

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 2026

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]							
	2025 Q4	2026 Q1	2025 Q4	2026 Q1	2025 Q4	2026 Q1	2025 Q4	2026 Q1	2025 Q4	2026 Q1	2025 Q4	2026 Q1	2025 Q4	2026 Q1	2025 Q4	2026 Q1	2025 Q4	2026 Q1
Financial instruments																		
Assets																		
F1 Monetary gold and SDRs	0.0	0.0	441.7	477.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	43.8	44.4
F2 Currency and deposits	920.9	889.0	1,077.3	1,069.9	2,922.9	3,058.8	0.7	0.8	650.3	668.3	261.9	268.2	361.3	379.0	3,612.4	3,628.0	2,101.4	2,366.6
F3 Debt securities	67.9	69.6	734.9	704.1	1,164.0	1,218.0	5.6	6.0	1,097.5	1,101.8	543.6	558.3	156.3	158.4	259.5	263.8	2,385.1	2,430.7
F4 Loans	1,893.0	1,927.9	3.9	3.7	4,626.3	4,751.8	0.0	0.0	429.2	385.2	355.4	358.0	350.4	354.2	0.0	0.0	1,715.0	1,666.0
F5 Equity and investment fund shares	4,207.8	4,180.4	2.8	2.8	429.8	437.9	0.0	0.0	3,300.7	3,298.5	1,955.0	1,952.3	1,005.1	1,043.2	3,417.6	3,367.9	2,704.5	2,613.6
F6 Insurance, pensions, and standardized guarantees	54.9	58.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	96.3	108.7	1.2	1.4	2,618.3	2,621.9	155.3	166.9
F7 Financial derivatives and employee stock options	25.8	25.8	0.0	0.0	1,353.5	1,416.7	0.0	0.0	324.7	116.7	3.7	4.6	-25.4	-25.9	0.0	0.0	1,425.6	1,235.7
F8 Other accounts receivable	1,866.9	1,917.9	8.6	7.7	427.9	428.6	0.0	0.0	66.7	62.1	74.8	84.2	172.1	174.5	3.7	3.7	290.8	306.1
F Total assets	9,037.1	9,068.5	2,269.2	2,265.5	10,924.4	11,311.8	6.4	6.8	5,869.0	5,632.6	3,290.6	3,334.3	2,021.1	2,084.8	9,911.6	9,885.4	10,821.7	10,830.1
Liabilities																		
F1 Monetary gold and SDRs	0.0	0.0	43.8	44.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	441.7	477.3
F2 Currency and deposits	0.0	0.0	1,934.8	1,900.4	6,969.3	7,273.1	0.0	0.0	0.0	0.0	0.0	0.0	18.3	18.0	0.0	0.0	2,986.8	3,137.1
F3 Debt securities	304.8	301.1	0.0	0.0	1,427.4	1,427.2	0.0	0.0	269.5	266.6	40.5	38.6	2,050.4	2,095.9	0.0	0.0	2,321.9	2,381.0
F4 Loans	3,628.8	3,675.1	0.0	0.0	0.0	0.0	0.0	0.0	1,041.9	981.5	86.0	90.1	769.3	779.9	2,189.1	2,193.0	1,657.9	1,727.3
F5 Equity and investment fund shares	5,859.8	5,693.5	275.8	305.3	524.4	503.9	6.3	6.6	4,302.4	4,297.8	713.9	699.8	0.0	0.0	0.0	0.0	5,340.7	5,389.6
F6 Insurance, pensions, and standardized guarantees	360.9	363.2	0.0	0.0	27.6	27.6	0.0	0.0	97.5	98.5	2,378.5	2,401.0	0.0	0.0	0.0	0.0	61.6	66.5
F7 Financial derivatives and employee stock options	6.4	0.2	0.0	0.0	1,318.1	1,367.6	0.0	0.0	283.3	86.8	4.6	4.1	0.0	0.0	0.3	0.3	1,495.2	1,314.6
F8 Other accounts payable	1,993.2	1,999.7	15.5	16.1	210.3	239.3	0.1	0.2	55.9	51.3	62.7	71.3	169.1	169.2	5.5	5.5	399.2	432.3
F Total liabilities	12,153.9	12,033.0	2,269.9	2,266.3	10,477.0	10,838.7	6.4	6.8	6,050.6	5,782.5	3,286.3	3,304.9	3,007.0	3,063.0	2,194.9	2,198.8	14,705.1	14,925.7

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)).