hungary in chapter 3.9.2.8.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	Profit and loss accounts supplied (for mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (DS31)	Contribution supplements of pension funds, voluntary healthcare and voluntary mutual funds are recorded as D.442.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.

D.443 - Investment income attributable to collective investment fund shareholders:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Income matrix of investment funds (OSAP 2376) (DS24)	Source data are used directly.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Income matrix of investment funds (OSAP 2376) (DS24)	Data are taken from BoP. Details are described in ESA 2010 GNI Inventory of Hungary Chapter 8.4.4.3. (Paragraphs 2069-2074)
Resources		
S.11	Income matrix of investment funds (OSAP 2376) (DS24)	Source data are used directly.
S.12	Income matrix of investment funds (OSAP 2376) (DS24)	Source data are used directly.
S.13	Not applicable.	Not applicable.
S.14	Income matrix of investment funds (OSAP 2376) (DS24)	Source data are used directly.
S.15	Not applicable.	Not applicable.
S.2	Income matrix of investment funds (OSAP 2376) (DS24)	Data are available from interest matrix Income matrix of investment funds compiled by MNB. Details are described in ESA 2010 GNI Inventory of Hungary Chapter 8.4.4.3. (Paragraphs 2069-2074)
D.45 - Rents:		
Uses		

S.11	Financial reports on central government units (DS36) State budget execution (DS37)	Source data are used directly.
S.12	Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3)	Source data are used directly.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
Resources		
S.11	Not applicable.	Not applicable. It is supposed, that units rent from the household and government sectors not the non-financial sector.
S.12	Not applicable.	Not applicable. It is supposed, that units rent from the household and government sectors not the financial sector.
S.13	State budget execution (DS37) Financial statements of corporations classified in government (DS40)	Source data are used directly. Data are on cash basis, except mobile phone licences which are recorded as D.45 and the total payments are divided on the life time of the contract.
S.14	Financial reports on central government units (DS36) State budget execution (DS37)	Source data are used directly.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
D.51 - Taxes on income:		
Uses		
S.11	Financial reports on central government units (DS36), Final accounts of the State (DS37), Financial reports on local government units (DS41)	Source data are used directly.

S.12	Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3).	Source data are used directly.
S.13	Financial statements of corporations classified in government (DS40)	Source data are used directly. Income taxes are registered here, paid by the corporations reclassified to government. These are accrual data.
S.14	State budget execution (DS37) Annual financial reports of the local budgetary institutions (DS41)	Source data are used directly.
S.15	Not applicable.	Not applicable.
S.2	National list of taxes – Detailed list of taxes and social contributions according to national classification – General Government, published by HCSO (www.ksh.hu/STADAT 3.1.17.2.) Generation of Income, published by HCSO (www.ksh.hu/Dissemination database)	The income tax rate is calculated as ratio of personal income tax (National list of taxes – Detailed list of taxes and social contributions according to national classification – General Government published by HCSO) and wages and salaries (Generation of Income published by HCSO). The details on components of compensation of employees are described in ESA 2010 GNI Inventory of Hungary Chapter 8.1.1.3. (Paragraph 1994)
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	State budget execution (DS37) Annual financial reports of the local budgetary institutions (DS41) Financial reports on social security funds (DS42)	Personal income tax advances are time adjusted with one month, while the final tax liability is recorded on due for payment base (in May of year t+1). Corporate income tax advances are recorded on cash basis with respect to system of monthly advance-payment and fill-up obligation by the end of the tax-year. The final tax liability is recorded on due for payment base (in May of year t+1). Local taxes are on cash basis. Payment of the overflow of medicinal subsidy adjusted with three months.

S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	National list of taxes – Detailed list of taxes and social contributions according to national classification – General Government, published by HCSO (STADAT 3.1.17.2.) Generation of Income, published by HCSO (Dissemination database) Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	The income tax rate is calculated as ratio of personal income tax (National list of taxes – Detailed list of taxes and social contributions according to national classification – General Government, published by HCSO) and wages and salaries (Generation of Income, published by HCSO). The details on components of compensation of employees are described in ESA 2010 GNI Inventory of Hungary Chapter 8.1.1.3. (Paragraph 1993) Dividend tax related to SCV is taken from BoP.
D.59 - Other current taxes:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	State budget execution (DS37) Annual financial reports of the local budgetary institutions (DS41)	D.59 is by definition the same as D.59 S.13 resources.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	State budget execution (DS37) Annual financial reports of the local budgetary institutions (DS41)	Stamp duties and local taxes are recorded here, direct data are used which are on cash basis.
S.14	Not applicable.	Not applicable.

S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
D.611 - Employers' actual social contributions:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	D.611 is by definition the same as D.121 resources.
S.15	Not applicable.	Not applicable.
S.2	Website of National Tax and Custom Administration of Hungary	The details on components of compensation of employees are described in ESA 2010 GNI Inventory of Hungary Chapter 8.1.1.3. (Paragraph 1994)
Resources		
S.11	Not applicable.	Not applicable.
S.12	Profit and loss accounts supplied (for mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (HFSA) (DS31).	Source data are used directly.
S.13	Extra-budgetary funds accounts (DS113) Financial reports on social security funds (DS42)	The direct sources are on cash basis. The recorded data is time adjusted with one month.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	D.121 uses of S.2	The details on components of compensation of employees are described in ESA 2010 GNI Inventory of Hungary Chapter 8.1.1.3. (Paragraph 1993)
D.612 - Employers' imputed social contributions:		
Uses		

S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	D.612 is by definition the same as D.122 resources.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
Resources		
S.11	Common Database (KAB), Labour Cost Survey (DS33), Statistical report on the activities of civil society organizations and other non-profit institutions (DS81), Financial reports on social security funds (DS42).	D.612 is by definition the same as D.122 uses.
S.12	Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3), Labour cost survey (HCSO) (DS33), Financial reports on social security funds (DS42).	D.612 is by definition the same as D.122 uses.
S.13	Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial reports on social security funds (DS42)	These data are sick leave allowances, accounted as employers' imputed social contribution. It is part of regular wages and other remuneration of employees in annual financial reports, but accounted as employers' imputed social contribution in national accounts.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
D.613 - Households' actual social contributions:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.

