

Special Data Dissemination Standard Plus (project)



Ukraine
Debt securities

Contact person(s):

Ms. Anna Teteruk
Statistics and Reporting Department
National Bank of Ukraine
9, Instytutska St.
Kyiv, Ukraine 01601
+380 44 527 37 25

Anna.Teteruk@bank.gov.ua

Ms. Tetiana Hedz
Statistics and Reporting Department
National Bank of Ukraine
9, Instytutska St.
Kyiv, Ukraine 01601
+380 44 527 32 09

Tetiana.Hedz@bank.gov.ua

0 – 1. Information related to the National Bank of Ukraine as a whole

2. Methodology	
<u>2.1 Concepts and definitions</u>	<p>2.1.1 Concepts and definitions</p> <p>Statistical data on the category “Debt securities” are disseminated in accordance with the <i>The Special Data Dissemination Standard Plus, guide for adherents and users (IMF, 2015)</i>.</p> <p>The conceptual framework for compilation of statistical data on the category “Debt securities” is based on standards and recommendations set forth in <i>Monetary and Financial Statistics Manual and Compilation Guide (IMF, 2016)</i> and <i>Handbook on Securities Statistics (BIS, ECB, IMF, 2015)</i>.</p>
<u>2.2 Scope</u>	<p>2.2.1 Scope</p> <p><i>Scope of the data</i></p> <p>The statistical data on the category “Debt securities” include data on corporate bonds, Ukrainian government bonds (domestic and external sovereign bonds), municipal bonds, treasury bills of Ukraine, certificates of deposit, promissory notes, mortgage bonds, as well as debt instruments issued by residents abroad but in hands of residents.</p> <p><i>Exceptions to coverage</i></p>

	<p>—</p> <p><i>Unrecorded activity</i></p> <p>—</p>
<p><u>2.3 Classification/sectorization</u></p>	<p>2.3.1 Classification/sectorization</p> <p>The breakdown by sectors of economy is consistent with the international standards and recommendations set forth in Monetary and Financial Statistics Manual and Compilation Guide (IMF, 2016) and is exercised according to Classification of Institutional Sectors of the Economy of Ukraine (CISE) approved by the State Statistics Service of Ukraine Order No. 378 of December 03, 2014 (as amended).</p> <p>Institutional units – residents, similar as to their objectives, functions and activities are broken down by five sectors of the economy:</p> <ul style="list-style-type: none"> 1) Financial corporations – the National Bank of Ukraine, other deposit-taking corporations (banks, established and operating in the territory of Ukraine) and other financial corporations (insurance companies, pension funds, credit unions, financial companies, etc.); 2) General government sector – central government, state and local governments, including social security funds; 3) Non-financial corporations – public non-financial corporations, private non-financial corporations, foreign-controlled non-financial corporations; 4) Households – employees, own-account workers, employers, recipients of property incomes, pensions and other transfer incomes; 5) Non-profit institutions serving households: political parties and other non-governmental organizations, charities, social and cultural subdivisions of non-financial and financial corporations.
<p><u>2.4 Basis for recording</u></p>	<p>2.4.1 Valuation</p> <p>Domestic currency unit - Hryvnia (UAH) - is the standard unit of account. Data on debt securities holding statistics are in UAH millions. Data are presented at nominal and market values.</p> <p>Stocks denominated in foreign currency are converted into national currency amounts, using the official exchange rate of hryvnia versus foreign currencies, determined by the National Bank of Ukraine.</p> <p>2.4.2 Recording basis</p> <p>Data on debt securities holding statistics are compiled using accrual basis accounting, where revenues and expenses are recorded in the period when they occur. Accrued income and expenditures under deposits, credits and securities are included in the outstanding amount of a financial asset.</p>

