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**A Status on the Availability of Sectoral Balance Sheets and Accumulation
Accounts in Advanced Economies not Represented by Membership in the G-20**

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TABLE OF CONTENTS

Abbreviations	3
I. Introduction	4
II. Status of Data Availability on Sectoral Balance Sheets and Accumulation Accounts	5
A. Summary of Findings	5
B. Financial Assets and Liabilities	7
C. Nonfinancial Assets	9
D. Data Accessibility Issues	10
E. Conclusion	11
Annex: Summary Of Data Availability On Sectoral Balance Sheets And Accumulation Accounts	14

ABBREVIATIONS

A	Annual
CG	Central Government
<i>ESA 95</i>	<i>1995 European System of Accounts</i>
EU	European Union
GG	General Government
HH	Households
IAG	Inter-Agency Group on Economic and Financial Statistics
ICPF	Insurance Corporations and Pension Funds
G-20	Group of Twenty
LG	Local Government
NFC	Nonfinancial Corporations
NPISH	Nonprofit Institutions Serving Households
Q	Quarterly
SNA	System of National Accounts
STA	Statistics Department, IMF
WEO	World Economic Outlook

I. INTRODUCTION

1. In its effort to further advance the work on the strengthening the development and dissemination of sectoral balance sheets and accumulation accounts data, which is outlined by the Inter-Agency Group on Economic and Financial Statistics (IAG) and in the IMF/FSB report to Group of Twenty (G-20) Finance Ministers and Central Bank Governors, the IMF Statistics Department (STA) has extended the review of data availability for G-20 economies with the analysis of availability of sectoral balance sheets and accumulation accounts data disseminated by 24 advanced economies (following World Economic Outlook (WEO) classification) that are not members of the G-20. The paper presents the summary of findings.

2. Similar to the approach applied for the G-20 countries, the review examined the scope and details of the data officially disseminated and made available to the general public through the countries' statistical institutions (national statistical offices, central banks, and ministries of finance) or through the OECD and Eurostat. The review was focused on the existence of sectoral accounts within the framework of the System of National Accounts (SNA). Information was gathered for financial and nonfinancial balance sheets and accumulation accounts using the aggregate levels (first or second digit) of the classification of assets and liabilities and of institutional sectors as established in the *System of National Accounts 2008*. A note was taken when additional details were available. Other main data characteristics (such as data frequency, timeliness, dissemination formats, and time series) were also reviewed.

3. The review process did not include direct consultation with the compilers in each economy. The assessment is solely based on the review of data disseminated by official statistical agencies on their websites. Any additional data that countries may have been producing but have not published on their websites could not be considered in this review. Moreover, only data published within the SNA framework have been considered. Thus, the existence of other related data that are not integrated within the national accounts framework is also not considered in this review exercise. The review of data availability was conducted during the late 2009 and early 2010, during which data on countries were assessed on a sequential basis. The status of data availability of the countries may be affected by the time at which their situation was specifically assessed. This exercise does not provide an assessment of quality and accuracy of data.

4. The following sections provide a summary of findings on the status of the availability of sectoral balance sheets and accumulation accounts in selected group of economies, followed by detailed review of data on financial assets and liabilities and on nonfinancial assets. Finally, the specific data accessibility issues identified during the review exercise are discussed. Summaries of data availability for each of the 24 advanced economies are provided in the Annex.

II. STATUS OF DATA AVAILABILITY ON SECTORAL BALANCE SHEETS AND ACCUMULATION ACCOUNTS

5. The main findings of this review of the availability of sectoral balance sheets and accumulation accounts are presented in the following sections. The first section provides a summary of findings on the status of the availability of sectoral balance sheets and accumulation accounts in 24 advanced economies (following WEO classification) that are not members of the G-20. The second section deals with the availability of data on financial assets and liabilities. The third section presents findings on the availability of data on nonfinancial assets. The last section describes data accessibility issues identified during the review exercise. Summaries of data availability for each of the relevant economies are provided in the Annex.

A. Summary of Findings

6. In general, the situation in other advanced economies resembles the one in the G-20. A complete set of sectoral balance sheets and accumulation accounts (covering the SNA main institutional sectors and the SNA main asset categories) for both financial and nonfinancial assets is generally lacking. However, other advanced economies seem to be more advanced in compiling sectoral financial balance sheet data than those which are part of the G-20 group. It appears that the Czech Republic is the only country within the researched group that communicated to users a complete set of sectoral balance sheets and accumulation accounts on an annual basis. While there are few other countries (e.g., Denmark, Finland, Israel) that compile sectoral balance sheets and accumulation accounts with a varying degree of completeness, the revaluation and other volume changes accounts are generally lacking.

7. The current countries practices reflect the underlying belief that for assessment of country's vulnerability to external and internal shocks and policy making purposes, it is sufficient to compile certain components of the SNA without constructing a complete set of accounts (despite the fact that the list of these components is fast growing over time). Therefore, in other advanced economies, the balance-sheet statistics seem to be developed in a relatively slow pace and in an ad hoc fashion with priorities defined on country-by-country basis and applying methodology that most closely corresponds to a different analytical application of these data. Nineteen out of 24 countries in research presently publish statistics on certain balance sheet components, more readily for financial balance sheets. However, in most cases these data are not collected with a view to constructing national balance sheets and they tend to be incomplete for such purpose both in coverage and valuation.

8. With respect to sectoral financial balance sheet and financial account, 14 out of 24 other advanced economies disseminate these data using at least the minimum SNA institutional sector and the minimum SNA financial instrument classifications, with all of

them publishing some further breakdowns for institutional sectors and financial instruments. Nine out of the 14 countries mentioned above disseminate sectoral financial balance sheet and financial account on a quarterly basis. Several countries (e.g., Austria, Denmark) compile data on from-whom-to-whom basis. Norway has annual balance sheet and the financial transactions data for main sectors, but partial data on SNA main financial instruments (no data on financial derivatives). Israel has balance sheets of financial assets for all SNA main sectors and instruments but it does not publish financial transactions. Switzerland disseminates annual balance sheet of financial assets using the minimum SNA breakdown of sectors and instruments but it does not disseminate financial transactions by sector. The seven countries that do not disseminate sectoral balance sheets are: Hong Kong SAR, Iceland, Luxembourg, Malta, New Zealand, Singapore, and Taiwan, Province of China.

9. Some countries, such as Iceland and Luxembourg provide partial coverage of financial instruments for selected institutional sectors. In some instances, while not necessarily compiling the complete sectoral balance sheets, countries focus on compiling additional detail on selected sectors or instruments. The selection follows national practices and data are not comparable across countries. Nineteen countries from the group provide additional detail for selected sectors and/or instruments. With regard to institutional sectors, most of these details pertain to subsectoring of financial corporations and general government (GG) sectors. Further classification of financial instruments mainly pertain to detail required by Eurostat and the OECD, thus providing for further breakdown of insurance, pension and standardized guarantee schemes, account receivable/payable, and equity and investment fund shares, as well as for maturity attribution (original maturity) for loans and debt securities (17 countries from the researched group). In general, currency and residency breakdowns are not available, as well as counterparty information. Few countries provide separate data on specific items, such as mortgages.

