

Financial accounts, non-consolidated - SNA2008

Other data characteristics

| SNA 2008 rules on the valuation of financial assets & liabilities | General recording | Exceptions on the general recording |
|--|---|---|
| Currency and deposits - AF2 | Nominal* | |
| Debt securities - AF3 | Market | For some purposes, nominal value (or face value) is preferred and applied, e.g. in the case of defining general government debt |
| Loans - AF4 | Nominal | |
| Equity and investement fund shares/units - AF5 | Market | Some forms of equity are not traded on the stock market, as a consequence of which alternative methods, such as own funds at book value are applied. More information can be found in para. 13.71 of the SNA 2008. |
| Insurance pension and standardised guarantees - AF6 | Net present value of (expected) future claims or entitlements. | |
| Other accounts receivable/payable - AF8 | Nominal | |

* Nominal value refers to the amount the debtor owes to the creditor, which comprises the outstanding principal amount including any accrued interest.