

METHODOLOGICAL NOTES

Financial Accounts

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.

The financial account of the financial corporations' sector and its subsectors records transactions that involve financial assets and liabilities that take place between resident institutional units and between resident institutional units and the rest of the world.

The left-side of the account records acquisitions less disposals of financial assets, while the right side records incurrence of liabilities less their repayment.

Data are provided by sectors and financial instruments (monetary gold and SDRs, currency and deposits, debt securities (securities other than shares), loans, equity (shares and other equity) and investment fund shares, insurance, pension and standardized guarantee schemes, financial derivatives and employee stock options etc.).

This being the case, for a certain financial instrument recorded on the asset side of the balance sheet of one sector there is a counterpart liability on the part of another sector.

Data on certain financial instruments and sectors of the economy are calculated by giving priority to the data sources and using mirror estimates in order to address data gaps and eliminate errors in the data, with due regard to their quality, degree of detail, availability, and coverage of respondents, according to the following scheme:

Issuer of liability (debtor)	Owner of liability (creditor)						
	Central bank	Other deposit-taking corporations	Other financial corporations	General government sector	Non-financial corporations	Other sectors of the economy	Non-residents
Central bank		1. SRF 1SR (Liabilities) 2. SRF 2SR (Assets)	1. SRF 1SR (Liabilities) 2. SRF 4SR (Assets)	1. SRF 1SR (Liabilities)	1. SRF 1SR (Liabilities)	1. SRF 1SR (Liabilities)	1. SRF 1SR (Liabilities) 2. IIP 3. JEDH
Other deposit-taking corporations	1. SRF 1SR (Assets) 2. SRF 2SR (Liabilities)		1. SRF 2SR (Liabilities) 2. SRF 4SR (Assets)	1. SRF 2SR (Liabilities)	1. SRF 2SR (Liabilities)	1. SRF 2SR (Liabilities)	1. SRF 2SR (Liabilities) 2. IIP 3. QEDS
Other financial corporations	1. SRF 1SR (Assets) 2. SRF 4SR (Liabilities)	1. SRF 2SR (Assets) 2. SRF 4SR (Liabilities)		1. SRF 4SR (Liabilities)	1. SRF 4SR (Liabilities)	1. SRF 4SR (Liabilities)	1. SRF 4SR (Liabilities) 2. IIP 3. QEDS
General government sector	1. SRF 1SR (Assets)	1. SRF 2SR (Assets)	1. SRF 4SR (Assets)		-	-	1. IIP 2. QEDS
Non-financial corporations	1. SRF 1SR (Assets)	1. SRF 2SR (Assets)	1. SRF 4SR (Assets)	-		-	1. IIP 2. QEDS 3. JEDH
Other sectors of the economy	1. SRF 1SR (Assets)	1. SRF 2SR (Assets)	1. SRF 4SR (Assets)	-	-		1. IIP 2. CPIS
Non-residents	1. SRF 1SR (Assets) 2. IIP 3. CPIS	1. SRF 2SR (Assets) 2. IIP 3. CPIS	1. SRF 4SR (Assets) 2. IIP 3. CPIS	1. IIP 2. CPIS	1. IIP 2. CPIS	1. IIP 2. CPIS	

Notes:

SRF – Standardized report forms providing data on monetary statistics.

1SR – Sectoral balance sheet of the National Bank of Ukraine.

2SR – Sectoral Balance Sheet for Other Depository Corporations.

4SR – Sectoral Balance Sheet for Other Financial Corporations.

IIP – International Investment Position.

CPIS – Coordinated Portfolio Investment Survey.

JEDH – Joint External Debt Hub.

QEDS – Quarterly External Debt Statistics.