10. With respect to sectoral nonfinancial balance sheets and capital accounts only the Czech Republic and Finland disseminate both sets of data with a breakdown by main categories of assets and sectors. Only three other countries (Denmark, Israel, and Luxembourg) disseminate sectoral balance sheets of nonfinancial assets using the SNA main sector categories but with partial coverage of assets. Out of these five countries only Finland disseminates balance sheet data on a quarterly basis; the other countries publish annual data. Two countries, Czech Republic and Israel, provide for subsectoral details. The coverage of assets is not always complete and further breakdowns of assets (particularly for nonproduced assets) are lacking. Most of additional assets detail relate to stocks and transactions in fixed assets.

11. Within the researched group, only two countries, the Czech Republic and Denmark, have disseminated some sectoral data on other volume changes (write-offs and reclassifications) and revaluations (the effects of asset prices) for both financial and

nonfinancial assets. Although both countries provide data on these two flows for financial assets with a breakdown by instrument, Denmark does not disseminate any detail of revaluations and other volume changes by type of nonfinancial asset, only by sector. In addition, the Eurostat publishes data on other economic flows for financial assets by sector (flows that are not transactions according to *1995 European System of Accounts (ESA 95)* definitions) for six countries of the researched group.

12. More than 50 percent of other advanced economies publish sectoral data on financial assets with quarterly periodicity. The same is true for the sectoral capital account data, while most of the capital stock data are annual. In many cases, there is significant room for improving timeliness and frequency of sectoral balance sheets and accumulation accounts.

13. Data accessibility and presentation vary significantly among the countries within the group. There is no uniform data dissemination format used by all countries and, in most cases, access to data is not user-friendly. Various segments of data are scattered on the websites of the respective compiling institutions within the country with no single point of entry for the complete set of accounts. Overall, there is no single database where all relevant data are stored. Some European Union (EU) and OECD member countries rely entirely on Eurostat and the OECD to disseminate most of the SNA accounts, with or without references to these websites and with quite limited data disseminated at the national level.

B. Financial Assets and Liabilities

14. Table 1 provides an overview of the availability of data on sectoral balance sheets and accumulation accounts (transactions, other volume changes, and revaluation) for financial assets and liabilities in other advanced economies. The minimum SNA breakdown of institutional sector in Table 1 refers to (i) financial corporations, (ii) nonfinancial corporations, (iii) GG, (iv) households (HH) and nonprofit institutions, and (v) rest of the world. The minimum SNA financial instrument breakdown comprise (i) monetary gold and SDRs, (ii) currency and deposits, (iii) debt securities, (iv) loans, (v) equity and investment fund shares, (vi) insurance, pension and standardized guarantee schemes, and (vii) other accounts receivable/payable. Both additional subsectoral details and sub-instrument details were also reviewed in the assessment exercise, which are noted in each country table shown in the Annex.

15. Other advanced economies seem to be more advanced in compiling sectoral financial balance sheet data than those which are part of the G-20 group. Sixteen out of 24 other advanced economies disseminate sectoral financial balance sheets using at least the minimum SNA institutional sector and the minimum SNA financial instrument classifications. Iceland publishes stocks of financial assets and liabilities for incomplete set of financial instruments for GG and financial corporations only; Luxembourg

publishes incomplete set of financial instruments for GG sector only. Norway provides complete sectoral attribution with partial coverage of financial instruments (no stock data for financial derivatives). The remaining five countries from the researched group, namely Hong Kong SAR, Malta, New Zealand, Singapore, and Taiwan, Province of China do not disseminate sectoral financial balance sheets.

16. Nine of 16 countries disseminate both sectoral financial balance sheet and financial account data on a quarterly basis. Partial financial balance sheets data for Iceland are published on a quarterly basis, while for Luxembourg and Norway dissemination is on an annual basis.

17. The nineteen countries from the group, while not necessarily compiling the complete sectoral balance sheets, provide additional breakdowns of selected institutional sectors. Most of these details pertain to subsectoring of financial corporations sector (in most cases, data for central bank, other deposit-taking corporations, other financial intermediaries except insurance corporations and pension funds (ICPF), financial auxiliaries, ICPF, with sometimes missing data for financial auxiliaries) and GG sector (mainly data for central government subsector). Some countries compile more complete subsectoring of GG sector, e.g., Cyprus, Czech Republic, Iceland, Ireland, Israel, Luxembourg, Netherlands, (central government, local government, and social security funds) and Norway (central government; civilian central government, defense, local government). Czech Republic, Israel, and Norway provide details on subsectors for HHs and Nonprofit Institutions Serving Households (NPISH) sector. Norway disseminates additional data for nonfinancial corporations (publicly owned and privately owned), separate data on state lending corporations, mortgage corporations, financial holding companies, as well as a split by creditor/debtor sector. The selection of additional sectoral detail follows national practices and data are not comparable across countries.

18. In some instances, countries focus on compiling additional detail on selected instruments. Seventeen countries from the researched group (mainly the OECD reporters) provide for further breakdown of insurance, pension and standardized guarantee schemes (net equity of HHs in life insurance reserves, net equity of HHs in pension funds reserves, and prepayment of premiums and reserves for outstanding claims), account receivable/payable (trade credits and advances, and other), and equity and investment fund shares (quoted, unquoted, and other shares, as well as separate data on investment fund shares). These countries also provide maturity attribution (original maturity) for loans and debt securities. The instrument breakdown is comparable across these 17 countries. In general, currency and residency breakdowns are not available. Few countries provide separate data on specific items, such as mortgages (e.g., Austria, with the split on local and foreign currency; Hong Kong SAR, with monthly data), or balance sheets of investment association statistics by item, sector, country, and data type (e.g., Denmark).

19. Situation with data dissemination of financial transactions (net acquisition of financial assets and net incurrence of liabilities) by institutional sectors and by type of financial instrument disseminated by the researched group is very similar to that for their sectoral financial balance sheets in terms of data frequency, main institutional sectors and subsectoral breakdowns, as well as the main financial instruments and their further breakdowns. The only exceptions out of the group of 16 advanced economies that disseminate relatively complete sectoral financial balance sheets are Israel (no data) and Switzerland (no sectoral attribution), which do not provide the complete set of related financial transactions data.

20. Data on other volume changes and revaluation accounts for financial assets and liabilities are not well developed. Only two countries from the group, namely Czech Republic and Denmark have these data readily available of their websites with both main sector and financial instrument classifications. In addition, the Eurostat publishes data on other economic flows for financial assets by sector (flows that are not transactions according to *ESA 95* definitions) for another six countries of the researched group, notably for Austria, Cyprus, Greece, Norway, Portugal, and Spain.