S.13	Not applicable.	Not applicable.
S.14	Extra-budgetary funds accounts (DS113) Financial reports on social security funds (DS42)	D.613 is by definition the same as D.613 S.12 and D.613 S.13 sum resources.
S.15	Not applicable.	Not applicable.
S.2	Website of National Tax and Custom Administration of Hungary	The details on components of compensation of employees are described in ESA 2010 GNI Inventory of Hungary Chapter 8.1.1.3. (Paragraph 1994)
Resources		
S.11	Not applicable.	Not applicable.
S.12	Profit and loss accounts supplied (for mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (HFSA) (DS31).	Source data are used directly.
S.13	Extra-budgetary funds accounts (DS113) Financial reports on social security funds (DS42)	The direct sources are on cash basis. The recorded data is time adjusted with one month.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Website of National Tax and Custom Administration of Hungary	The details on components of compensation of employees are described in ESA 2010 GNI Inventory of Hungary Chapter 8.1.1.3. (Paragraph 1993)
D.614 - Households' social contribution supplements:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	D.614 is by definition the same as D.614 S.12 resources.
S.15	Not applicable.	Not applicable.

S.2	Not applicable.	Not applicable.
Resources		
S.11	Not applicable.	Not applicable.
S.12	Profit and loss accounts supplied (for mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (HFSA) (DS31).	D.614 is by definition the same as D.442 S.12 uses.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
D.61SC - Social insurance scheme service charges:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	D.61SC is by definition the same as D.61SC S.12 and D.61SC S.13 sum resources.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
Resources		
S.11	Not applicable.	Not applicable.
S.12	Profit and loss accounts supplied (for mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (DS31)	D.61SC is by definition the same as output of pension funds, voluntary healthcare and voluntary mutual funds.
S.13	Not applicable.	Not applicable.

S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
D.62 - Social benefits other than social transfers in kind:		
Uses		
S.11	Statistical report on the activities of civil society organizations and other non-profit institutions" which is ordered as a mandatory reporting in the frame of the (DS81) Financial reports on social security funds (DS42).	D.62 is by definition the same as D.122 uses + grossing up for non-response for non-profit institutions.
S.12	Labour cost survey (HCSO) (DS33), Profit and loss accounts supplied (for mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (DS31).	D.62 is by definition the same as D.122 uses + payment of services of pension funds, voluntary healthcare and voluntary mutual funds.
S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Extra-budgetary funds accounts (DS113) Statistical surveys on non-profit institutions classified in government (DS81) Financial reports on social security funds (DS42)	Source data are used directly as Pension and non-pension benefits mostly paid by the Social Security Fund, central government pays maternity and health payments, extra-budgetary funds pays unemployment payments, and local government pays other social benefits. Social benefits payables are recorded when they are paid.
S.14	Not applicable.	Not applicable.
S.15	Statistical report on the activities of civil society organizations and other non-profit institutions (DS81)	Source data are used.

S.2	Foreign citizens residing in Hungary (published by HCSO, Statistical Yearbook of Hungary, Table 2.10.) People naturalized in Hungary by previous citizenship (published by HCSO, Statistical Yearbook of Hungary, Table 2.11.) Monthly nominal amount of benefits per capita (published by HCSO, Statistical Yearbook of Hungary, Table 3.5.23.)	Data on social security benefits in cash paid from abroad includes pensions. The source of number of retired is foreign citizens residing by age class in Hungary, and people naturalized in Hungary by previous citizenship by age class (Statistical Yearbook of Hungary, Table 2.10. and 2.11., published by HCSO). The total sum of 60 years or over is multiplied by nominal amount of benefits per capita (Statistical Yearbook of Hungary, Table 3.5.23., published by HCSO).
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	D.62 is by definition the same as D.62 S.1 and S.2 sum uses minus D.62 S.2 resources.
S.15	Not applicable.	Not applicable.
S.2	Statistical data files on the recipients of pensions, benefits, annuities and other provisions (in January, after pension increase) (souce: Hungarian State Treasury) (OSAP 2458) (DS88)	Social security benefits in cash paid to abroad includes the pensions. Monthly data are transferred from the Hungarian State Treasury.
D.631 - Social Transfers in kind - non-market production:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.

S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial statements of corporations classified in government (DS40) Statistical surveys on non-profit institutions classified in government (DS81) Financial reports on social security funds (DS42)	Source data are used directly. From the output (P.1) is deducted the own account capital formation (P.12), market output (P.11) and payments for non-market output (P.131). The next step is the split between individual consumption by non-market production (D.631) and collective consumption by non-market production (P.32)
S.14	Not applicable.	Not applicable.
S.15	D.63 calculated as a residual and some values from DS81 added	P.63 = D.1+P.51C+D.29-D.39+P.2-P.12-P.131. Source data are also used to add social transfers in kind purchased and redistributed by NPISHs. Additional information: D.631 and D.632 are not presented in separate lines in Table 8 of Hungary.
S.2	Not applicable.	Not applicable.
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	D.631 is by definition the same as D.631 S.1 uses.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
D.632 - Social Transfers in kind - purchased market production:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.

