



Reporting of Government Deficits and Debt Levels

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

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

Member State: Hungary

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

Not applicable: M ; Not available: L

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

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

Member State: Hungary Data are in ...(millions of units of national currency) Date: 31/03/2026	ESA 2010 codes	Year				
		2022	2023	2024	2025	2026
		final	final	half-finalized	estimated	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-4.092.620	-5.253.505	-4.185.367	-4.059.437	-4.745.098
- Central government	S.1311	-4.017.130	-5.166.607	-4.029.472	-4.174.100	-5.008.080
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-158.856	-188.434	-423.852	49.013	236.332
- Social security funds	S.1314	83.366	101.536	267.957	65.650	26.650
		final	final	half-finalized	estimated	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		48.854.681	55.132.774	59.866.887	64.911.638	70.138.169
<i>By category:</i>						
Currency and deposits	AF.2	443.402	475.996	573.363	583.078	
Debt securities	AF.3	42.092.226	48.291.683	51.884.250	57.268.985	
Short-term	AF.31	3.107.293	3.463.700	3.377.787	4.044.959	
Long-term	AF.32	38.984.933	44.827.983	48.506.463	53.224.026	
Loans	AF.4	6.319.053	6.365.095	7.409.274	7.059.575	
Short-term	AF.41	1.326.983	199.286	244.288	293.812	
Long-term	AF.42	4.992.070	6.165.809	7.164.986	6.765.763	
General government expenditure on:						
Gross fixed capital formation	P.51g	3.516.508	4.029.393	3.557.434	3.311.421	3.323.200
Interest (consolidated)	D.41 (uses)	1.871.070	3.533.855	3.970.562	3.311.065	3.579.290
Gross domestic product at current market prices	B.1*g	65.950.424	75.218.235	81.493.548	87.045.554	94.256.150

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

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

Member State: Hungary	2022	2023	Year 2024	2025	2026	
Data are in ... (millions of units of national currency)						
Date: 31/03/2026						
Working balance in central government accounts	-4.266.106	-4.019.718	-3.718.819	-5.493.535	-5.095.526	
<i>Basis of the working balance</i>	cash	cash	cash	mixed	planned	
Financial transactions included in the working balance	50.958	285.973	-127.954	-220.217	171.007	
Loans, granted (+)	123.066	361.402	76.425	52.985	259.550	
Loans, repayments (-)	-65.579	-128.812	-179.017	-163.059	-100.806	
Equities, acquisition (+)	68.316	33.156	19.104	5.579	17.595	
Equities, sales (-)	-2.641	-10.852	-2.198	-70.455	-10.000	
Other financial transactions (+/-)	-72.204	31.079	-42.268	-45.267	4.668	
of which: transactions in debt liabilities (+/-)	L	L	L	L	L	
of which: net settlements under swap contracts (+/-)	-95.156	-68.988	-77.385	-68.423	-85.918	
Detail 1	0	0	0	0	0	
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M	M	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	356.205	-522.115	-447.901	1.026.322	120.880	
Other accounts receivable (+)	1.575.595	-765.188	393.018	748.673	-249.382	
Relates to P.11, P.131	5.442	12.157	8.128	-1.137	2.300	
Relates to D.2	317.118	-33.823	93.977	104.672	165.481	
Relates to D.42, D.45	-119.882	29.425	29.425	29.425	29.491	
Relates to D.5 and D.91	738.444	58.363	59.908	40.634	54.236	2022: Relates to PIT refund to families with children.
Relates to D.61	5.278	5.103	3.510	4.862	6.846	
Relates to D.75	0	0	0	0	0	
Relates to: EU transfers (excluding RRF)	477.318	-1.070.733	93.504	512.462	45.775	
of which: EU financial correction	-40.410	-47.077	0	0	0	
Relates to RRF (Recovery and Resilience Facility)	150.960	241.954	106.475	53.768	-553.511	
Relates to consolidation	917	-7.634	-1.909	3.988	0	Timing issue of inter-government transactions
Other accounts payable (-)	-511.633	-77.037	-122.522	32.006	-45.034	
Relates to P.2	-42.698	-54.064	-17.593	-197	26.001	
Relates to D.1	-23.242	-42.762	-41.062	-63.914	-30.000	
Relates to D.211	-385.126	87.544	75.532	-383	0	
Relates to D.3	25.857	-43.542	-44.925	48.669	0	
Relates to P.51	-9.110	-29.692	-1.924	20.452	-2.710	
Relates to other items (D.29, D.62, D.63, D.75, D.76, D.92)	-92.972	15.172	-78.219	86.911	51.075	
Relates to D.42	0	-100.000	100.000	0	0	Interim dividend paid by the MVM Zrt.
Relates to EU transfer advances to Local Government	93.379	136.277	6.966	-3.011	-33.890	
Relates to D.99	0	0	-48.435	10.068	0	
Relates to NP	0	0	0	0	0	
Relates to standardised guarantees	-77.721	-45.970	-72.862	-66.590	-55.511	Relates mainly to Pre-natal Funding Scheme and CSOK+ in 2024 and in 2025
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-792.994	465.097	636.250	-68.348	287.318	
Corporations classified in Central Government	-1.032.324	346.453	592.305	-50.793	322.537	
Nonprofit institutions classified in Central Government	239.330	118.644	43.945	-17.554	-35.219	
Other adjustments (+/-) (please detail)	-429.155	-533.618	-641.544	-199.001	-197.342	
Claim cancellation against Health Insurance fund	-418.336	-406.417	-411.965	-230.815	-246.793	
Gripen reclassification from operative lease to financial lease	-5.456	-4.330	-4.498	0	0	
MAVIR transactions rerouting	-14.786	-10.089	6.862	-15.992	0	
Imputed revenue from transfer of pension obligations	30.777	35.089	39.631	44.416	49.451	
Exchange rate compensation to MFB	-12.589	0	-4.115	-1.375	0	
Advances reclassified as P.51 (not included in the WB)	-8.765	-147.871	-267.459	0	0	Please see more in the comments.
Imputed dividend of Magyar Posta Zrt.	0	0	0	4.766	0	
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-4.017.130	-5.166.607	-4.029.472	-4.174.100	-5.008.080	