C. Nonfinancial Assets

21. Table 2 provides an overview of the availability of data on sectoral balance sheets and accumulation accounts for nonfinancial assets in other advanced economies. The minimum SNA breakdown of nonfinancial assets considered in this review includes (i) fixed assets, (ii) inventories, (iii) valuables, and (iv) nonproduced assets. Separate information on dwellings, natural resources, and contracts, leases, and licenses was identified. Also, countries disseminating more asset details or further breakdown of institutional sectors were identified this assessment exercise, which are noted in each country table shown in the Annex.

22. General situation is not satisfactory for users looking for internationally comparable capital stock data. Only six countries, namely Czech Republic, Denmark, Finland, Israel, Luxembourg, and Netherlands disseminate these data using the minimum SNA main sectoral breakdown, and only two of them (Czech Republic and Finland) covering main types of nonfinancial assets. The rest either confined to fixed assets (Denmark and Luxembourg) or lacking the stocks of valuables and nonproduced nonfinancial assets (Israel). Out of the six countries only Finland publishes balance sheets for nonfinancial assets on a quarterly basis, the rest disseminate them on an annual basis.

23. Additional sectoral breakdown is virtually nonexistent. Only Czech Republic (for financial corporations, nonfinancial corporations, GG, and NPISH sectors) and Israel (financial corporations, GG) have some subsectoral detail for stock data. Data for Czech Republic are available for the following subsectors: for GG sector (GG, central governments, local government, and social security funds); for financial corporations

(central bank, other depository corporations, other financial intermediaries except insurance corporations and pension funds (ICPF), financial auxiliaries), for nonfinancial corporations (public, national private, foreign controlled), for HH and NPISH (HH and NPISH separately).

24. Eight countries provide further breakdown for specific nonfinancial assets although three of them (Iceland, Norway, and Slovak Republic) disseminate data for total economy only with no sectoral attribution. The additional assets details mainly pertain to stocks of fixed assets by type of assets (all eight countries) with separate data on dwellings (Denmark, Finland, Israel, Luxembourg, Norway, Slovak Republic). In Czech Republic, more detail are available for the stocks of inventories (materials and supplies, work in progress, finished goods, and goods for resale). Norway provides detail by activity by market and nonmarket producers. Only Czech Republic provides additional detail for stock of nonproduced assets (tangible nonproduced and intangible nonproduced). Overall, the classification is not comparable across countries.

25. With respect to the capital account, 13 out of 24 other advanced economies have data by SNA main institutional sectors and SNA main asset types. Two countries (Luxembourg and Sweden) have data disaggregated by SNA main institutional sectors, but coverage of asset types is not comprehensive. Sweden does not have data on valuables, and Luxembourg is lacking data on nonproduced assets. Another two countries, namely Hong Kong SAR and Singapore present data classified by public and private sectors only. Out of 13 countries with the complete capital account data, only four (Austria, Czech Republic, Denmark, and Finland) disseminate data on a quarterly basis with nine countries publishing on an annual basis.

26. Data on other volume changes and revaluation accounts for nonfinancial assets are generally lacking. Only Czech Republic has these accounts with both SNA main institutional sectors and SNA main asset categories. In Denmark, annual sectoral data on nominal and real holding gains and losses and on other volume changes are available for total fixed assets and for dwellings.

27. In the absence of the regular data collections, the ad hoc initiatives are undertaken in some countries to fill in the gaps. For instance, in Spain, the research on *Capital stock* is conducted by the Ivie in collaboration with the BBVA Foundation applying the methodology that recognizes three different types of capital stock: gross, net (wealth), and productive (capital services, which is suitable for productivity studies).

D. Data Accessibility Issues

28. Presenting data in a format that allows different ways of comparisons and data retrieval that meets users' needs at various levels are as important as producing data. In this exercise to review data availability, we have noted a number of issues related to data

accessibility that will require improvements in future. Some of the important issues are presented below.

- Classifications for both assets and institutional sectors beyond the SNA main headings used in national presentations, in almost all cases, are not comparable across countries.
- Timeliness of data dissemination will also require improvements.
- Data presentation formats in most cases do not allow for an easy further processing by users. Formats used by countries vary. There is no uniform data dissemination format used by all countries. Most data are presented either in PDF or in Excel.
- Navigation system to locate a data set is generally not user-friendly.
- Very few countries align Metadata database with relevant statistical databases.
- Various segments of data are scattered on the websites of the respective compiling institutions within the country with no single point of entry for the complete set of accounts. Overall, there is no single database where all relevant data are stored.
- Some EU and OECD member countries rely entirely on Eurostat and the OECD to disseminate most of the SNA accounts, with or without references to these websites and with quite limited data disseminated at the national level.

E. Conclusion

29. The limitations of the available statistics should trigger the initiation of the next phase of the balance sheet project to promote compilation of the complete fully integrated set of the sectoral balance sheets and accumulation accounts (covering the SNA main institutional sectors and the SNA main asset categories) for both financial and nonfinancial assets, move towards broader country coverage, and ensure cross-country comparability of data.

Table 1. Availability of Data on Financial Assets and Liabilities

Country	Balance sheets					Transactions				Other volume changes Sectors - (S) Instruments - (I)	Revaluations Sectors - (S) Instruments - (I)
	Total Economy	SNA main institutional sectors	SNA main instruments	Frequency	Additional sectoral (S) or instrument (I) breakdowns	Total economy	SNA main institutional sectors	SNA main instruments	Frequency		
Austria	Yes	All sectors	All instruments	Quarterly	For some (S) & some (I)	Yes	All sectors	All instruments	Quarterly	No	No*
Belgium	Yes	All sectors	All instruments	Quarterly	For some (S) & some (I)	Yes	All sectors	All instruments	Quarterly	No	No
Cyprus	Yes	All sectors	All instruments	Annual	For some (S) & some (I)	Yes	All sectors	All instruments	Annual	No	No*
Czech Republic	Yes	All sectors	All instruments	Annual	For some (S) & some (I)	Yes	All sectors	All instruments	Annual	By (S) & (I)	By (S) & (I)
Denmark	Yes	All sectors	All instruments	Quarterly	For some (S) & some (I)	Yes	All sectors	All instruments	Quarterly	By (S) & (I)	By (S) & (I)
Finland	Yes	All sectors	All instruments	Quarterly	For some (S) & some (I)	Yes	All sectors	All instruments	Quarterly	No	No
Greece	Yes	All sectors	All instruments	Annual	For some (S) & some (I)	Yes	All sectors	All instruments	Annual	No	No*
Hong Kong SAR	No	No	No	No	No	No	No	No	No	No	No
Iceland	No	No	Partial	Quarterly	For some (I)	No	No	Partial	Quarterly	No	No
Ireland	Yes	All sectors	All instruments	Annual	For some (S) & some (I)	Yes	All sectors	All instruments	Annual	No	No
Israel	Yes	All sectors	All instruments	Annual	For some (S) & some (I)	No	No	No	No	No	No
Luxembourg	No	No	Partial	Annual	For some (S) & some (I)	No	No	Partial	Annual	No	No
Malta	No	No	No	No	No	No	No	No	No	No	No
Netherlands	Yes	All sectors	All instruments	Annual	For some (S) & some (I)	Yes	All sectors	All instruments	Annual	No	No
New Zealand	No	No	No	No	No	No	No	No	No	No	No
Norway	Yes	All sectors	Partial	Annual	For some (S) & some (I)	Yes	All sectors	Partial	Annual	No	No*
Portugal	Yes	All sectors	All instruments	Quarterly	For some (S) & some (I)	Yes	All sectors	All instruments	Quarterly	No	No*
Singapore	No	No	No	No	No	No	No	No	No	No	No
Slovak Republic	Yes	All sectors	All instruments	Quarterly	For some (S) & some (I)	Yes	All sectors	All instruments	Quarterly	No	No
Slovenia	Yes	All sectors	All instruments	Quarterly	For some (S) & some (I)	Yes	All sectors	All instruments	Quarterly	No	No
Spain	Yes	All sectors	All instruments	Quarterly	For some (S) & some (I)	Yes	All sectors	All instruments	Quarterly	No	No*
Sweden	Yes	All sectors	All instruments	Quarterly	For some (S) & some (I)	Yes	All sectors	All instruments	Quarterly	No	No
Switzerland	Yes	All sectors	All instruments	Annual	For some (S) & some (I)	No	No	All instruments	Annual	No	No
Taiwan Province of China	No	No	No	No	No	No	No	No	No	No	No