S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial statements of corporations classified in government (DS40) Statistical surveys on non-profit institutions classified in government (DS81), Financial reports on social security funds (DS42)	Source data are used directly. Cash data are adjusted with the change in stock of payables relates to the subsidies on medicament, therapeutical devices and purchase of health services by the Health fund.
S.14	Not applicable.	Not applicable.
S.15	D.63 calculated as a residual and some values from DS81 added	P.63 = D.1+P.51C+D.29-D.39+P.2-P.12-P.131. Source data are also used to add social transfers in kind purchased and redistributed by NPISHs. Additional information: D.631 and D.632 are not presented in separate lines in Table 8 of Hungary.
S.2	Not applicable.	Not applicable.
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	D.632 is by definition the same as D.632 S.1 uses.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
D.71 - Net non-life insurance premiums:		
Uses		

S.11	Profit and loss accounts supplied (for Insurance corporations) by Hungarian Financial Supervisory Authority (DS31), Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3), Balance of payments by MNB (DS85).	Part of the total claims due is recorded. Estimation to user sectors is based on the gross premium written.
S.12	Profit and loss accounts supplied (for Insurance corporations) by Hungarian Financial Supervisory Authority (DS31), Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3), Balance of payments by MNB (DS85).	Part of the total claims due is recorded. Estimation to user sectors is based on the gross premium written.
S.13	Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial reports on social security funds (DS42)	Annual financial reports of the budgetary institutions include the costs on insurance of assets. This item is split into two transactions: one part is recorded as intermediate consumption and the other part as net non-life insurance premiums.
S.14	Profit and loss accounts supplied (for Insurance corporations) by Hungarian Financial Supervisory Authority (DS31), Balance of payments by MNB (DS85)	Part of the total claims due is recorded. Estimation to user sectors is based on the gross premium written.
S.15	Profit and loss accounts supplied by Hungarian Financial Supervisory Authority (DS31) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (DS3)	Part of the total claims due is recorded. Estimation to user sectors is based on the gross premium written.
S.2	Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	The data is available from BoP.
Resources		
S.11	Not applicable.	Not applicable.

S.12	Profit and loss accounts supplied (for Insurance corporations) by Hungarian Financial Supervisory Authority (DS31)	D.71 is equal with claims due.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	The data is available from BoP.
D.72 - Non-life insurance claims:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Profit and loss accounts supplied (for Insurance corporations) by Hungarian Financial Supervisory Authority (DS31)	D.72 is equal with claims due.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	The data is available from BoP.
Resources		
S.11	Profit and loss accounts supplied (for Insurance corporations) by Hungarian Financial Supervisory Authority (DS31) Balance of payments by MNB (DS85)	Part of the total claims due is recorded. Estimation to user sectors is based on the claims due.
S.12	Profit and loss accounts supplied (for Insurance corporations) by Hungarian Financial Supervisory Authority (DS31), Balance of payments by MNB (DS85)	Part of the total claims due is recorded. Estimation to user sectors is based on the claims due.
S.13	Annual financial reports of the central budgetary institutions (DS36)	These data contain damage claims paid by the insurance companies.

	Annual financial reports of the local budgetary institutions (DS41)	
S.14	Profit and loss accounts supplied (for Insurance corporations) by Hungarian Financial Supervisory Authority (DS31) Balance of payments by MNB (DS85)	Part of the total claims due is recorded. Estimation to user sectors is based on the claims due.
S.15	Profit and loss accounts supplied by Hungarian Financial Supervisory Authority (DS31) Balance of Payment data to the National Accounts (DS85)	Part of the total claims due is recorded. Estimation to user sectors is based on the claims due.
S.2	Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	Source data are used directly.
D.74 - Current international cooperation:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial reports on social security funds (DS42)	Source data are used directly, these data are on cash basis.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Relevant part of the government statistics	Government data (D.74 Resources) is taken from government statistics.
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.

S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Statistical surveys on non-profit institutions classified in government (DS81) Financial reports on social security funds (DS42)	EU funds are recorded as budgetary receipts on expenditure basis. In public accounts, once budgetary expenditure is made, government records budgetary revenue by transferring funds from the Treasury account to the State Budget. Expenditures related to final use by budgetary units or transfers to non-fiscal units include national co-financing part as well. Detailed economically classified expenditure data are available to make distinction between final use by fiscal unit or transfer to non-fiscal non-government units. When no money is available at the Treasury account, a receivable is recorded against the EU. In public accounts (at the Treasury) it is recorded as "to be financed", therefore the statistical authorities have the information in order to create a receivable against the EU in national accounts. At the end of the programming period, the EU does not reimburse the last 5% of the programmes, until all projects have been closed. These outstanding claims against the EU are also recorded under other accounts receivable in government accounts.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Relevant part of the government statistics	Government data (D.74 Uses) is taken from government statistics.
D.75 - Miscellaneous current transfers:		
Uses		
S.11	Financial reports on central government units (DS36) Financial reports on local government units (DS41) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3) Balance of payments by MNB (DS85)	Source data are used directly.

	Statistical report on the activities of civil society organizations and other non-profit institutions (DS81)	
S.12	Financial reports on central government units (DS36), Financial reports on local government units (DS41), Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3), Balance of payments by MNB (DS85), Statistical report on the activities of civil society organizations and other non-profit institutions (DS81).	Source data are used directly.
S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Extra-budgetary funds accounts (DS37) Financial statements of corporations classified in government (DS40) Statistical surveys on non-profit institutions classified in government (DS81) Financial reports on social security funds (DS42)	Current transfers payable are recorded here, when they are paid.
S.14	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41)	Source data are used directly. S.14 Households sector does not contain intra-household transfers in D.75. In Hungary no estimation on intra-household transfers are compiled because of the lack of information.

