

**1. TITLE OF THE CERTIFICATE (HU)**

55-344-02 Államháztartási mérlegképes könyvelő

**2. TRANSLATED TITLE OF THE CERTIFICATE (EN)**Chartered certified accountant (public budget)  
(THIS TRANSLATION HAS NO LEGAL STATUS)**3. PROFILE OF SKILLS AND COMPETENCES****A typical holder of the certificate is able to:**

- prepare, update or contribute to such activities related to accounting policies and other business management regulations;
- implement, operate, develop or contribute to such activities related to the operation of the internal accounting information system;
- perform budgeting tasks, plan the revenues and expenditures of the budget, identify the original budget allocations, perform the necessary amendments and the transfers of the allocations;
- establish and implement commitments, financial underwriting, performance certificate, validation and remittance processes,;
- apply tax laws, compile tax returns and perform tax control tasks;
- perform tasks related to treasury account management, lending, financing, auditing and information service;
- perform tasks related to tax payments during the performance of the activities related to public finances;
- perform accounting tasks related to the successful application for EU funds;
- apply specific regulations concerning assessment;
- perform the tasks related to the semi-annual and annual reporting obligations of the core and subsystems of the state budget;
- perform the tasks related to establishing, restructuring and eliminating the public finances organisation;
- perform the tasks related to general ledger accounting and analytic record-keeping;
- contribute to the development, operation, further development and application of the control system of the public budget;
- support the activities of controllers, issue related necessary documents;
- perform the general analytical tasks related to the subsystems of the state budget;
- analyse and assess the financial and profitability situation of the public finance organisation.

**4. RANGE OF OCCUPATIONS ACCESSIBLE TO THE HOLDER OF THE CERTIFICATE**

3614 Bookkeeper  
3611 Financial administrator (except for administrator in financial institutions)  
3652 Tax administrator  
3654 Administrator responsible for issuing authority permits  
4121 Accountant (analyst)  
4122 Payroll clerk  
4131 Stocks and materials registrar  
1411 Head of financial and accountancy units  
2513 Auditor, accountant, external accountant  
2514 Controller  
2521 Corporate governance analyst, organiser

**(\*) Explanatory notes:**

This document is designed to provide additional information about the specified certificate and does not serve as a legal certificate of vocational qualification. The format of the description is based on the following documents:

Council Resolution 93/C 49/01 of 3 December 1992 on the transparency of qualifications; Council Resolution 96/C 224/04 of 15 July 1996 on the transparency of vocational training certificates, and Recommendation 2001/613/EC of the European Parliament and of the Council of 10 July 2001 on mobility within the Community for students, persons undergoing training, volunteers, teachers and trainers.

More information on transparency is available at: <http://europass.cedefop.europa.eu/>

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## 5. OFFICIAL BASIS OF THE CERTIFICATE

