

## **METADATA**

### **Financial accounts**

#### **Description**

The "Financial accounts" webpage contains the quarterly balance sheets for financial assets and liabilities, covering outstanding amounts and financial transactions conducted by the financial corporations' sector and its subsectors, such as deposit-taking corporations (the National Bank of Ukraine and banks), and other financial corporations (non-MMF investment funds, other financial intermediaries, financial auxiliaries, captive financial institutions, insurance corporations, pension funds).

The webpage comprises data on the stocks and flows of financial assets and liabilities of the financial corporations' sector (National Bank of Ukraine, other deposit-taking corporations, other financial corporations).

Financial accounts of the financial corporations' sector and its subsectors are submitted to the State Statistics Service of Ukraine to compile the national accounts, in particular, the trial balance sheet for financial assets and liabilities and the financial account of the entire economy. There is a possibility of drawing a comparison between these data and the data provided by the State Statistics Service of Ukraine with regard to the data on the financial corporations' sector and its subsectors.

#### **Source**

Data sources for compiling the quarterly balance sheets for financial assets and liabilities of the financial corporations' sector and its subsectors are monetary data presented in standardized forms of sectoral balance sheets covering outstanding amounts and financial transactions conducted by the National Bank of Ukraine, other deposit-taking corporations (banks) and other financial corporations, calculations and estimates by the National bank of Ukraine.

#### **Definitions and terms**

Financial accounts, financial corporations, other financial corporations, deposit-taking corporations, other deposit-taking corporations, balance sheet for financial assets and liabilities, deposits, loans, and securities.

#### **Legal basis**

Law of Ukraine "On the National Bank of Ukraine", the IMF's Articles of Agreement, protocols on the accession to the IMF's Special Data Dissemination Standard, articles of the Association Agreement between the European Union and Ukraine.

#### **Methodology**

Financial accounts compiled in compliance with methodology given in the [Monetary and Financial Statistics Manual and Compilation Guide \(IMF\)](#).

Methodology for compiling the financial account of financial corporations' sector is consistent with the requirements of the System of National Accounts, Balance of Payments and International Investment Position Manual (IMF), Government Finance Statistics Manual (IMF), as well as other official editions of the International Monetary Fund and international organizations, guidelines and recommendations on statistics of the European Central Bank.

Data are compiled and disseminated on a quarterly basis.

#### **Reporting institutions**

National Bank of Ukraine.

#### **Standards and codes**

System of National Accounts (SNA), Classification of Institutional Sectors of the Economy of Ukraine (CISE), Classification of Types of Economic Activity (CTEA), international standards, and national regulations on accounting.