S.15	Statistical report on the activities of civil society organizations and other non-profit institutions (DS81) Statistical report of the registered churches with no business activity (DS82) Financial Statements of Political Parties (DS83) Financial reports on central government units (DS36) Final accounts of the State (DS37) Financial Statements (DS40) Financial reports on local government units (DS41) Financial reports on social security funds (DS42) Survey on payments of EU-grants (DS84) Balance of Payment data to the National Accounts (DS85) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (DS3)	Source data are used mainly directly. Except for: - church donations and church's collection money from S.14 which are estimated using the ratio based on the structure of total income of publicly available information on churches - current transfers from S.2 direct data from non-profit survey are used but without gross-up for non-response. For the latter's validation balance of payment data collected and compiled by Hungarian National Bank is used. Counterpart sector data are used for transfers from S.13. In relations of other sectors data from the non-profit survey's data processing are accounted in all cases after the microvalidation based on other data sources' data as well as previous years' data especially for larger institutions.
S.2	Relevant part of the government statistics Balance of Payments data to the National Accounts (OSAP 2212) (DS85) NPISHs statistics Eurostat database (Final consumption expenditure of households by consumption purpose; Population on 1 January by age group, sex and citizenship (DS92))	The data for the government sector is taken from government statistics. The data for the non-financial corporations, financial corporations, households (except worker's remittances) sectors are available directly from BoP. The data for the non-profit institutions serving households sector is taken from NPISHs statistics. For the calculation of worker's remittances paid from abroad is used Eurostat database. The number of employees working abroad more than 1 year is determined by the difference between Population on 1 January by age group, sex and citizenship by country (Hungarian citizen in foreign country) and the labour force survey data by country (Hungarian resident workers abroad less than 1 year). The net wages and salaries per person (calculated from compensation of employees paid form abroad) are assigned to the number of employees and deducted the final consumption expenditure

		by households (data source: Eurostat database). Remittances are 50 percent of this saving. This item is a transaction between non-resident and resident households.
Resources		
S.11	Financial reports on central government units (DS36) Financial reports on local government units (DS41) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3) Balance of payments by MNB (DS85) Statistical report on the activities of civil society organizations and other non-profit institutions (DS81)	Source data are used directly.
S.12	Financial reports on central government units (DS36) Financial reports on local government units (DS41) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3) Balance of payments by MNB (DS85) Statistical report on the activities of civil society organizations and other non-profit institutions (DS81)	Source data are used directly.
S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Extra-budgetary funds accounts (DS113) Financial statements of corporations classified in government (DS40) statistical surveys on non-profit institutions classified in government (DS81) Financial reports on social security funds (DS42)	Source data are used directly. Data on budgetary institutions are recorded on cash basis, corporations and non-profit institutions reclassified to government are recorded on accrual basis.
S.14	Not applicable	Residual item (S1-S.11-S.12-S.13-S.15)

		S.14 Households sector does not contain intra-household transfers in D.75. In Hungary no estimation on intra-household transfers are compiled because of the lack of information.
S.15	Statistical report on the activities of civil society organizations and other non-profit institutions (DS81) Statistical report of the registered churches with no business activity (DS82) Financial Statements of Political Parties (DS83) Financial reports on central government units (DS36) Final accounts of the State (DS37) Financial Statements (DS40) Financial reports on local government units (DS41) Financial reports on social security funds (DS42) Survey on payments of EU-grants (DS84) Balance of Payment data to the National Accounts (DS85) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (DS3)	Source data are used mainly directly. Except for: - church donations and church's collection money from S.14 which are estimated using the ratio based on the structure of total income of publicly available information on churches - current transfers from S.2 direct data from non-profit survey are used but without gross-up for non-response. For the latter's validation balance of payment data collected and compiled by Hungarian National Bank is used. Counterpart sector data are used for transfers from S.13. In relations of other sectors data from the non-profit survey's data processing are accounted in all cases after the microvalidation based on other data sources' data as well as previous years' data especially for larger institutions.
S.2	Relevant part of the government statistics Balance of Payments data to the National Accounts (OSAP 2212) (DS85) Relevant part of the NPISHs statistics Personal income tax data base of foreign citizens (source: National Tax and Custom Administration of Hungary) (OSAP 2301) (DS86)	Counterpart sector data are used for transfers from S.13. The data for the non-financial corporations, financial corporations, households (except worker's remittances) sectors are available directly from BoP. The data for the non-profit institutions serving households sector is taken from NPISHs statistics. Worker's remittances paid to abroad are estimated with using the personal income tax records of non-Hungarian citizens employed in Hungary (source: National Tax and Custom Administration, NAV). Number and net wages of employees are taken into account who are supposed to work for more than 1 year in Hungary. From net wages per capita are

		deducted the final consumption expenditure by households per capita, then multiplied by the number of employees. These saving is equal to remittances. This item is a transaction between non-resident and resident households.
D.76 - VAT and GNI-based EU own resource:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	State budget execution (DS37)	These data are the contribution to the EU budget (GNI payment, U.K. correction, VAT payment).
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Relevant part of the government statistics	Government data (D.76 uses) is taken from government statistics.

D.8 - Adjustment for the change in pension entitlements:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Profit and loss accounts supplied (for mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (DS31), Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3), Labour cost survey (HCSO) (DS33), Financial reports on social security funds (DS42)	D.8 is calculated as pension contributions D.61 resources less pension benefits D.62 uses.
S.13	Not applicable.	Not applicable.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	Profit and loss accounts supplied (for mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (DS31) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3) Labour cost survey (HCSO) (DS33) Financial reports on social security funds (DS42)	D.8 resources is by definition the same as D.8 S.12 uses.
S.15	Not applicable.	Not applicable.