|   |   |                             |   |   |       |                  |   |   |       |                       |                                 |   |       |   |  |   |  |
|---|---|-----------------------------|---|---|-------|------------------|---|---|-------|-----------------------|---------------------------------|---|-------|---|--|---|--|
| <p><b>Name and status of the institute issuing the certificate</b></p>  | <p><b>Name and status of the national/regional authority providing accreditation/recognition of the certificate</b></p> <p>Ministry for National Economy</p>  |                             |   |   |       |                  |   |   |       |                       |                                 |   |       |   |  |   |  |
| <p><b>Level of the certificate (national or international)</b></p> <p><b>Level of vocational qualification according to the National Qualification Register:</b><br/>55 advanced vocational qualification add-ons, which are based on vocational qualifications requiring the completion of the secondary school leaving exam and may be obtained primarily in formal education</p> <p><b>ISCED2011 code:</b><br/>4</p> <p><b>NQF level:</b> 5</p> <p><b>EQF level:</b> 5</p> | <p><b>Grading scale / Pass requirements</b></p> <p>Five -grade: 5 excellent<br/>4 good<br/>3 satisfactory<br/>2 pass<br/>1 fail</p>   |                             |   |   |       |                  |   |   |       |                       |                                 |   |       |   |  |   |  |
| <p><b>Certificate number:</b> PT K</p> <p>Serial number: 123456</p> <p><b>Certificate issue date:</b> 2019.08.28</p>  | <p><b>Results achieved at the examination and their proportion expressed in percentage in the complex mark</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Central written examination</td> <td style="width: 40%;">Analytic and controlling tasks related to the public budget</td> <td style="width: 10%; text-align: center;">5</td> <td style="width: 30%; text-align: center;">40.00</td> </tr> <tr> <td>Oral examination</td> <td>Economic, accounting, analytic and controlling tasks related to the public budget</td> <td style="text-align: center;">5</td> <td style="text-align: center;">30.00</td> </tr> <tr> <td>Practical examination</td> <td>public finance accounting tasks</td> <td style="text-align: center;">5</td> <td style="text-align: center;">30.00</td> </tr> <tr> <td colspan="2">Result achieved at the complex vocational examination, expressed in grades.</td> <td style="text-align: center;">5</td> <td></td> </tr> </table> | Central written examination | Analytic and controlling tasks related to the public budget | 5 | 40.00 | Oral examination | Economic, accounting, analytic and controlling tasks related to the public budget | 5 | 30.00 | Practical examination | public finance accounting tasks | 5 | 30.00 | Result achieved at the complex vocational examination, expressed in grades. |  | 5 |  |
| Central written examination   | Analytic and controlling tasks related to the public budget   | 5                           | 40.00   |   |       |                  |   |   |       |                       |                                 |   |       |   |  |   |  |
| Oral examination  | Economic, accounting, analytic and controlling tasks related to the public budget   | 5                           | 30.00   |   |       |                  |   |   |       |                       |                                 |   |       |   |  |   |  |
| Practical examination   | public finance accounting tasks   | 5                           | 30.00   |   |       |                  |   |   |       |                       |                                 |   |       |   |  |   |  |
| Result achieved at the complex vocational examination, expressed in grades.   |   | 5                           |   |   |       |                  |   |   |       |                       |                                 |   |       |   |  |   |  |
| <p><b>Access to next level of education/training</b></p> <p>To higher education</p>   | <p><b>International agreements</b></p>  |                             |   |   |       |                  |   |   |       |                       |                                 |   |       |   |  |   |  |
| <p><b>Other information concerning the vocational training process</b></p>  |   |                             |   |   |       |                  |   |   |       |                       |                                 |   |       |   |  |   |  |
| <p><b>Legal basis</b></p> <p>Act CLXXXVII of 2011 on Vocational Training<br/>Decree 29/2016 (VIII.26.) NGM of the Ministry for National Economy on the professional and examination criteria of vocational courses.</p>   |   |                             |   |   |       |                  |   |   |       |                       |                                 |   |       |   |  |   |  |

## 6. OFFICIALLY RECOGNISED WAYS OF ACQUIRING THE CERTIFICATE

| Description of vocational education and training received           | Percentage of total programme % | Duration (hours/weeks/months/years) |
|---|---------------------------------|-------------------------------------|
| School-/training centre-based                                       | Theory: 60 % Practice: 40 %     |                                     |
| Workplace-based   |                                 |                                     |
| Accredited prior learning   |                                 |                                     |
| Total duration of the education/training leading to the certificate |                                 | 480 hours                           |

### Entry requirements:

- Vocational prerequisites:
- 54 344 01 Financial and bookkeeping assistant
- 54 344 02 54 344 02 Business and payroll administrator
- 54 343 01 Financial product salesperson (banking, investment, insurance)

### Vocational requirement modules:

10773-12 Legal tasks in practice  
10774-12 Performance of financial tasks  
10775-16 Performance of tax related tasks  
10776-16 Performance of economic tasks related to public budget  
10777-16 Performance of economic tasks related to public budget  
11886-16 Practice of tasks related to the organisation of accounting  
10779-16 Performance of analytic and controlling tasks related to public budget

This certificate supplement was prepared on the basis of the instruction for filling in the Certificate Supplement published on the homepages of the National Reference Point and the National Europass Centre.

**National Reference Point – NSZFH – <http://nrk.nive.hu>**

Head of Examination Organiser:  
Issue date: 2019.08.28

**SEAL**