

Financial balance sheets, 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.