S.2	Not applicable.	Not applicable.
D.91 - Capital taxes:		
Uses		
S.11	State budget execution (DS37) Annual financial reports of the local budgetary institutions (DS41)	Counterpart sector information are used.
S.12	Not applicable.	Not applicable.
S.13	Not applicable.	Not applicable.
S.14	State budget execution (DS37) Annual financial reports of the local budgetary institutions (DS41)	Counterpart sector information are used.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
Resources		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.
S.13	State budget execution (DS37) Annual financial reports of the local budgetary institutions (DS41)	It contains duties on conveyances, inheritance and gifts, and the land protection contribution. Data are on cash basis.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Not applicable.	Not applicable.
D.92 - Investment grants:		
Uses		
S.11	Not applicable.	Not applicable.
S.12	Not applicable.	Not applicable.

S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Extra-budgetary funds accounts, Financial statements of corporations classified in government (DS40)	Source data are used directly. These data are investment grants to non-financial, financial corporations, households, non-profit institutions and to the rest of the world. Capital transfers payable are recorded when they are paid.
S.14	Not applicable.	Not applicable.
S.15	Not applicable.	Not applicable.
S.2	Relevant part of the government statistics Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	Counterpart sector data are used for D.92 transfers from S.13. The data for the non-financial corporations, financial corporations, households and non-profit institutions serving households sectors are available directly from BoP.
Resources		
S.11	Relevant part of government statistics Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	Source data are used directly.
S.12	Relevant part of government statistics Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	Source data are used directly.
S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial statements of corporations classified in government (DS40) Statistical surveys on non-profit institutions classified in	These data contain the grants from the rest of the world sector. Accounting method is the same as written at D.74 resources.

	government (DS81) Financial reports on social security funds (DS42)	
S.14	Relevant part of government statistics Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	Source data are used directly.
S.15	Statistical report on the activities of civil society organizations and other non-profit institutions (DS81) Statistical report of the registered churches with no business activity (DS82) Financial Statements of Political Parties (DS83) Financial reports on central government units (DS36) Final accounts of the State (DS37) Financial Statements (DS40) Financial reports on local government units (DS41) Financial reports on social security funds (DS42) Survey on payments of EU-grants (DS84) Balance of Payment data to the National Accounts (DS85) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (DS3)	Counterpart sector data are used for grants from S.13. Source data are used for validation. Investment grants from S.2 aggregated transfer data from non-profit survey are available and used but without gross-up for non-response. For validation balance of payment data to the NA collected and compiled by Hungarian National Bank is used. Distinction between current transfers and investments grants from S.2 is performed by applying the same rate as resulted for EU-subsidies.
S.2	Relevant part of the government statistics Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	Counterpart sector data are used for transfers from S.13. The data for the non-financial corporations, financial corporations, households and non-profit institutions serving households sectors are available directly from BoP.
D.99 - Other capital transfers:		
Uses		

S.11	Government statistics Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	Source data are used directly.
S.12	Government statistics Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	Source data are used directly.
S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Extra-budgetary funds accounts (DS37) Financial statements of corporations classified in government (DS40)	These data are payments from guarantee transactions, assumption of debt, capital injections as capital transfer. They are recorded when they are paid.
S.14	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41)	Source data are used directly.

S.15	Statistical report on the activities of civil society organizations and other non-profit institutions (DS81) Statistical report of the registered churches with no business activity (DS82) Financial Statements of Political Parties (DS83) Financial reports on central government units (DS36) Final accounts of the State (DS37) Financial Statements (DS40) Financial reports on local government units (DS41) Financial reports on social security funds (DS42) Survey on payments of EU-grants (DS84) Balance of Payment data to the National Accounts (DS85) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (DS3)	Distinction between current transfers and investments grants or other capital transfers except for S.13 is performed based on unit level information available from the given data sources. Counterpart sector data are used for transfers to S.13. Not having sufficient sources in their own right for D.75 and D.99 other sectors' data are estimated based on non-profit sector information. Data from non-profit survey's data processing are accounted in all cases after the microvalidation based on other data sources' data as well as previous years' data especially for the larger institutions.
S.2	Relevant part of the government statistics Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	Counterpart sector data are used for transfers from S.13. The data for the non-financial corporations, financial corporations, households and non-profit institutions serving households sectors are available directly from BoP.
Resources		
S.11	Relevant part of Government statistics Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	Source data are used directly.
S.12	Relevant part of Government statistics Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	Source data are used directly.

S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Extra-budgetary funds accounts (DS37) Financial statements of corporations classified in government (DS40) Financial reports on social security funds (DS42)	These data contain transfers from other sector (except rest of the world), guarantee- and act of honour. Budgetary data mostly in cash basis.
S.14	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41)	Source data are used directly.
S.15	Statistical report on the activities of civil society organizations and other non-profit institutions (DS81) Statistical report of the registered churches with no business activity (DS82) Financial Statements of Political Parties (DS83) Financial reports on central government units (DS36) Final accounts of the State (DS37) Financial Statements (DS40) Financial reports on local government units (DS41) Financial reports on social security funds (DS42) Survey on payments of EU-grants (DS84) Balance of Payment data to the National Accounts (DS85) Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (DS3)	Distinction between current transfers and investments grants or other capital transfers except for S.13 is performed based on unit level information available from the given data sources. Counterpart sector data are used for transfers from S.13. Not having sufficient sources in their own right for D.75 and D.99 other sectors' data are estimated based on non-profit sector information. Data from non-profit survey's data processing are accounted in all cases after the microvalidation based on other data sources' data as well as previous years' data especially for the larger institutions. Church donations and church's collection money from S.14 which are estimated using the ratio based on the distribution of total income according to publicly available information on churches.

