

## Dataset: Financial accounts, consolidated - SNA2008

### ■ Other data characteristics

| <b>SNA 2008 rules on the valuation of financial assets &amp; liabilities</b> | <b>General recording</b>  | <b>Exceptions on the general recording</b>  |
|--|---|---|
| <b>Currency and deposits - AF2</b>   | <b>Nominal*</b>   |   |
| <b>Debt securities - AF3</b>   | <b>Market</b>   | <b>For some purposes, nominal value (or face value) is preferred and applied, e.g. in the case of defining general government debt</b>  |
| <b>Loans - AF4</b>   | <b>Nominal</b>  |   |
| <b>Equity and investment fund shares/units - AF5</b>                         | <b>Market</b>   | <b>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.</b> |
| <b>Insurance pension and standardised guarantees - AF6</b>                   | <b>Net present value of (expected) future claims or entitlements.</b> |   |
| <b>Other accounts receivable/payable - AF8</b>                               | <b>Nominal</b>  |   |

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

### ■ Statistical population

This dataset presents the Financial Accounts - consolidated, according to SNA 2008 methodology, for all OECD countries. It comprises all flows, which record, by type of financial instruments, the financial transactions between institutional sectors.