

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: October 2024

Minimum classification of institutional sectors	Non-financial corporations [S11]		Financial Corporations [S12]										General government [S13]		Households and nonprofit institutions serving households (NPISHs) [S14 + S15]		Rest of the world [S2]		
			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]								
			2024 Q1	2024 Q2	2024 Q1	2024 Q2	2024 Q1	2024 Q2	2024 Q1	2024 Q2	2024 Q1	2024 Q2							2024 Q1
Financial instruments																			
Assets																			
F1 Monetary gold and SDRs	0.0	0.0	269.9	284.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	46.1	46.2	
F2 Currency and deposits	834.5	825.0	1,139.1	1,152.7	3,428.1	3,371.7	0.6	0.6	486.8	446.5	281.2	279.1	372.9	358.2	3,323.8	3,373.6	2,266.0	2,221.3	
F3 Debt securities	68.2	69.7	917.0	883.5	1,002.3	1,016.2	3.4	3.9	1,036.5	1,032.6	482.2	481.4	140.2	139.7	240.6	249.3	2,009.1	2,037.3	
F4 Loans	1,920.9	1,952.5	4.8	5.3	4,340.5	4,366.8	0.0	0.0	367.2	377.2	361.8	364.4	202.6	197.6	0.0	0.0	1,552.2	1,576.2	
F5 Equity and investment fund shares	4,038.4	4,010.8	2.8	2.8	389.3	388.2	0.0	0.0	3,020.8	3,061.8	1,845.1	1,823.6	758.2	767.6	2,978.0	3,020.7	2,221.3	2,201.8	
F6 Insurance, pensions, and standardized guarantees	55.0	54.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	109.4	108.0	1.5	1.5	2,464.2	2,506.7	147.7	148.8	
F7 Financial derivatives and employee stock options	35.0	35.2	0.0	0.0	1,292.3	1,244.6	0.0	0.0	498.4	494.8	5.9	5.4	-24.1	-23.0	0.0	0.0	1,476.2	1,458.4	
F8 Other accounts receivable	1,873.2	1,832.0	11.9	12.4	321.6	329.8	0.1	0.0	59.3	59.4	105.4	100.5	153.2	160.4	37.8	34.2	282.6	286.6	
F Total assets	8,825.2	8,779.8	2,345.5	2,341.5	10,774.2	10,717.3	4.1	4.6	5,469.1	5,472.4	3,190.9	3,162.3	1,604.5	1,602.0	9,044.3	9,184.4	10,001.1	9,976.7	
Liabilities																			
F1 Monetary gold and SDRs	0.0	0.0	46.1	46.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	49.3	49.9	
F2 Currency and deposits	0.0	0.0	2,171.5	2,157.8	7,008.3	6,982.8	0.0	0.0	0.0	0.0	0.0	0.0	14.9	15.8	0.0	0.0	2,938.3	2,872.3	
F3 Debt securities	247.0	254.7	0.0	0.0	1,359.7	1,371.0	0.0	0.0	214.0	219.2	35.2	37.3	1,944.9	1,925.6	0.0	0.0	2,098.9	2,105.9	
F4 Loans	3,632.9	3,675.8	0.0	0.0	0.0	0.0	0.0	0.0	859.9	865.4	88.2	88.7	556.4	551.4	2,134.6	2,135.7	1,478.0	1,522.8	
F5 Equity and investment fund shares	5,367.9	5,312.6	110.0	119.7	451.0	457.5	3.9	4.4	3,944.0	3,971.5	703.4	656.7	0.0	0.0	0.0	0.0	4,673.9	4,754.9	
F6 Insurance, pensions, and standardized guarantees	339.6	340.9	0.0	0.0	26.8	26.8	0.0	0.0	87.0	86.6	2,270.6	2,312.8	0.0	0.0	0.0	0.0	53.6	52.5	
F7 Financial derivatives and employee stock options	30.4	21.7	0.0	0.0	1,254.2	1,208.4	0.0	0.0	467.3	486.4	5.6	5.5	0.0	0.0	0.3	0.3	1,525.9	1,493.0	
F8 Other accounts payable	1,803.7	1,818.5	18.8	18.7	229.5	202.1	0.2	0.1	57.7	56.4	142.1	127.0	153.5	153.7	29.1	28.0	410.5	410.9	
F Total liabilities	11,421.4	11,424.2	2,346.3	2,342.3	10,329.5	10,248.7	4.1	4.6	5,629.9	5,685.6	3,245.1	3,228.0	2,669.7	2,646.6	2,164.0	2,164.0	13,228.3	13,262.1	

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)).