S.2	Relevant part of Government statistics Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	Counterpart sector data are used for transfers from S.13. The data for the non-financial corporations, financial corporations, households and non-profit institutions serving households sectors are available directly from BoP.
P.51C - Consumption of fixed capital:		
Uses		
S.11	Time series of P.51G by sector&industry&asset's.	PIM method is used, see GNI Inventory , Chapter 4.12.3.
S.12	Time series of P.51G by sector&industry&asset's.	PIM method is used, see GNI Inventory , Chapter 4.12.3.
S.13	Time series of P.51G by sector&industry&asset's.	PIM method is used, see GNI Inventory , Chapter 4.12.3.
S.14	Time series of P.51G by sector&industry&asset's.	PIM method is used, see GNI Inventory , Chapter 4.12.3.
S.15	Time series of P.51G by sector&industry&asset's.	PIM method is used, see GNI Inventory , Chapter 4.12.3.
S.2	Not applicable.	Not applicable.
NP - Acquisitions less disposals of non-produced assets:		
Uses		
S.11	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial statements (balance sheets, Profit and loss accounts and supplements) of corporations classified in government (DS40) Balance of Payments data to the National Accounts (DS85)	Source data are used directly.

S.12	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial statements (balance sheets, Profit and loss accounts and supplements) of corporations classified in government (DS40) Balance of Payments data to the National Accounts (DS85)	Source data are used directly.
S.13	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial statements (balance sheets, Profit and loss accounts and supplements) of corporations classified in government (DS40) Balance of Payments data to the National Accounts (DS85)	Source data are used directly. These data are acquisitions less disposals of non-produced assets, mainly lands and residential plots and sales of emission trading allowances (AAUs).
S.14	State budget execution (DS37) Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Financial statements (balance sheets, Profit and loss accounts and supplements) of corporations classified in government (DS40) Balance of Payments data to the National Accounts (DS85)	Source data are used directly.
S.15	Not applicable.	Not applicable.
S.2	Balance of Payments data to the National Accounts (OSAP 2212) (DS85)	Source data are used directly.

Employment by sectors:		The main employment calculation is based on LFS using the ESA-bridges to reach total employment from national to domestic concept. The difference between this result and the employment by sectors is the non-observed employment, which is not distributed by sectors, nor divided into all NOE categories. The following unregistered employment categories are explicitly estimated: drugs smuggling, prostitution, agricultural own-account production. The rest unregistered employment categories (e.g. N4) are implicitly calculated at domestic level, and the methodology of explicit estimation of non-observed employment categories in accordance to the employment method (Commission Decision 94/168/EC, Euratom) is under development. The work has not finished in this field.
Uses		
S.11	Common Database (KAB) Statistical report on the activities of civil society organizations and other non-profit institutions (DS81).	Source data are used directly. Exhaustiveness adjustments were made for N6.
S.12	Corporate tax returns of non-financial and financial corporations (double-entry book-keeping) (29) (DS3), Labour cost survey (HCSO) (DS33), Profit and loss accounts supplied (for mandatory pension fund, voluntary pension fund, occupational pension service provider, voluntary healthcare and voluntary mutual funds) by Hungarian Financial Supervisory Authority (HFSA) (DS31).	Source data are used directly. Source data is adjusted by estimation for missing data.
S.13	Annual financial reports of the central budgetary institutions (DS36) Annual financial reports of the local budgetary institutions (DS41) Labour Force Survey (DS54)	Source data are used directly. On quarterly level number of employees of the same period of the previous year is multiplied by the industry indices calculated based on labour force survey. The quarterly calculated data are adjusted to the

		data of annual financial reports on the central and local government units once a year.
S.14	Simplified entrepreneurial tax declaration form (71EVA) (DS5, DS6) Personal income tax return (OSAP 2301) (DS86) Fixed-rate tax of low tax-bracket enterprises declaration form (KATA) (DS7) Business Register of HCSO (NS1) Household Budget and Living Condition Survey (OSAP 2154 and 1968) and diary-keeping (OSAP 2153) Labour Force Survey and its additional recordings (OSAP 1539) Information from the experts of Hungarian Association of Sex Workers (DS51) Information from the experts of Drug Focus Point of Hungary (DS50)	The number of sole proprietors is broken down by NACE rev. 2 and by full-time and part-time classification of their activity on the basis of Business Register. The number of employment and helper family member come from the personal income tax return database and are broken down also by NACE rev. 2. In case of Individual entrepreneurs the sum up of combined data sources (EVA, SZJA, KATA) were used directly. Sources the number of employees in sole proprietorships obtained from the Labour force survey was used directly. In case of Domestic staff the HBS value data was divided by the annual net minimal wage. In case of illegal activities the experts estimations were used.
S.15	Statistical report on the activities of civil society organizations and other non-profit institutions (DS81) Statistical report of the registered churches with no business activity (DS82) Labour Cost Survey (DS33)	Source data are used and compared with data from the labour cost survey where available.
S.2	Labour force survey (OSAP 1539) (DS54) Data on foreign extraterritorial organisations in Hungary (OSAP 2457) (DS87)	Data on number of Hungarian employees working abroad are directly taken from LFS. Data on number of Hungarian residents employed at foreign embassies in Hungary are available from Data of foreign extraterritorial organisations in Hungary.

1.2 Balancing adjustment across all sector

Detailed description on balancing is in Section A. Chapter 2.2.1. and ESA2010 GNI Inventory Chapter 6.

