

Financial balance sheets, consolidated

■ Unit of measure used

Statistics are reported at current prices in millions of national currency and in millions of Euros for OECD countries which are members of the Euro zone:

Austria, Belgium, Estonia, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Slovak Republic, Slovenia and Spain.

■ Variables collected

The data presented here are mainly compiled according to the SNA 1993 methodology. For the most recent data please refer to the dataset: 710. Financial accounts - consolidated - SNA 2008

■ 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 investment 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.

■ Statistical population

Volume IIIB:

National Accounts - Volume IIIB - Financial Balance Sheets - Stocks, which record the stocks of financial assets and liabilities by institutional sectors, at the end of the accounting period, and are presented in two tables: Balance sheets for financial assets and liabilities, consolidated and Balance sheets for financial assets and liabilities, non consolidated.

■ Concepts & Classifications



- **National Accounts Statistics: Volume IIIB - Financial Balance Sheets (Online Bookshop)**
- **National Accounts Statistics: Volume IIIB - Financial Balance Sheets (iLibrary)**