Table 2. Availability of Data on Nonfinancial Asset

	Balance sheets					Transactions				Other volume changes Sectors (S) Assets (A)	Revaluations Sectors - (S) Assets - (A)
	Total Economy	SNA main institutional sectors	SNA main assets	Frequency	Additional sectoral (S) or assets (A) breakdowns	Total economy	SNA main institutional sectors	SNA main assets	Frequency		
Austria	No	No	No	No	No	Yes	All sectors	All assets	Quarterly	No	No
Belgium	No	No	No	No	No	Yes	All sectors	All assets	Annual	No	No
Cyprus	No	No	No	No	No	Yes	No	No Valuabl/n/p	Quarterly	No	No
Czech Republic	Yes	All sectors	All assets	Annual	For some (S) & some (A)	Yes	All sectors	All assets	Quarterly	By (S)&(A)	By (S)&(A)
Denmark	Yes	All sectors	No	Annual	For some (A)	Yes	All sectors	All assets	Quarterly	By (S)	By (S)
Finland	Yes	All sectors	All assets	Quarterly	For some (A)	Yes	All sectors	All assets	Quarterly	No	No
Greece	No	No	No	No	No	Yes	All sectors	All assets	Annual	No	No
Hong Kong SAR	No	No	No	No	No	Yes	Different classification	No Valuabl/n/p	Quarterly	No	No
Iceland	Yes	No	No	Annual	For some (A)	Yes	No	No	Quarterly	No	No
Ireland	No	No	No	No	No	Yes	All sectors	All assets	Annual	No	No
Israel	Yes	All sectors	No Valuabl/n/p	Annual	For some (S) & some (A)	Yes	No	Exc. valuables	Annual	No	No
Luxembourg	Yes	All sectors	No	Annual	For some (A)	Yes	All sectors	Exc.n/produced	Annual	No	No
Malta	No	No	No	No	No	Yes	No	Partial	Quarterly	No	No
Netherlands	Yes	All sectors	All assets	Annual	No	Yes	All sectors	All assets	Annual	No	No
New Zealand	No	No	No	No	No	No	No	No	No	No	No
Norway	Yes	No	No	Annual	For some (A)	Yes	No	No	Annual	No	No
Portugal	No	No	No	No	No	Yes	All sectors	All assets	Annual	No	No
Singapore	No	No	No	No	No	Yes	Different classification	No Valuabl/n/p	Quarterly	No	No
Slovak Republic	Yes	No	No	Annual	For some (A)	Yes	All sectors	All assets	Annual	No	No
Slovenia	No	No	No	No	No	Yes	All sectors	All assets	Annual	No	No
Spain	No	No	No	No	No	Yes	All sectors	All assets	Annual	No	No
Sweden	No	No	No	No	No	Yes	All sectors	Exc. valuables	Quarterly	No	No
Switzerland	Yes	No	No	Annual	No	Yes	All sectors	All assets	Annual	No	No
Taiwan Province of China	No	No	No	No	No	No	No	No	No	No	No

ANNEX: SUMMARY OF DATA AVAILABILITY ON SECTORAL BALANCE SHEETS AND ACCUMULATION ACCOUNTS

Country: Austria

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A and Q	A and Q	No data	No data*	No data*	A and Q	No data	No data
Total economy	Yes	Yes				Yes		
SNA main sectors	All main sectors	All main sectors				All main sectors		
Additional subsectoral details	For financial corporations and GG sectors.	For financial corporations and GG sectors.				No		
SNA main asset/instrument	All main instruments	All main instruments				Yes		
Additional breakdowns of SNA main asset/instrument	Maturity attribution of debt securities and loans; more detail on insurance, pension and standardized guarantee schemes, account receivable/payable, and equity and investment fund shares; mortgages with the split on local and foreign currency.	Insurance, pension and standardized guarantee schemes, account receivable/payable, and equity and investment fund shares, mortgages with the split on local and foreign currency.				More detail breakdown of the fixed assets incl. separate data on dwellings.		
Series published as of end 2009	1998–2008 1998:Q1–2009:Q2	1998–2008 1998:Q1–2009:Q2				1976–2008; 1988:Q1–2009:Q2		
Other comments and explanations	Data accessibility and publication formats: On Internet in different formats incl. Excel. Other: Total other changes for financial instruments are calculated by Eurostat on the basis of balance sheet data; Limited annual data on gross and net capital stocks (broken down by economic activity and by three types of assets (machinery and equipment, structures, and other) are disseminated by the OECD.							