1.3 Additional details

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Annex of abbrevations used

ASA: Annual Sector Accounts
BoP: Balance of Payment
CMFB: Committee on Monetary, Financial and Balance of Payments Statistics
CPI: Consumer Price Index
ECP: European Comparison Programme
EDP: Excessive Deficit Procedure
FA: Financial accounts
FDI: Foreign Direct Investment
FISIM: Financial Intermediation Services Indirectly Measured
GDP: Gross domestic product
GG: General Government
GNI: Gross National Income
GVA: Gross value added
HCSO: Hungarian Central Statistical Office
IOT: Input-Output Table
KAB: Common Database
MMF: Money Market Fund
MNB: National Bank of Hungary
NA: National Accounts
NAD: National Accounts Department
NFA: Non-financial accounts
NPISHs: Non-Profit Institutions Serving Households
NSC: National Statistical Council
NSCB: National Statistical Co-ordination Board
OSAP: National Statistical Data Collection Program (NSDCP)
NTL: Detailed list of taxes and social contributions according to national classification
NSDCP: National Statistical Data Collection Programme (OSAP)
OSS: Official Statistical Service
QSA: Quarterly accounts
SBS: Structural Business Statistics
SPE: Special purpose entities
SPEs: Special Purpose Entities
SUT: Supply and Use Tables
TP: Transmission Program

VAT: Value added tax

Annex to section D 'Share of estimates per transaction/sector'

The following codes are used:

       E80 – estimates dominate in the final value by more than 80%
       E50 - estimates dominate in the final value between 50-80%
       OE - observed value dominate final value, though estimates were used
       OV - only observed values

Transaction/ sectors		S11	S12	S13	S14+S15*	S14	S15	S2
P.11		OE	OE	OE		E50	-	-
P.12		OE	OE	OE		E50	OE	-
P.13		-	-	OE		-	OE	-
P.2		OE	OE	OE		E50	OE	-
P.31		-	-	OE		E50	OE	-
P.32		-	-	OE		-	-	-
P.51G		OE	OE	OE		E80	OE	-
P.52		OE	-	OE		E50	-	-
P.53		OE	-	OE		OE	OE	-
P.61		-	-	-		-	-	OE
P.62		-	-	-		-	-	OE
P.62F		-	-	-		-	-	OE
P.71		-	-	-		-	-	OE
P.72		-	-	-		-	-	OE
P.72F		-	-	-		-	-	OE
D.11	uses	OE	OE	OE		E50	OE	E50
D.11	resources	-	-	-		OE	-	OE
D.12	uses	OV	OE	OE		E50	OE	E50
D.12	resources	-	-	-		OE	-	OE
D.21	uses	-	-	-		-	-	-
D.21	resources	-	-	OE		-	-	OE
D.29	uses	OE	OE	OE		OE	OE	-
D.29	resources	-	-	OE		-	-	-
D.31	uses	-	-	OE		-	-	OE
D.31	resources	-	-	-		-	-	-
D.39	uses	-	-	OE		-	-	OE
D.39	resources	OE	OE	OE		OE	OE	-
D.41	uses	OE	OE	OE		OE	OE	OE
D.41	resources	OE	OE	OE		OE	OE	OE
D.421	uses	OV	OV	-		-	-	OE
D.421	resources	OV	OV	OE		OE	OV	OE
D.422	uses	-	OV	-		-	-	OV
D.422	resources	-	OV	-		-	-	OV
D.43	uses	OE	OV	-		-	-	OE
D.43	resources	OE	OV	-		E80	-	OE
D.441	uses	-	OV	-		-	-	-
D.441	resources	OE	-	-		OV	-	-
D.442	uses	-	OV	-		-	-	-
D.442	resources	-	-	-		OV	-	-

D.443	uses	-	OV			-	-	OV
	resources	OV	OV			OV	-	OV
D.45	uses	OV	-	-		-	-	-
	resources	-	-	OE		OV	-	-
D.41G	uses	OE	OV	OE		OE	OE	OE
	resources	OE	OV	OE		OE	OE	OE
D.51	uses	OV	OV	OE		OV	-	OE
	resources	-	-	OE		-	-	E50
D.59	uses	-	-	-		OE	-	-
	resources	-	-	OE		-	-	-
D.611	uses	-	-	-		OE	-	OE
	resources	-	OV	OE		-	-	E50
D.612	uses	-	-	-		OE	-	-
	resources	OV	OV	OE		-	-	-
D.613	uses	-	-	-		OE	-	OE
	resources	-	OV	OE		-	-	E50
D.614	uses	-	-			OV	-	-
	resources	-	OV			-	-	-
D.61SC	uses	-	-			OE	-	-
	resources	-	OE			-	-	-
D.62	uses	OE	OE	OE		-	OE	OE
	resources	-	-	-		OE	-	OE
D.63	uses	-	-	OE		-	OE	-
	resources	-	-	-		OE	-	-
D.631	uses	-	-	OE		-	OE	-
	resources	-	-	-		OE	-	-
D.632	uses	-	-	OE		-	OE	-
	resources	-	-	-		OE	-	-
D.71	uses	OE	OE	OE		OV	OE	OE
	resources	-	OE	-		-	-	OE
D.72	uses	-	OE	-		-	-	OE
	resources	OE	OE	OE		OV	OE	OE
D.74	uses	-	-	OE		-	-	OE
	resources	-	-	OE		-	-	OE
D.75	uses	OE	OE	OE		E50	OE	E50
	resources	OE	OE	OE		E50	OE	OE
D.76	uses	-	-	OE		-	-	-
	resources	-	-	-		-	-	OE
D.8	uses	-	OV	-		-	-	-
	resources	-	-	-		OV	-	-
D.91	uses	OE	-	-		OE	-	-
	resources	-	-	OE		-	-	-
D.92	uses	-	-	OE		-	-	OE
	resources	OE	OE	OE		OV	OE	OE
D.99	uses	OE	OE	OE		OE	OE	OE
	resources	OE	OE	OE		OV	OE	OE
P51C		E50	E50	E50		E50	E50	-

