

## DIFFERENCES BETWEEN THE DATA RELEASED IN THE PUBLICATIONS 'PRELIMINARY STATISTICAL BALANCE SHEET AND INCOME STATEMENT OF CREDIT INSTITUTIONS' AND 'BALANCE SHEETS OF MONETARY FINANCIAL INSTITUTIONS AND MONETARY AGGREGATES'

The MNB publishes data on credit institutions' balance sheets twice a month:

- data are first published in the data release 'Preliminary balance sheet and income statement of credit institutions' on the 18th working day of the month following the reference month,
- followed by the publication 'Balance sheets of monetary financial institutions and monetary aggregates' on the 23rd working day.

Excluding a few required corrections, the time series published on the 18th working day, basically contain the aggregate data reported by credit institutions in Table 01 of the report MNB identification code M01 (hereinafter referred to as: Statistical balance sheet).

The data published on the 23rd working day are also essentially compiled using the Statistical balance sheet, but they may be different from the balance sheet data published on the 18th working day in the cases listed in the following table for statistical methodological reasons and/or due to the application of the reporting format required by the European Central Bank, in addition to differences arising from the various dates of publication.

Link to the relevant publications:

[www.mnb.hu](http://www.mnb.hu) -> Statistics -> Statistical data, information -> Data, time series -> Balance sheets of financial institutions -> Press release – Other monetary financial institutions

Direct link:

[https://statisztika.mnb.hu/timeseries/hitint\\_elozetes\\_en.xlsx](https://statisztika.mnb.hu/timeseries/hitint_elozetes_en.xlsx)

<https://statisztika.mnb.hu/timeseries/0708-monstatpubl-enxls.xls>

	<b>Preliminary balance sheet and income statement of credit institutions - to be published on the 18th working day</b>	<b>Balance sheets of monetary financial institutions and money aggregates – to be published on the 23rd working day</b>
<b>Accrued interest</b>	In addition to the gross nominal value (capital value), excluding accrued interest, of the stocks of loans, deposits and securities issued by the credit institutions, the end-month stock of accrued interest belonging to each instrument is also shown in separate rows.	The stocks of loans, deposits and securities issued by the credit institutions is shown at gross nominal value (capital value), excluding accrued interest. Accrued interest on loans, deposits and securities issued is presented under Remaining assets/Remaining liabilities.
<b>Impairments and valuation adjustments</b>	In addition to the gross capital value of loans and deposits on the assets	The amount of impairments and valuation adjustments recognised in respect of

	side, the end-of-month stocks of impairments and valuation adjustments associated with each instrument are also shown in separate rows on the assets side.	assets side loans and deposits is transferred to the liabilities side with a positive sign and presented together with provisions. As a result, with the amount of these items, the balance sheet total in the publication is more than the balance sheet total reported by credit institutions.
<b>Loans and deposits on the assets side</b>	On the assets side, deposits placed by credit institutions and the loans granted by credit institutions are shown separately.	The amount of deposits placed is shown in the stock of loans.
<b>Loans and deposits on the liabilities side</b>	On the liabilities side, deposits placed with credit institutions and loans borrowed by credit institutions are shown separately.	Outstanding borrowing is shown as part of deposits.
<b>Short position (negative securities holdings resulting from the sale of securities received under a repo transaction)</b>	Short position holdings are shown on the liabilities side (with a positive sign), corresponding to the statement in the credit institutions' Statistical balance sheet.	The amount of short position, as negative securities holdings, is transferred to securities on the assets side relating to the country and the sector of the issuer. Consequently, the balance sheet total in this publication is less than the accounting balance sheet total reported by credit institutions, by the short position value.
<b>Balance sheet total</b>	The balance sheet total reported in the Statistical balance sheet is shown.	The balance sheet total in the publication is less by the value of the short position transferred to the assets side with a negative sign, and more by the amount of impairments and valuation adjustments recognised related to assets side loans and deposits, added to the stocks of provisions on the liabilities side with a positive sign, than the accounting balance sheet total reported by credit institutions.