Country: Belgium

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A and Q	A and Q	No data	No data	No data	A	No data	No data
Total economy	Yes	Yes				Yes		
SNA main sectors	All main sectors	All main sectors				All main sectors		
Additional subsectoral details	For financial corporations and GG sectors.	For financial corporations and GG sectors.				No		
SNA main asset/instrument	All main instruments	All main instruments				All main instruments		
Additional breakdowns of SNA main asset/instrument	Maturity attribution of debt securities and loans; more detail on accounts receivable/payable, and equity and investment fund shares.	Maturity attribution of debt securities and loans; more detail on accounts receivable/payable, and equity and investment fund shares.				No		
Series published as of end 2009	1995–2008 2007:Q1–2009:Q3	1995–2008 2007:Q1–2009:Q3				1995–2008		
Other comments and explanations	Data accessibility and publication formats: On Internet in different formats, including Excel. Other:							

Country: Cyprus

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A	A	No data	No data*	No data	A and Q	No data	No data
Total economy	Yes	Yes				Yes		
SNA main sectors	All main sectors	All main sectors				No		
Additional subsectoral details	For financial corporations and GG sectors.	For financial corporations and GG sectors.				No		
SNA main asset/instrument	All main instruments	All main instruments				Except for valuables and nonproduced assets.		
Additional breakdowns of SNA main asset/instrument	Maturity attribution of debt securities and loans; more detail on accounts receivable/payable, and equity and investment fund shares.	Maturity attribution of debt securities and loans; more detail on accounts receivable/payable, and equity and investment fund shares.				Separate annual data on dwellings on the Eurostat website.		
Series published as of end 2009	1998–2005	1998–2005				1995–2008 1995:Q1–2009:Q3		
Other comments and explanations	Data accessibility and publication formats: in Eurostat database only in different formats, including Excel. Other: For 1998–2005, data are available for Other Economic Flows (flows that are not transactions according to ESA 95 definitions), same data on GG are available for 1998–2007.							

Country: Czech Republic

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A	A	A	A	A	A and Q	A	A
Total economy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
SNA main sectors	All main sectors	All main sectors	All main sectors	All main sectors	All main sectors	All main sectors	All main sectors	All main sectors
Additional subsectoral details	For financial corporations, nonfinancial corporations, GG, and NPISH sectors.	For financial corporations, nonfinancial corporations, GG, and NPISH sectors.	For financial corporations, nonfinancial corporations, GG, and NPISH sectors.	For financial corporations, nonfinancial corporations, GG, and NPISH sectors.	For financial corporations, nonfinancial corporations, GG, and NPISH sectors.	For financial corporations, nonfinancial corporations, GG, and NPISH sectors.	For financial corporations, nonfinancial corporations, GG, and NPISH sectors.	For financial corporations, nonfinancial corporations, GG, and NPISH sectors.
SNA main asset/instrument	All main instruments.	All main instruments.	All main instruments.	All main instruments.	All main instruments.	All main instruments.	All main instruments.	All main instruments.
Additional breakdowns of SNA main asset/instrument	Maturity attribution of debt securities and loans; more detail on insurance, pension and standardized guarantee schemes, accounts receivable/payable, and equity and investment fund shares.	Maturity attribution of debt securities and loans; more detail on insurance, pension and standardized guarantee schemes, accounts receivable/payable, and equity and investment fund shares.	Maturity attribution of debt securities and loans; more detail on insurance, pension and standardized guarantee schemes, and equity and investment fund shares.	Maturity attribution of debt securities and loans; more detail on insurance, pension and standardized guarantee schemes, and equity and investment fund shares.	More detail breakdown of the stocks of inventories, data on dwellings, separate data on nonproduced assets are split by tangible nonproduced and intangible nonproduced.	More detail breakdown of the stocks of inventories, data on dwellings, separate data on nonproduced assets are split by tangible nonproduced and intangible nonproduced.	More detail breakdown of the stocks of inventories, data on dwellings, separate data on nonproduced assets are split by tangible nonproduced and intangible nonproduced.	More detail breakdown of the stocks of inventories, data on dwellings, separate data on nonproduced assets are split by tangible nonproduced and intangible nonproduced.
Series published as of end 2009	2005–2008	2005–2008	2005–2008	2005–2008	2005–2008	1995–2008, 2006:Q1–2009:Q3	2005–2008	2005–2008
Other comments and explanations	Data accessibility and publication formats: On Internet in different formats, including Excel. Other:							

Country: Denmark

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A and Q	A and Q	A and Q	A and Q	A	A and Q	A	A
Total economy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
SNA main sectors	All main sectors	All main sectors	All main sectors	All main sectors	All main sectors	All main sectors	Yes	Yes
Additional subsectoral details	For financial corporation sector and GG (annual data only).	For financial corporation sector and GG (annual data only).	For financial corporation sector and GG (annual data only).	For financial corporation sector and GG (annual data only).	No	No	No	No
SNA main asset/instrument	Yes	Yes	Currency and deposits combined; no data for financial derivatives, employee stock options, and for investment fund shares.	Currency and deposits combined; no data for financial derivatives, employee stock options, and for investment fund shares.	No, fixed assets only.	Yes. Nonproduced assets presented at aggregated level.	No, total fixed assets only.	No, total fixed assets only.
Additional breakdowns of SNA main asset/instrument	Maturity attribution of debt securities and loans; more detail for insurance, pension and standardized guarantee schemes; accounts receivable/payable; and equity and investment fund shares.	Maturity attribution of debt securities and loans; more detail for insurance, pension and standardized guarantee schemes; accounts receivable/payable; and equity and investment fund shares.	No	No	Separate data by type of fixed asset: other machinery and equipment; transport equipment; buildings and structures; dwellings; nonresidential buildings; civil engineering works; livestock; computer software; entertainment, literary or artistic originals; mineral exploration.	Separate data on dwellings.	Separate data on dwellings.	Separate data on dwellings.
Series published as of end 2009	1995–2008, 1998:Q4–2009:Q2	1994–2008, 998:Q4–2009:Q2	1995–2008, 1998:Q4–2009:Q2	1995–2008, 1998:Q4–2009:Q2	1990–2008	1990–2008, 1990:Q1–2009:Q2	1990–2008	1990–2008
Other comments and explanations	Data accessibility and publication formats: Excel and HTML. Other: (i) There are real and nominal revaluations data. (ii) Balance sheets of investment association statistics by item, sector, country, and data type is available on the Denmark National Bank website for 1999:Q1–2009:Q3.							

Country: Finland

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A and Q	A and Q	No data	No data	A	A	No data	No data
Total economy	Yes	Yes			Yes	Yes		
SNA main sectors	All main sectors	All main sectors			All main sectors	All main sectors		
Additional subsectoral details	For financial corporation sector and GG	For financial corporation sector and GG			No	No		
SNA main asset/instrument	All main instruments	All main instruments			No, fixed assets only.	Yes, with inventories and valuables combined.		
Additional breakdowns of SNA main asset/instrument	Maturity for debt securities and loans. Details for insurance, pension and standardized guarantee schemes, equities (quoted, unquoted, and other shares), account receivable/ payable (trade credits and advances, and other).	Mortgage liabilities of the HHs sector. Maturity for debt securities and loans. Details for insurance, pension and standardized guarantee schemes, equities (quoted, unquoted, and other shares), account receivable/ payable (trade credits and advances, and other).			Separate data on dwellings, nonresidential buildings, civil engineering and other structures, transport equipment, other machinery and equipment, intangible fixed assets, and improvement of land.	Nonproduced assets are further disaggregated into net acquisition of land together with other tangible nonproduced assets and intangible nonproduced assets. Transactions data on dwellings are available on the Eurostat website only.		
Series published as of end 2009	1995–2008:Q1, 2000:Q1–2009:Q2.	1995–2008:Q1, 2000:Q1–2009:Q2.			1975–2008	1975–2008		
Other comments and explanations	Data accessibility and publication formats: On Internet in different formats, including Excel. Other: (i) Data on the balance sheet of Finnish investment funds are collected on a monthly basis. (ii) Transactions data on the mortgage liabilities of the HHs sector are disseminated for 1980–2008 with 10 months lag.							