NP	OV	OV	OE		OV	-	OE
EMP	OE	OE	OE		OE	OE	E50

*Fill-in if data for sectors S14 and S15 are not estimated

Notes:

S.2 Rest of the World:

D.11U
Two main data sources are used for the estimation of CoE received from the Rest of the World: Eurostat database is an official statistics, Labour Force Survey is a sample survey. Because of LFS data was used the code E50. ASA Inventory Section D D.11 Uses S.2 was complemented with this information.

D.12U, D.51R, D.611R, D.613R
Wages and salaries (D.11U) data are used to estimate D.12U, D.51R, D.611R and D.613R, so these items also have the code E50.

D.51U
The rates of taxes on income is calculated from HCSO publications. The HCSO publications are acceptable as observed value, the code was improved for/corrected to OE in ASA Inventory Annex to section D 'Share of estimates per transaction/sector'.

D.611U
There is no administrative data for the social security benefits in cash paid from abroad. The NAV rates are acceptable as observed value, the code was improved for/corrected to OE in ASA Inventory Annex to section D 'Share of estimates per transaction/sector'.

D.62U
There is no administrative data for the components of CoE. For the estimation of D.62U is used HCSO publications. The HCSO publications are acceptable as observed value, the code was improved for/corrected to OE in ASA Inventory Annex to section D 'Share of estimates per transaction/sector'.

D.75U
Wages and salaries (D.11U) data are used to estimate worker's remittances paid from abroad, so this item also have the code E50.

Item	Process Table category	Estimation method
Observed value added of sole proprietors (subject to VAT)	Basis for NA Figures	Calculation from administrative data sources (income tax return)
Private households employing domestic staff		Benchmark extrapolation
Owner occupied dwelling		User-cost method
Privately rented dwelling		Extrapolation
FISIM	Conceptual adjustments	Model
Own account production of entertainment artistic and literature originals		Special or existing survey
Own developed software and databases		
Unregistered educational activity of households	Exhaustiveness - N1	
Private accommodation activity of households to tourists		
Rents for other real estates		
Drugs	Exhaustiveness - N2	
Prostitution		Quantity price method
Smuggling		Margin approach
Agricultural own account production	Exhaustiveness - N3	Commodity flow method
Own-account construction and renovation of dwellings		Quantity price method
Agricultural production of small producers	Exhaustiveness - N5	Special or existing survey
Performance of sole proprietors without administrative data		Margin approach
NOE6 at basic prices of sole proprietors	Exhaustiveness - N6	Fiscal and other audit data
Tips	Exhaustiveness - N7	Special or existing survey
Gratuity		

Performance of sole proprietors not registered for VAT, but with tax return	Exhaustiveness - N7	Margin approach
Balancing adjustments	Balancing	

D.75R

For the estimation of worker's remittances paid to abroad are used wages and salaries of foreign workers in Hungary (source: NAV) and final consumption expenditure by households per capita (HCSO publications). The wages and salaries is an observed value, the code was improved for/corrected to OE in ASA Inventory Annex to section D 'Share of estimates per transaction/sector'.

S.14 Household sector:

Related to the variables classified in E50 and E80 the explanation of use in S.14 Household sector are as follows:
In Household sector sole proprietors, private individuals with tax number and unregistered production activities of households and households as consumption units are included.

The P.11 and P.12 of Households Sector are compiled as an aggregation of several production items. The table below shows the related items taken into consideration and the estimation methods involved.

Methods of compiling production accounts in Households Sector

The estimation method suggests that (E50) estimates dominate in the final value between 50-80% and this is true for P.2 as well. Generally the intermediate consumption is calculated on the bases of production in S.14.

The reason for using the code of (E50) estimates dominate in the final value between 50-80% in case of P.31 in S.14 are as follows. P.31_S.14, Household final consumption expenditure is estimated on the bases of the Household Budget Survey, the Retail Trade Survey and several other surveys but these sources are not used directly. The previous year's HFCE current price figures at COICOP 4-digit level are extrapolated with the value indices derived from HBS or RTS. And finally the extrapolated values are adjusted to meet the definitions and concepts of NA.

In case of D.11 and D.12, the aggregated figures of Sole proprietors, Private individuals with tax number and unregistered production activities of households are included. Just like in case of the production of Households Model based method and Extrapolation techniques are applied. That is why (E50) estimates dominate in the final value between 50-80%.

The data source of D. 43 Reinvested earnings on foreign direct investment is the Hungarian National Bank who defined the related classification (E80).

In case of D.75 Miscellaneous current transfers a significant part of basic data are compiled by extrapolation method and the latest SUT figure are incorporated, that is reason for the use of classification E50.

In case of P.51G just some sole proprietors are surveyed and dwelling estimation is a relevant part of the amount of gross fixed capital formation of S.14, therefore the code E80 is used.

<u>P.51C in all sector:</u>
E50 codes are used in all sector as Perpetual Inventory Method (PIM) is used to calculate the consumption of fixed capital. The basis of the calculation are the time series of GFCF and the relevant price statistics, however a lot of assumptions are applied in the method, like the average service lives and discard and depreciation functions. Therefore we guess the E50 can be a good proxy for share of the estimated value in the amount of CFC.