(ESA 2010 accounts)

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

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

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

Member State: Hungary Data are in ...(millions of units of national currency) Date: 31/03/2026	2022	2023	Year 2024	2025	2026	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		

(ESA 2010 accounts)

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

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

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

Member State: Hungary Data are in ...(millions of units of national currency) Date: 31/03/2026	2022	2023	Year 2024	2025	2026	
Working balance in local government accounts	-52.485	37.603	-393.094	82.580	205.101	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-7.853	-10.710	-7.187	-6.972	9.600	
Loans (+/-)	-3.989	-2.931	-1.000	-738	1.200	
Equities (+/-)	963	-893	-92	1.754	8.400	
Other financial transactions (+/-)	-4.827	-6.886	-6.095	-7.989	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M	M	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	-100.702	-132.468	-3.351	4.128	33.890	
Relates to D.2	0	0	0	0	0	
Relates to P.11 and P.131	-3.434	-480	2.072	3.089	0	
Relates to consolidation	-3.889	4.289	1.543	-1.972	0	Timing issue of inter-government transactions
Relates to EU transfers advances from Central Government	-93.379	-136.277	-6.966	3.011	33.890	
Other accounts payable (-)	-27.930	-31.246	-25.763	8.675	0	
Relates to P.2	-6.023	-9.753	-7.597	4.258	0	
Relates to D.1	-17.759	-13.962	-16.089	-13.145	0	
Relates to P.51	-4.148	-7.531	-2.077	17.562	0	
Working balance (+/-) of entities not part of local government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other local government bodies	30.114	16.333	38.528	-85.718	-12.259	
Corporations classified into Local Government	27.630	16.038	36.521	-88.637	-13.860	
Non-profit institutions classified into Local Government	2.484	295	2.007	2.919	1.601	
Other adjustments (+/-) (please detail)	0	-67.946	-32.985	46.320	0	
Factoring transactions	0	-49.976	639	50.005		
Solidarity contribution	0	-17.970	-33.624	-3.685		
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-158.856	-188.434	-423.852	49.013	236.332	

(ESA 2010 accounts)

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

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

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

Member State: Hungary Data are in ...(millions of units of national currency) Date: 31/03/2026	2022	2023	Year 2024	2025	2026	
Working balance in social security accounts	-405.981	-415.758	-229.472	-246.793	-349.673	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	1	-113	-3	-730	0	
Loans (+/-)	7	-113	-1	8	0	
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	-6	0	-2	-737	0	
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M	M	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	71.148	111.186	85.515	82.262	129.529	
<i>Relates to P.11 and P.131</i>	0	0	0	0	0	
<i>Relates to taxes</i>	5.996	6.220	5.364	-8.222	200	
<i>Relates to D.61</i>	65.152	105.021	80.151	90.341	129.329	
<i>Relates to consolidation</i>	0	-55	0	143	0	Timing issue of inter-government transactions
Other accounts payable (-)	-138	-196	-48	96	0	
<i>Relates to D.63</i>	90	-131	0	0	0	
<i>Relates to other items (P.2, D.1, P.51)</i>	-228	-65	-48	96	0	
Working balance (+/-) of entities not part of social security funds	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M	M	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	418.336	406.417	411.965	230.815	246.793	
<i>Claim cancellation against Health Insurance Fund</i>	418.336	406.417	411.965	230.815	246.793	
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	83.366	101.536	267.957	65.650	26.650	