Country: Greece

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A	A	No data	No data*	No data	A	No data	No data
Total economy	Yes	Yes				Yes		
SNA main sectors	All main sectors	All main sectors				All main sectors		
Additional subsectoral details	For financial corporation sector (excluding financial auxiliaries) and GG.	For financial corporation sector (excluding financial auxiliaries) and GG.				No		
SNA main asset/instrument	All main instruments	All main instruments				All main assets.		
Additional breakdowns of SNA main asset/instrument	Maturity attribution for debt securities and loans. Additional detail for insurance, pension and standardized guarantee schemes, for equity and investment fund shares, and accounts receivable/payable.	Maturity attribution for debt securities and loans. Additional detail for insurance, pension and standardized guarantee schemes, for equity and investment fund shares, and accounts receivable/payable.				No.		
Series published as of end 2009	1995–2008	1995–2008				2000–2008		
Other comments and explanations	Data accessibility and publication formats: On Internet in different formats including Excel on Eurostat and the OECD websites only. Other: *For 1996–2008, total other changes for financial instruments are calculated by Eurostat on the basis of balance sheet data (flows that are not transactions according to ESA 95 definitions).							

Country: Hong Kong SAR

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	No data	No data	No data	No data	No data	A and Q	No data	No data
Total economy						Yes		
SNA main sectors						Sectors are presented at aggregated level: public and private.		
Additional subsectoral details						Public sector includes government, quasi-government institutions, and public corporations.		
SNA main asset/instrument						Except valuables and nonproduced assets.		
Additional breakdowns of SNA main asset/instrument						No		
Series published as of end 2009						1999 – 2008, 2004:Q1–2009:Q3		
Other comments and explanations	Data accessibility and publication formats: mainly in PDF format. Other: (i) Annual detailed IIP data by instrument are available in PDF format. (ii) Monthly transactions and stocks data are disseminated for mortgages for December 1996–October 2009, with the timeliness of one month.							

Country: Iceland

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A and Q (for FC)	A and Q	No data	No data	A	A and Q	No data	No data
Total economy	No	No			Yes	Yes		
SNA main sectors	No, financial corporations and GG sectors only.	No, GG sector only.			No	No, total economy and GG only.		
Additional subsectoral details	Subsectoral detail for GG, on Central Government, Local government and Social Security Funds.	Subsectoral detail for GG, on Central Government, Local government and Social Security Funds.			No	Data are available for Central Government subsector.		
SNA main asset/instrument	Except financial derivatives. Currency aggregated with deposits.	Except financial derivatives. Currency aggregated with deposits.			No, fixed assets only.	Except valuables and nonproduced assets. Inventories only at total economy level.		
Additional breakdowns of SNA main asset/instrument	Residency attribution for loan liabilities of GG.	Residency attribution for loan liabilities of GG.			Separate data by type of fixed asset: machinery and equipment (fishing vessel, aircrafts, machinery and equipment n.e.c.); constructions (airports, harbors, public utilities, constructions n.e.c); agriculture and forestry. More detail data by activities are available.	More breakdowns of fixed assets available at total economy level. For quarterly data—split by business sector investment, residential construction, government services.		
Series published as of end 2009	1998–2008 1991:Q1–2008:Q3	1998–2008 2004:Q1–2009:Q3			1990–2008	1997–2008, 1997:Q1–2009:Q3		
Other comments and explanations	Data accessibility and publication formats: On Internet in Excel. Other: (i) Monthly financial stock data are disseminated for Central Government for January 2004–October, 2009, with the timeliness of 1 month. (ii) Annual data are available on the stocks of HHs' borrowing from financial sector for 2004–2007.							

Country: Ireland

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A	A	No data	No data	No data	A	No data	No data
Total economy	Yes	Yes				Yes		
SNA main sectors	All main sectors	All main sectors				All main sectors		
Additional subsectoral details	For financial corporation sector (excl. other deposit-taking corporations) and GG.	For financial corporation sector (excl. other deposit-taking corporations) and GG.				No		
SNA main asset/instrument	All main instruments.	All main instruments.				All main assets.		
Additional breakdowns of SNA main asset/instrument	Loans and debt securities (maturity). Additional detail for insurance, pension and standardized guarantee schemes (life insurance and pension funds), for equity (quoted, unquoted, and other) separately for investment fund shares, other accounts receivable payable (trade credit and advances).	Loans and debt securities (maturity). Additional detail for insurance, pension and standardized guarantee schemes (life insurance and pension funds), for equity (quoted, unquoted, and other) separately for investment fund shares, other accounts receivable payable (trade credit and advances).				Data on dwellings available on the Eurostat website only.		
Series published as of end 2009	2002–2008	2002–2008				2002–2008		
Other comments and explanations	Data accessibility and publication formats: on Internet in a different formats including Excel. Other: More details on the stock of financial derivatives are available from the quarterly publication of the Central Bank & Financial Services Authority of Ireland (PDF format).							

Country: Israel

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A	No data	No data	No data	A	A	No data	No data
Total economy	Yes				Yes	Yes		
SNA main sectors	All main sectors				All main sectors	No		
Additional subsectoral details	For financial corporations, GG, and HH and NPISH.				For financial corporation sector and GG.	No		
SNA main asset/instrument	All main instruments				Except valuables and nonproduced assets.	All main assets except valuables for total economy only.		
Additional breakdowns of SNA main asset/instrument	Additional instrument details are available for (i) deposits (transferable deposits in national currency and in foreign currency; other deposits (unindexed deposits, deposits contingent on collection, other indexed deposits, saving schemes) with national/foreign currency attribution; time deposits; and deposits contingent on collection), (ii) loans (loans and credit contingent on collection with the national/foreign currency attribution, but not maturity); (iii) and equity and investment fund shares; (iv) for insurance, pension and standardized guarantee schemes.				Separate data on dwellings, other building and works, transport equipment, machinery and equipment, and livestock and plantations	Separate data on dwellings (with additional split on public and private construction).		
Series published as of end 2009	1995–2007				1995–2007	1995–2007		
Other comments and explanations	Data accessibility and publication formats: On Internet different formats including Excel. Other: The following publication is available on the website: National Balance Sheets by Sector 31.12.2001 (Heb. only) (Int.)							