	<p>2.4.3 Grossing/netting procedures</p> <p>Data are compiled on gross basis in compliance with internationally accepted standards.</p>
<p>3. Accuracy and reliability</p>	
<p><u>3.1 Source data</u></p>	<p>3.1.1 Source data collection programs</p> <p>Data sources are the information of the National Securities and Stock Market Commission on administrative reporting and financial statements of pension funds, investment funds and custodians, reporting of other financial corporations (insurers, credit unions, financial companies and pawnshops) submitted to the National bank of Ukraine in accordance with the <i>Rules of Compilation and Submission of Reporting to the National Bank of Ukraine by Non-bank Financial Services Market Participants</i>, approved by the NBU Board Resolution No. 123 of November 25, 2021 (as amended), data from the State Statistics Service of Ukraine on financial statements of other financial corporations obtained pursuant to signed agreements on exchange of information as well as data from the statistical reports of banks submitted to the National Bank of Ukraine in accordance with the <i>Rules of Organizing the Statistical Reporting in the National Bank of Ukraine</i> approved by NBU Board Resolution No. 120 of November 13, 2018 (as amended), statistical reporting data of the National Bank of Ukraine provided in accordance with the <i>Rules On Statistical Reporting in the National Bank of Ukraine</i>, approved by the NBU Board Decision No. 251-D of April 01, 2019 (as amended), calculations and estimates of the National Bank of Ukraine.</p> <p>3.1.2 Source data definitions, scope, classifications, valuation, and time of recording</p> <p>Source data are in full conformity with source data definitions, scope, classifications, valuation and time of recording (iss. 2.1.1 – 2.4.3).</p> <p>3.1.3 Source data timeliness</p> <p>Timeliness of inputs is pursuant to the requirements for obtaining of statistical data by the National Bank of Ukraine and deadlines for submission being determined by agreements on information exchange.</p>
<p><u>3.2 Assessment of source data</u></p>	<p>3.2.1 Source data assessment</p> <p>Source data collection and evaluation system involves data monitoring at each stage of their preparation. Input statistic data from all sources of information are analyzed as to compliance with the methodology for monetary and financial statistics compilation. The data from alternative sources of information are compared with each other in parts in which they are comparable. Discrepancies are analyzed subject to obligatory identification of causes of occurrence.</p>

	<p>In the event of identifying methodological and/or technical errors in the input data, specialists of the National Bank of Ukraine inform respondents about such errors with the view to correcting them. Data from other official sources are used only to the extent that it conforms to the concept and methodology of monetary and financial statistics.</p>
<p><u>3.3 Statistical techniques</u></p>	<p>3.3.1 Source data statistical techniques Data are submitted in electronic files and are processed automatically.</p> <p>3.3.2 Other statistical procedures Final evaluation of the quarterly data is performed based on the data from annual financial statements of enterprises provided by the State Statistics Service of Ukraine in accordance with signed agreements on information exchange.</p>
<p><u>3.4 Data validation</u></p>	<p>3.4.1 Validation of intermediate results Reported data are final. Intermediate statistical data are not compiled.</p> <p>3.4.2 Assessment of intermediate data Reported data are final. Intermediate statistical data are not compiled.</p> <p>3.4.3 Assessment of discrepancies and other problems in statistical outputs Data are regularly monitored and analyzed.</p>
<p><u>3.5 Revision studies</u></p>	<p>3.5.1 Revision studies and analyses Quarterly data are monitored to put them in consistency with internationally accepted monetary and financial statistics standards and legal acts.</p>
<p>4. Serviceability</p> <p><u>4.1 Periodicity and timeliness</u></p>	<p>4.1.1 Periodicity Statistical data on the category “Debt securities” are compiled and disseminated quarterly according to the SDDS Plus requirements to the data periodicity.</p> <p>4.1.2 Timeliness Dissemination of statistical data at the end of Q1-Q3 is carried out on 88 – 90 day after the end of the reporting quarter. These data are provided on a timely basis and meet the requirements of the applicable standard.</p> <p>Data as of the end of Q4 due to delays caused by the compilation of annual accounting data are provided:</p> <ul style="list-style-type: none"> - for preliminary information - before 20 July of a year following the reporting one;

