

Minimum Classification for Sectors and Financial Instruments for Internationally Comparable Sectoral Accounts¹
according to the Special Data Dissemination Standard Plus (SDDS Plus) of the IMF

€ billion; amounts outstanding at the end of the period

Status: July 2024

Minimum classification of institutional sectors	Financial Corporations [S12]																		General government [S13]		Households and nonprofit institutions serving households (NPISHs) [S14 + S15]		Rest of the world [S2]	
	Non-financial corporations [S11]		Central bank [S121]		Other deposit-taking corporations [S122]		Money market funds [S123]		Other financial corporations (OFCs) [S124 + S125 + S126 + S127]		Insurance corporations and pension funds [S128 + S129]													
	2023 Q4	2024 Q1	2023 Q4	2024 Q1	2023 Q4	2024 Q1	2023 Q4	2024 Q1	2023 Q4	2024 Q1	2023 Q4	2024 Q1	2023 Q4	2024 Q1	2023 Q4	2024 Q1	2023 Q4	2024 Q1						
Financial instruments																								
Assets																								
F1 Monetary gold and SDRs	0.0	0.0	250.1	269.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45.7	46.1					
F2 Currency and deposits	710.5	638.3	1,215.2	1,139.1	3,240.5	3,428.1	0.3	0.6	456.0	486.8	277.6	281.6	383.7	373.3	3,289.8	3,325.2	2,204.1	2,266.0						
F3 Debt securities	62.1	68.2	945.9	917.0	968.1	1,002.3	3.2	3.4	1,023.6	1,036.5	467.3	475.7	128.5	131.6	229.1	240.4	1,989.1	2,015.0						
F4 Loans	935.7	975.2	4.7	4.8	4,345.0	4,340.5	0.0	0.0	351.7	362.6	348.3	349.9	211.6	209.5	0.0	0.0	1,509.3	1,554.4						
F5 Equity and investment fund shares	2,693.3	2,780.1	2.6	2.8	399.3	413.8	0.0	0.0	1,842.3	1,921.1	1,776.4	1,808.8	743.7	770.3	2,052.7	2,190.8	2,092.0	2,208.4						
F6 Insurance, pensions, and standardized guarantees	44.6	55.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	97.1	107.5	1.2	1.5	2,346.3	2,380.0	129.1	140.7						
F7 Financial derivatives and employee stock options	33.4	35.0	0.0	0.0	1,293.5	1,292.3	0.0	0.0	463.2	495.6	5.2	5.8	-26.3	-26.4	0.0	0.0	1,460.1	1,476.2						
F8 Other accounts receivable	1,629.7	1,674.8	28.7	16.3	330.6	321.6	0.0	0.1	92.1	90.1	112.2	120.2	132.1	128.4	35.5	37.9	286.2	282.6						
F Total assets	6,109.3	6,226.6	2,447.2	2,349.9	10,577.1	10,798.7	3.5	4.1	4,229.0	4,392.8	3,084.2	3,149.5	1,574.5	1,588.2	7,953.4	8,174.3	9,715.6	9,989.3						
Liabilities																								
F1 Monetary gold and SDRs	0.0	0.0	45.7	46.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	48.8	49.3						
F2 Currency and deposits	0.0	0.0	2,260.8	2,171.5	6,825.0	7,008.3	0.0	0.0	0.0	0.0	0.0	0.0	16.5	14.9	0.0	0.0	2,675.5	2,744.4						
F3 Debt securities	239.7	247.0	0.0	0.0	1,333.1	1,359.7	0.0	0.0	208.3	214.0	33.6	35.2	1,959.3	1,945.9	0.0	0.0	2,042.8	2,088.4						
F4 Loans	2,654.5	2,681.0	0.0	0.0	0.0	0.0	0.0	0.0	797.8	857.0	86.4	90.0	558.3	558.1	2,147.1	2,146.5	1,462.2	1,464.4						
F5 Equity and investment fund shares	3,216.9	3,384.0	104.7	114.4	429.0	444.5	3.5	3.9	2,871.7	2,946.3	571.5	602.6	0.0	0.0	0.0	0.0	4,404.9	4,600.6						
F6 Insurance, pensions, and standardized guarantees	294.5	295.3	0.0	0.0	25.4	25.3	0.0	0.0	4.7	4.7	2,259.1	2,317.8	0.0	0.0	0.0	0.0	34.8	41.7						
F7 Financial derivatives and employee stock options	30.5	28.1	0.0	0.0	1,258.8	1,254.2	0.0	0.0	449.3	467.3	6.1	5.5	0.0	0.0	0.3	0.3	1,484.1	1,523.0						
F8 Other accounts payable	1,677.0	1,656.3	36.8	18.8	179.6	231.0	0.0	0.2	58.5	57.6	124.6	134.1	136.9	136.9	25.9	27.4	408.0	409.9						
F Total liabilities	8,113.0	8,291.7	2,448.0	2,350.7	10,050.9	10,323.0	3.5	4.1	4,390.4	4,546.8	3,081.4	3,185.1	2,671.0	2,655.7	2,173.2	2,174.2	12,561.1	12,921.6						

Source: Deutsche Bundesbank. Financial Accounts data according to the European System of Accounts 2010 (ESA 2010).

¹ S stands for institutional sector and F for financial instruments (for details, see Appendix 1 of *System of National Accounts, 2008* (2008 SNA)).