Country: Luxembourg

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A	A	No data	No data	A	A	No data	No data
Total economy	No	No			Yes	Yes		
SNA main sectors	No, GG only.	No, GG only.			Yes, for fixed assets only.	Yes		
Additional subsectoral details	For GG sector.	For GG sector.			No	No		
SNA main asset/instrument	All main instruments, except insurance, pension and standardized guarantee schemes; financial derivatives, other accounts receivable/ payable.	All main instruments, except insurance, pension and standardized guarantee schemes; financial derivatives, other accounts receivable/payable.			No, fixed assets only.	Except nonproduced assets.		
Additional breakdowns of SNA main asset/instrument	Maturity attribution for debt securities and loans.	Maturity attribution for debt securities and loans.			Separate data on dwelling; Tangible fixed assets (include dwellings, other building structures), machinery and equipment, and cultivated assets); intangible fixed assets (computer software, entertainment, literary or artistic originals, and other intangible assets)	Separate data on dwellings available on the Eurostat website only		
Series published as of end 2009	1995–2008	1995–2008			2005–2008	1993–2008		
Other comments and explanations	Data accessibility and publication formats: Statistics can be accessed in dynamic HTML pages (multidimensional tables) or Excel format. Other:							

Country: Malta

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	No data	No data	No data	No data	No data	Q	No data	No data
Total economy						Yes		
SNA main sectors						No, total economy and GG only.		
Additional subsectoral details						No		
SNA main asset/instrument						All main assets, except nonproduced assets for total economy, total nonfinancial assets for GG.		
Additional breakdowns of SNA main asset/instrument						Separate sectoral data on dwellings available on the Eurostat website only.		
Series published as of end 2009						2004:Q1–2009:Q2		
Other comments and explanations	Data accessibility and publication formats: On Internet in Excel format. Other: Sectoral stocks, transactions, and revaluations data are disseminated for debt securities and quoted shares (liabilities).							

Country: Netherlands

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A	A	No data	No data	A	A	No data	No data
Total economy	Yes	Yes			Yes	Yes		
SNA main sectors	All main sectors	All main sectors			Yes	Yes		
Additional subsectoral details	For GG and financial corporation sectors.	For GG and financial corporation sectors.			No	No		
SNA main asset/instrument	Yes	Yes			Yes.	Yes.		
Additional breakdowns of SNA main asset/instrument	Maturity attribution for debt securities and loans. Additional instrument details are available for deposits, accounts receivable/ payable (trade credits and advances, and other), and equity and investment fund shares (quoted, unquoted, and other shares).	Maturity attribution for debt securities and loans. Additional instrument details are available for deposits, accounts receivable/ payable (trade credits and advances, and other), and equity and investment fund shares (quoted, unquoted, and other shares).			No	No		
Series published as of end 2009	1995–2008	1995–2008			1980–2008	1980–2008		
Other comments and explanations	Data accessibility and publication formats: On Internet in Excel on the OESD website. Other: (i) Annual and quarterly data are available for stocks of dwellings for 1995:Q1–2009:Q4. (ii) The ROSC report mentioned that since the first quarter of 2005, quarterly institutional sector accounts have also been compiled at the same level of detail as for the annual sector accounts. However, the quarterly institutional sector accounts are not yet disseminated.							

Country: New Zealand

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	No data	No data	No data	No data	No data	No data	No data	No data
Total economy								
SNA main sectors								
Additional subsectoral details								
SNA main asset/instrument								
Additional breakdowns of SNA main asset/instrument								
Series published as of end 2009								
Other comments and explanations	Data accessibility and publication formats: Other:							

Country: Norway

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A	A	No data	No data*	A	A	No data	No data
Total economy	Yes	Yes			Yes	Yes		
SNA main sectors	All main sectors	All main sectors			No, GG only	No, GG only		
Additional subsectoral details	For GG, FC, and HH and NPISH sectors. Split on public and private NFC. Separate data on state lending corporations, mortgage corporations, financial holding companies. Split by creditor/debtor sector.	For GG, FC, and HH and NPISH sectors. Split on public and private NFC. Separate data on state lending corporations, mortgage corporations, financial holding companies. Split by creditor/debtor sector.			Yes, for GG – CG, Civilian Central Government, defense, LG.	Yes, for GG – CG, Civilian Central Government, defense, LG.		
SNA main asset/instrument	Except financial derivatives.	Except financial derivatives.			No, total fixed assets only	Except nonproduced assets.		
Additional breakdowns of SNA main asset/instrument	Maturity attribution for debt securities and loans. Additional instrument details are available for deposits, accounts receivable/payable (trade credits and advances, and other), and equity and investment fund shares (quoted, unquoted, and other shares).	Maturity attribution for debt securities and loans. Additional instrument details are available for deposits, accounts receivable/payable (trade credits and advances, and other), and equity and investment fund shares (quoted, unquoted, and other shares).			Separate data on dwellings, more detail by type of assets, by activity, split by market and nonmarket producers.	Separate data on dwellings, more detail by type of assets, by activity, split by market and nonmarket producers.		
Series published as of end 2009	1995–2009	1995–2009			1970–2009	1970–2009		
Other comments and explanations	Data accessibility and publication formats: On Internet dynamic HTML pages (multidimensional tables) or Excel format. Other: *For 1999–2008, total other changes for financial instruments are calculated by Eurostat on the basis of balance sheet data (flows that are not transactions according to ESA 95 definitions).							

Country: Portugal

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A and Q	A and Q	No data	No data*	No data	A	No data	No data
Total economy	Yes	Yes				Yes		
SNA main sectors	All main sectors	All main sectors				All main sectors		
Additional subsectoral details	For financial corporations and GG.	For financial corporations and GG.				No		
SNA main asset/instrument	All main instruments	All main instruments				All main assets.		
Additional breakdowns of SNA main asset/instrument	Maturity attribution for debt securities and loans. Additional details are available for deposits, insurance, pension and standardized guarantee schemes, account receivable/ payable, and equity and investment fund shares.	Maturity attribution for debt securities and loans. Additional details are available for deposits, insurance, pension and standardized guarantee schemes, account receivable/ payable, and equity and investment fund shares.				Separate data on dwellings.		
Series published as of end 2009	1995–2008	1995–2008				1995 –2007		
Other comments and explanations	Data accessibility and publication formats: On Internet in Excel format. Other: *For 1995–2007, total other changes for financial instruments are calculated by Eurostat on the basis of balance sheet data (flows that are not transactions according to ESA 95 definitions).							