(ESA 2010 accounts)

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

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

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

Member State: Hungary Data are in ...(millions of units of national currency) Date: 31/03/2026	Year			
	2022	2023	2024	2025
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	4.092.620	5.253.505	4.185.367	4.059.437
Net acquisition (+) of financial assets ⁽²⁾	1.944.080	2.154.138	-388.784	1.334.973
Currency and deposits (F.2)	265.760	1.450.374	-1.351.403	166.901
Debt securities (F.3)	196.377	53.116	13.603	221.633
Loans (F.4)	269.590	1.093.410	-105.102	2.076
Increase (+)	879.523	1.929.687	1.407.939	1.035.216
Reduction (-)	-609.933	-836.277	-1.513.041	-1.033.140
Short term loans (F.41), net	11.084	37.130	-31.768	-13.926
Long-term loans (F.42)	258.506	1.056.280	-73.334	16.002
Increase (+)	868.452	1.929.687	1.291.939	1.035.216
Reduction (-)	-609.946	-873.407	-1.365.273	-1.019.214
Equity and investment fund shares/units (F.5)	276.621	169.678	1.007.117	142.105
Portfolio investments, net ⁽²⁾	97.044	55.083	20.207	134.675
Equity and investment fund shares/units other than portfolio investments	179.577	114.595	986.910	7.430
Increase (+)	211.746	314.859	1.293.281	390.042
Reduction (-)	-32.169	-200.264	-306.371	-382.612
Financial derivatives (F.71)	-173.648	-313.968	-137.332	-128.184
Other accounts receivable (F.8)	1.108.656	-298.264	168.645	928.432
Other financial assets (F.1, F.6)	724	-208	15.688	2.010
Adjustments ⁽²⁾	471.984	-1.104.812	903.104	-344.553
Net incurrence (-) of liabilities in financial derivatives (F.71)	17.871	-13.914	27.898	51.954
Net incurrence (-) of other accounts payable (F.8)	-823.051	-21.469	-85.538	41.687
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-35.458	12.331	-8.238	565
Issuances above(-)/below(+) nominal value	709.111	364.092	158.824	546.137
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-226.954	-840.309	-317.356	482.319
Redemptions/repurchase of debt above(+)/below(-) nominal value	-19.149	-15.056	-270.626	-25.398
	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	849.614	-590.487	1.398.140	-1.441.817
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	772	-24.738	34.426	-5.106
Difference between capital and financial accounts (B.9-B.9f)	772	-24.738	34.426	-5.106
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1,2)	6.509.456	6.278.093	4.734.113	5.044.751

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

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

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Hungary Data are in ...(millions of units of national currency) Date: 31/03/2026	Year			
	2022	2023	2024	2025
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	4.017.130	5.166.607	4.029.472	4.174.100
Net acquisition (+) of financial assets ⁽²⁾	1.996.832	2.090.668	-528.063	1.614.843
Currency and deposits (F.2)	306.887	1.362.568	-1.225.526	481.296
Debt securities (F.3)	196.374	53.116	7.591	207.435
Loans (F.4)	229.132	1.102.911	-277.969	34.411
Increase (+)	906.099	1.956.122	1.437.502	1.087.302
Reduction (-)	-676.967	-853.211	-1.715.471	-1.052.891
Short term loans (F.41), net	-34.996	46.166	-205.585	7.855
Long-term loans (F.42)	264.128	1.056.745	-72.384	26.556
Increase (+)	858.820	1.919.934	1.280.875	1.036.548
Reduction (-)	-594.692	-863.189	-1.353.259	-1.009.992
Equity and investment fund shares/units (F.5)	278.199	169.611	1.004.954	131.760
Portfolio investments, net ⁽²⁾	96.995	47.730	14.711	129.495
Equity and investment fund shares/units other than portfolio investments	181.204	121.881	990.243	2.265
Increase (+)	206.264	313.361	1.286.574	383.940
Reduction (-)	-25.060	-191.480	-296.331	-381.675
Financial derivatives (F.71)	-173.648	-313.968	-137.332	-128.184
Other accounts receivable (F.8)	1.159.526	-283.466	92.375	887.120
Other financial assets (F.1, F.6)	362	-104	7.844	1.005
Adjustments ⁽²⁾	498.714	-1.076.604	930.163	-366.879
Net incurrence (-) of liabilities in financial derivatives (F.71)	17.871	-13.756	27.861	51.850
Net incurrence (-) of other accounts payable (F.8)	-799.752	7.851	-57.554	31.776
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-35.458	12.331	-8.238	565
Issuances above(-)/below(+) nominal value	709.858	364.521	157.882	545.909
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-224.485	-842.938	-317.409	469.626
Redemptions/repurchase of debt above(+)/below(-) nominal value	-19.149	-15.056	-270.626	-25.398
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	849.829	-589.557	1.398.247	-1.441.207
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	15.297	-5.772	4.038	16.086
Difference between capital and financial accounts (B.9-B.9f)	15.297	-5.772	4.038	16.086
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	6.527.973	6.174.899	4.435.610	5.438.150
Central government contribution to general government debt (a=b-c) ⁽⁶⁾	48.798.415	54.964.008	59.576.021	64.983.072
Central government gross debt (level) (b) ^(2, 5)	49.271.361	55.446.260	59.881.870	65.320.020
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	472.946	482.252	305.849	336.948

