

## Methodological remarks, concepts, definitions

Source of data: - OSAP (National Statistical Survey Programme) No. 1514 Report: „*Months Health Insurance Statistical Survey*” : regular data service on the social security payment agencies;  
- Health Insurance Department of Hungarian State Treasury

**Social insurance pay-offices:** every employer, who employs at least 100 persons entitled to social insurance benefits, subject to take care of social insurance and other tasks defined in Act or Government Order. In order to complete this obligation the employer has to establish a pay-office or contract with other provider on performing these tasks. An accountancy department carrying out centralized salary accountancy works as a social insurance pay-office (Act XXXIX of 1998, section 9, subsection 1).

**Control:** the professional and financial control of the health insurance fund units cover the fulfilment of registration and data service obligation related to the cash and accident benefits of health insurance, establishment and granting benefits and services belonging to the competence of social insurance bodies to those entitled as well as carrying out administrative tasks in relation with the above mentioned areas. All the necessary recording, accounting and other documents and data must be made available.