Country: Singapore

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	No data	No data	No data	No data	No data	A and Q	No data	No data
Total economy						Yes		
SNA main sectors						No, public and private sectors only.		
Additional subsectoral details						No		
SNA main asset/instrument						All main assets except valuables and nonproduced assets.		
Additional breakdowns of SNA main asset/instrument						Separate data on dwellings for total economy only. Total gross fixed capital formation is split by construction & works (residential buildings, nonresidential buildings, other construction & works), transport equipment, machinery, equipment & software.		
Series published as of end 2009						1975–2008 1975:Q1–2009:Q3		
Other comments and explanations	Data accessibility and publication formats: On Internet in Excel format. Other:							

Country: Slovak Republic

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A and Q	A and Q	No data	No data	A	A and Q	No data	No data
Total economy	Yes	Yes			Yes	Yes		
SNA main sectors	All main sectors	All main sectors			No	All main sectors for annual data only.		
Additional subsectoral details	For financial corporation sector (excluding financial auxiliaries) and GG.	For financial corporation sector (excluding financial auxiliaries) and GG.			No	No		
SNA main asset/instrument	All main instruments	All main instruments			No, fixed assets only.	All main assets for annual data, in the quarterly data inventories and valuables are combined.		
Additional breakdowns of SNA main asset/instrument	Maturity attribution for debt securities and loans. Additional instrument details are available for stock data on insurance, pension and standardized guarantee schemes, account receivable/ payable (trade credits and advances, and other), and equity and investment fund shares (quoted, unquoted, and other shares).	Maturity attribution for debt securities and loans. Additional instrument details are available for stock data on insurance, pension and standardized guarantee schemes, account receivable/ payable, and equity and investment fund shares.			Separate data on dwellings for total economy only. Additional breakdown by type of fixed assets for total economy are available for dwellings, other buildings, machinery and equipment, cultivated assets, and intangible fixed assets.	Separate data on dwellings for total economy only.		
Series published as of end 2009	1995–2007; 2004:Q1–2009:Q2	1995–2007; 2004:Q1–2009:Q2			2000–2007	1995–2008, 1995:Q1–2009:Q3.		
Other comments and explanations	Data accessibility and publication formats: On Internet in Excel format. Other:							

Country: Slovenia

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A and Q	A and Q	No data	No data	No data	A and Q*	No data	No data
Total economy	Yes	Yes				Yes		
SNA main sectors	All main sectors	All main sectors				All main sectors		
Additional subsectoral details	For financial corporation sector and GG.	For financial corporation sector and GG.				No		
SNA main asset/instrument	All main instruments	All main instruments				All main assets		
Additional breakdowns of SNA main asset/instrument	Maturity attribution for debt securities and loans. Separate data on mutual fund shares. Additional instrument details are available for stock data on insurance, pension and standardized guarantee schemes, account receivable/payable, and equity and investment fund shares.	Maturity attribution for debt securities and loans. Separate data on mutual fund shares. Additional instrument details are available for stock data on insurance, pension and standardized guarantee schemes, account receivable/payable, and equity and investment fund shares.				Separate data on dwellings.		
Series published as of end 2009	2001–2008 2004:Q1–2009:Q2	2001–2008 2004:Q1–2009:Q2				2000–2007 1999:Q1–2009:Q3		
Other comments and explanations	Data accessibility and publication formats: On Internet in Excel and PDF formats. Other: *Quarterly data are available for subsectors of GG (CG, LG, SSF) and all subsectors of FC sector.							

Country: Spain

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A and Q	A and Q	No data	No data **	No data*	A and Q	No data	No data
Total economy	Yes	Yes				Yes		
SNA main sectors	All main sectors	All main sectors				All main sectors		
Additional subsectoral details	For financial corporation sector and GG.	For financial corporation sector and GG.				No		
SNA main asset/instrument	All main instruments	All main instruments				Except valuables.		
Additional breakdowns of SNA main asset/instrument	Maturity attribution for debt securities and loans. Detail on mortgages. Additional instrument details are available for stock data on insurance, pension and standardized guarantee schemes, account receivable/ payable (trade credits and advances, and other), and equity and investment fund shares (quoted, unquoted, and other shares).	Maturity attribution for debt securities and loans. Detail on mortgages. Additional instrument details are available for stock data on insurance, pension and standardized guarantee schemes, account receivable/ payable (trade credits and advances, and other), and equity and investment fund shares (quoted, unquoted, and other shares).				By type of fixed assets.		
Series published as of end 2009	2000–2008, 2000:Q1–2008:Q4	2000–2008, 2000:Q1–2008:Q4				2000–2008, 2000:Q1–2008:Q4		
Other comments and explanations	Data accessibility and publication formats: Other: *As a continuation of the research line on <i>Capital stock</i> conducted by the Ivie in collaboration with the BBVA Foundation, the database has been updated in 2009. **For 2000–2008, total other changes for financial instruments are calculated by Eurostat on the basis of balance sheet data (flows that are not transactions according to ESA 95 definitions).							

Country: Sweden

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A and Q	A and Q	No data	No data	No data	A and Q	No data	No data
Total economy	Yes	Yes				Yes		
SNA main sectors	All main sectors	All main sectors				All main sectors		
Additional subsectoral details	For financial corporation sector and GG.	For financial corporation sector and GG.				No		
SNA main asset/instrument	All main instruments	All main instruments				All main assets.		
Additional breakdowns of SNA main asset/instrument	Maturity attribution for debt securities and loans. Separate data on mutual fund shares. Additional instrument details are available for stock data on deposits, insurance, pension and standardized guarantee schemes, account receivable/payable, and equity and investment fund shares.	Maturity attribution for debt securities and loans. Separate data on mutual fund shares. Additional instrument details are available for deposits, insurance, pension and standardized guarantee schemes, account receivable/payable, and equity and investment fund shares.				Separate data on dwellings for total economy only.		
Series published as of end 2009						1993–2008* 1999:Q1–2003:Q3		
Other comments and explanations	Data accessibility and publication formats: Data are disseminated in different formats including Excel. Financial data are available on the Eurostat and the OECD websites. Other: *Data for 2007 and 2008 are marked as preliminary.							

Country: Switzerland

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	A	A	No data	No data	A	A	No data	No data
Total economy	Yes	No			Yes	Yes		
SNA main sectors	All main sectors	No, nonfinancial corporations, GG, and HH and NPISH.			No	All main sectors		
Additional subsectoral details	For financial corporations and GG.	For GG.			No	For financial corporations, GG, and HH and NPISH for total nonfinancial assets only.		
SNA main asset/instrument	Yes	Yes			No, fixed assets only	Yes		
Additional breakdowns of SNA main asset/instrument	Maturity attribution for debt securities. Additional instrument details are available for stock data on deposits, insurance, pension and standardized guarantee schemes, and equity and investment fund shares liabilities.	Maturity attribution for debt securities.			No	No		
Series published as of end 2009	1998–2008	1998–2008			1990–2007	1990–2007		
Other comments and explanations	Data accessibility and publication formats: On Internet in different formats including Excel. Other:							

Country: Taiwan, Province of China

	Financial assets and liabilities				Nonfinancial assets			
	Financial balance sheet	Financial accounts	Other volume changes	Revaluation	Nonfinancial balance sheets	Capital account	Other volume changes	Revaluation
Data frequency	No data	No data	No data	No data	No data	No data	No data	No data
Total economy								
SNA main sectors								
Additional subsectoral details								
SNA main asset/instrument								
Additional breakdowns of SNA main asset/instrument								
Series published as of end 2009								
Other comments and explanations	Data accessibility and publication formats: Other:							