

**Minimum Classification for Sectors and Financial Instruments for Internationally Comparable Sectoral Accounts<sup>1</sup>**  
according to the Special Data Dissemination Standard Plus (SDDS Plus) of the IMF

€ billion; amounts outstanding at the end of the period

Status: October 2021

Minimum classification of institutional sectors	Financial Corporations [S12]																	
	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]		General government [S13]		Households and nonprofit institutions serving households (NPISHs) [S14 + S15]		Rest of the world [S2]	
	2021 Q1	2021 Q2	2021 Q1	2021 Q2	2021 Q1	2021 Q2	2021 Q1	2021 Q2	2021 Q1	2021 Q2	2021 Q1	2021 Q2	2021 Q1	2021 Q2	2021 Q1	2021 Q2	2021 Q1	2021 Q2
<b>Financial instruments</b>																		
<b>Assets</b>																		
F1 Monetary gold and SDRs	0.0	0.0	169.7	174.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14.6	14.5
F2 Currency and deposits	709.2	689.7	1,541.5	1,577.8	3,164.6	3,237.9	0.4	0.3	328.0	323.2	335.3	324.0	435.4	448.1	2,922.4	2,975.1	1,984.7	2,030.1
F3 Debt securities	49.9	51.9	898.3	965.0	1,023.3	1,003.8	2.9	2.3	1,125.5	1,136.3	522.7	536.8	146.2	144.7	142.7	141.3	2,069.3	2,062.9
F4 Loans	722.4	730.8	5.7	5.5	3,858.9	3,870.5	0.0	0.0	281.7	282.2	350.2	350.1	197.3	208.7	0.0	0.0	1,206.5	1,219.9
F5 Equity and investment fund shares	2,680.1	2,748.1	2.3	2.3	355.0	362.7	0.0	0.0	1,627.0	1,709.3	1,582.9	1,622.0	721.9	739.2	1,772.0	1,861.3	1,989.6	2,041.0
F6 Insurance, pensions, and standardized guarantees	62.8	63.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	97.4	98.4	1.0	1.0	2,508.4	2,529.0	108.2	114.1
F7 Financial derivatives and employee stock options	31.4	52.7	0.0	0.0	679.3	664.5	0.0	0.0	160.4	171.5	4.0	3.6	-58.7	-59.0	0.0	0.0	726.9	730.9
F8 Other accounts receivable	1,335.1	1,326.0	5.7	6.8	264.5	241.4	0.0	0.0	84.2	84.8	79.4	80.7	119.5	107.4	27.8	28.2	214.4	217.5
F Total assets	5,590.9	5,662.7	2,623.2	2,731.7	9,345.7	9,380.9	3.3	2.6	3,606.8	3,707.3	2,972.1	3,015.5	1,562.6	1,590.1	7,373.3	7,534.9	8,314.2	8,430.7
<b>Liabilities</b>																		
F1 Monetary gold and SDRs	0.0	0.0	14.6	14.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14.4	14.3
F2 Currency and deposits	0.0	0.0	2,402.5	2,507.6	6,632.7	6,683.2	0.0	0.0	0.0	0.0	0.0	0.0	12.5	13.2	0.0	0.0	2,373.8	2,402.1
F3 Debt securities	251.1	261.0	0.0	0.0	1,252.2	1,241.2	0.0	0.0	214.8	224.9	30.0	28.9	2,015.1	2,055.5	0.0	0.0	2,217.6	2,233.5
F4 Loans	2,220.4	2,224.6	0.0	0.0	0.0	0.0	0.0	0.0	602.0	599.3	63.2	62.7	539.7	551.2	1,957.3	1,987.0	1,240.0	1,243.1
F5 Equity and investment fund shares	3,521.3	3,638.1	175.1	177.7	361.3	379.5	3.3	2.6	2,768.0	2,859.1	323.6	304.6	0.0	0.0	0.0	0.0	3,578.3	3,724.2
F6 Insurance, pensions, and standardized guarantees	284.6	286.1	0.0	0.0	26.8	26.9	0.0	0.0	4.2	4.2	2,462.2	2,488.9	0.0	0.0	0.0	0.0	0.0	0.0
F7 Financial derivatives and employee stock options	63.8	72.4	0.0	0.0	654.3	648.0	0.0	0.0	108.6	113.4	2.8	3.6	0.0	0.0	0.3	0.5	713.5	726.2
F8 Other accounts payable	1,371.8	1,354.9	31.9	32.8	106.9	90.3	0.1	0.0	77.5	69.5	119.4	121.6	107.1	107.6	20.5	19.8	295.4	296.3
F Total liabilities	7,713.0	7,837.1	2,624.1	2,732.7	9,034.2	9,069.0	3.3	2.6	3,775.3	3,870.4	3,001.2	3,010.2	2,674.3	2,727.5	1,978.2	2,007.3	10,433.0	10,639.7

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

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