	- for final information - before the end of November of the following year after the reporting one.
<u>4.2 Consistency</u>	<p>4.2.1 Internal consistency</p> <p>Statistical data on the category “Debt securities” are consistent with the data of reporting of insurance corporations, credit unions, financial companies and pawnshops, information of the administrative and financial reporting of pension funds, investment funds and custodians, data on financial statements of other financial corporations, data on international investment position, data of statistical reports of banks and the National Bank of Ukraine, as of the end of the reporting period.</p> <p>4.2.2 Temporal consistency</p> <p>Statistical data are temporally consistent.</p> <p>In case of changes in the accounting and reporting procedures, the data for previous reporting periods are adjusted.</p> <p>4.2.3 Intersectoral and cross-domain consistency</p> <p>Secondary data sources are not used for verification of data.</p>
<u>4.3 Revision</u>	<p>4.3.1 Revision schedule</p> <p>Data as of the end of a reporting year are reviewed in November of a year following the reporting one. Data as of the end of the first and second quarter of the reporting year are reviewed in November of the reporting year after obtaining financial statements annual data of enterprises from the State Statistics Service of Ukraine taking into account changes in the main type of economic activity of enterprises in the reporting year.</p> <p>4.3.2 Identification of preliminary and/or revised data</p> <p>Publication of the revised data is accompanied by appropriate explanatory notes.</p> <p>4.3.3 Dissemination of revision studies and analyses</p> <p>In case of changes in the methodology of calculating indicators or adjustments as to data dissemination etc., the National Bank of Ukraine shall inform State Statistics Service of Ukraine on those changes and publish them in “Statistics. Special Data Dissemination Standart” section on the official website of the National Bank of Ukraine by link.</p>
	5. Accessibility
<u>5.1 Data</u>	<p>5.1.1 Statistical presentation</p> <p>Data are released as electronic files.</p> <p>5.1.2 Dissemination media and format</p> <p><i>On paper – Express issues</i></p>

	<p>— <i>On paper – weekly newsletter</i></p> <p>— <i>On paper – monthly bulletin</i></p> <p>— <i>On paper – quarterly bulletin</i></p> <p>— <i>On paper – other</i></p> <p>— <i>Electronic form – a newsletter or on-line data</i></p> <p>— <i>Electronic – Other</i></p> <p>Statistical data on <i>debt securities</i> holding statistics are published quarterly in SDMX and Excel formats on “Special Data Dissemination Standard” section on the official website of the National Bank of Ukraine by link.</p> <p>5.1.3 Advance release calendar</p> <p>An Advance Release Calendar is available on the section “Advance release calendar according to SDDS, SDDS Plus (project)” on the page “Statistics Release Calendars” on the official website of the National Bank of Ukraine by link.</p> <p>5.1.4 Simultaneous release</p> <p>Data are available to all users and are released according to the release calendar on “Special Data Dissemination Standard” section on the official website of the National Bank of Ukraine by link.</p> <p>5.1.5 Dissemination on request</p> <p>Data are provided upon request by a contact person.</p>
<p><u>5.2 Metadata</u></p>	<p>5.2.1 Dissemination of documentation on concepts, scope, classifications, basis of recording, data sources, and statistical techniques</p> <p>Methodological materials are available in “Statistics” section on the official website of the National Bank of Ukraine by link.</p> <p>5.2.2 Disseminated level of detail</p> <p>Only consolidated statistical information is subject to dissemination.</p>
<p><u>5.3 Assistance to users</u></p>	<p>5.3.1 Dissemination of information on contact points Contact person information.</p> <p>Information about other contacts is released on the official website of the National Bank of Ukraine (https://bank.gov.ua/).</p> <p>5.3.2 Availability of documents and services catalogs</p>

Information on dissemination of documents, publications, and other services is available to all users on the official website of the National Bank of Ukraine (<https://bank.gov.ua>).