

## Financial accounts, non-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: 610. Financial accounts - non-consolidated - SNA 2008

### 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>For some purposes, nominal value (or face value) is preferred and applied, e.g. in the case of defining general government debt</b>
<b>Debt securities - AF3</b>	<b>Market</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

#### Volume IIIA:

National Accounts - Volume IIIa - Financial Accounts - Flows, which record, by type of financial instruments, the financial transactions between institutional sectors, and are presented in two tables: Financial accounts, consolidated and Financial accounts, non-consolidated.

### Concepts & Classifications



- **National Accounts Statistics: Volume IIIa - Financial Accounts - Flows (iLibrary)**
- **National Accounts Statistics: Volume IIIa - Financial Accounts - Flows (Online Bookshop)**