

Methodological notes to the detailed data on credit institutions

The MNB compiles aggregated data from the non consolidated supervisory reports of the credit institutions detailed according to the actual breakdown of certain supervisory reporting templates.

Until 31 December 2016, supervised institutions compiled such reports uniformly according to the Hungarian Accounting Standards (hereinafter: HAS).

From 1 January 2017, part of the supervised institutions prepared their reports in accordance with the International Financial Reporting Standards (hereinafter: IFRS). Since the detailed rows of the reports defined in the two types of accounting frameworks cannot be mapped, the data of the credit institutions applying HAS and of those applying IFRS were aggregated separately.

From 1 January 2019 supervised institutions prepare their reports uniformly in accordance with IFRS.

From 1 January 2019, data of financial enterprises qualifying as credit institutions for prudential purposes (Agrár-Vállalkozási Hitelgarancia Alapítvány, Garantiqa Hitelgarancia Zártkörűen Működő Részvénytársaság) are also included in this publication.

From Q1 2019, three new tables have been published:

- Loans structure of credit institutions by arrears
- Project loans of credit institutions
- Capital adequacy of credit institutions

These tables were previously included in the publication "Time series of sectors supervised by the MNB - Credit institutions".

From 2019, the key data of the balance sheet and profit and loss account at non-consolidated level are published in „Aggregated Supervisory Banking Statistics” publication as a supplement to the consolidated time series.

In the case of terminations or mergers/acquisitions during the year, aggregate cumulative flow data (profit and loss) of the sector will be corrected by adding the last interim flow data of the missing institution(s) to that of the sector in the current period whenever MNB considers that omission of these data would significantly reduce the comparability of the sector’s performance.

Codes and titles of the data templates as sources of the aggregated data published on the following sheets:

Assets: “SF0101 Supervisory balance sheet - Assets (book value)”

Liabilities: “SF0102 Supervisory balance sheet - Liabilities (book value)”

Shareholders’ equity: “SF0103 Supervisory balance sheet - Shareholders’ equity (book value)”

Profit and loss: “SF02 Supervisory profit and loss account”

Loan structure: “SF1801 Performing and non-performing exposures – Total, SF1802 Performing and non-performing exposures – HUF, SF1801 Performing and non-performing exposures – Other currencies

Project loans: “7F Project loans”

Capital adequacy: “C_01.00 Own funds, C_02.00 Own funds requirements”

Other: “7C Data of informative nature”