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

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

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Hungary Data are in ...(millions of units of national currency) Date: 31/03/2026	Year			
	2022	2023	2024	2025
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽²⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1,2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽³⁾	M	M	M	M
State government gross debt (level) (b) ^(2,5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

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

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

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Hungary Data are in ...(millions of units of national currency) Date: 31/03/2026	Year			
	2022	2023	2024	2025
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	158.856	188.434	423.852	-49.013
Net acquisition (+) of financial assets ⁽²⁾	-15.428	41.035	-417.083	108.167
Currency and deposits (F.2)	44.193	50.424	-499.173	-68.860
Debt securities (F.3)	-64.164	-19.331	77.890	175.445
Loans (F.4)	-4.289	-195	-3.527	-1.233
Increase (+)	14.324	13.969	12.358	8.048
Reduction (-)	-18.613	-14.164	-15.885	-9.281
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-4.289	-195	-3.527	-1.233
Increase (+)	14.324	13.969	12.358	8.048
Reduction (-)	-18.613	-14.164	-15.885	-9.281
Equity and investment fund shares/units (F.5)	-1.578	67	2.163	10.345
Portfolio investments, net ⁽²⁾	49	7.353	5.496	5.180
Equity and investment fund shares/units other than portfolio investments	-1.627	-7.286	-3.333	5.165
Increase (+)	5.482	1.498	6.707	6.101
Reduction (-)	-7.109	-8.784	-10.040	-936
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	10.048	10.174	-2.280	-8.535
Other financial assets (F.1, F.6)	362	-104	7.844	1.005
Adjustments ⁽²⁾	-119.278	-162.126	-33.996	-20.872
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	-158	37	104
Net incurrence (-) of other accounts payable (F.8)	-116.638	-162.023	-35.606	-20.509
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-2.610	283	576	23
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-30	-228	997	-490
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-14.929	-18.466	29.745	-24.468
Difference between capital and financial accounts (B.9-B.9f)	-14.929	-18.466	29.745	-24.468
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	9.221	48.877	2.518	13.814
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	-350.005	-243.200	60.051	-320.139
Local government gross debt (level) (b) ^(a,5)	379.718	428.595	431.113	444.927
Local government holdings of other subsectors debt (level) (c) ^(a)	729.723	671.795	371.062	765.066

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

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

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Hungary Data are in ...(millions of units of national currency) Date: 31/03/2026	Year			
	2022	2023	2024	2025
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-83.366	-101.536	-267.957	-65.650
Net acquisition (+) of financial assets ⁽²⁾	32.277	111.305	85.507	82.117
Currency and deposits (F.2)	-190	0	0	0
Debt securities (F.3)	0	0	0	0
Loans (F.4)	6	0	-9	-3
Increase (+)	8	0	0	0
Reduction (-)	-2	0	-9	-3
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	6	0	-9	-3
Increase (+)	8	0	0	0
Reduction (-)	-2	0	-9	-3
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	32.461	111.305	85.516	82.120
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-40	-3.574	656	-1.853
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-40	-3.574	656	-1.853
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	404	-500	643	3.276
Difference between capital and financial accounts (B.9-B.9f)	404	-500	643	3.276
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-50.725	5.695	-181.151	17.890
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	406.271	411.966	230.815	248.705
Social security gross debt (level) (b) ^(2, 5)	406.271	411.966	230.815	248.705
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	0	0	0	0

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

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

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Statement Number	Member State: Hungary Data are in ...(millions of units of national currency) Date: 31/03/2026	Year				
		2022 final	2023 final	2024 half-finalized	2025 estimated	2026 forecast
2	Trade credits and advances (AF.81 L)	1.009.563	1.063.992	1.088.480	1.051.261	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	M	M	M	M	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	64.144.164	72.950.187	79.909.148	85.002.080	L

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

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