

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

54 344 02 0001 54 01 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:**

- applies a detailed classification of budgetary revenues and expenditures in administrative, economic and functional terms
- reviews the direct revenue and expenditure appropriations of the central budget, the financial relations of the central budget with the other actors of the national economy, and its decisive relationship with the other subsystems of the public finances
- reviews the emergence of the link to the EU budget on both the revenue and the expenditure side
- understands the financial balance of the central budget, the methods of statistical quantification of the balance
- determines the role of the various reserves in maintaining the balance, identifies the quantified reasons for the necessary amendment of the budget and preparation of a supplementary budget
- carries out his or her tasks knowing the organisations and characteristics of public finances
- complies with the specific rules relating to the management of allocated public funds and administration, knowing the functions of the public funds, their budgetary revenues and expenditures
- complies with the rules governing the status, grouping and administration of budgetary bodies
- contributes to the establishment and reorganisation of budgetary bodies, to the compilation of organisational and operational rules and other internal regulations, and to the performance and management of tasks related to the dissolution of budgetary bodies
- carries out his or her duties to draw up the treasury and the primary budget knowing their structure, content, purpose and objectives
- contributes to the detailed planning of the revenues and expenditures of the elementary budget, to the regular development and implementation of the processes of commitment, countersigning, certification, validation and remittance, to the planning of the budget staffing and staff allowances, to the development of the system of interests, to the ensuring of orderly labour relations by applying the relevant legislation
- determines the Hungarian State Treasury's tasks relating to local governments, the financing of subsidies and subsidy revenues of local governments
- complies with the provisions of the Government Decree on the specificities of the reporting and accounting obligations of public finance bodies and the Government Decree in force on the specificities of the reporting and accounting obligations of the Treasury accounts
- performs the tasks of audit accounting, the general analytical tasks related to the subsystems of public finances, and the analysis of the assets, financial and profitability situation
- analyses the management processes of the public finance organisation, performs economic, efficiency and effectiveness calculations, impact assessments, analyses the management of staff and personnel benefits, the management of fixed assets, maintenance, renovation, investment, capacity utilisation
- draws up proposals for the prevention of errors, knowing the treatment of irregularities and the legal consequences of the findings of the audit

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

3606 Chartered Accountant

(*) 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

Name and status of the institute issuing the certificate	Name and status of the national/regional authority providing accreditation/recognition of the certificate Ministry for National Economy	
Level of the certificate (national or international) Level of vocational qualification according to the National Qualification Register: 54 Higher level vocational qualification entitling the holder to fill positions characteristically requiring intellectual work, which is based on the input competence determined in the vocational and examination requirements, on preliminary vocational qualification or on the baccalaureate. ISCED97 code: 4CV	Grading scale / Pass requirements The average of the percentage of the performance achieved per examination part, taking into consideration the vocational and examination requirements, expressed as a grade: 81-100% excellent (5) 71-80% good (4) 61-70% satisfactory (3) 51-60% pass (2) 0-50% fail (1)	
	The code and name of the vocational requirement module, and the result achieved in the examination part associated with the requirement module expressed in %:	
Certificate number: PT K Serial number: 123456	2152-06 Putting economics and finance knowledge into practice in public budgeting	100%
	2153-06 Use of accounting, analytical and control skills in public budgeting	100%
Certificate issue date: 2024.02.29	The performance of the examinee achieved at the vocational examination expressed in %:	100%
	The performance of the examinee achieved at the vocational examination expressed as a grade:	5
Access to next level of education/training To higher education	International agreements	
Other information concerning the vocational training process		
Legal basis Act LXXVI of 1993 on Vocational Education and Training, Professional and examination requirements specified in amending Decree 21/2009 (X. 9.) of the Minister of Finance.		

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: 50 % Practice: 50 %	
Workplace-based		
Accredited prior learning		
Total duration of the education/training leading to the certificate		750 hours

Entry requirements:

Professional qualification: 54 344 02 0000 00 00 00 Chartered certified accountant, or a previously acquired qualification of chartered certified accountant, and who is a registered chartered certified accountant registered from the aspect of registration pursuant to Government Decree 93/2002 (V. 5.) on the registration of accounting service providers

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: 2024.02.29

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