

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: April 2026

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]											
	2025 Q3	2025 Q4	2025 Q3	2025 Q4	2025 Q3	2025 Q4	2025 Q3	2025 Q4	2025 Q3	2025 Q4	2025 Q3	2025 Q4	2025 Q3	2025 Q4	2025 Q3	2025 Q4	2025 Q3	2025 Q4				
Financial instruments																						
Assets																						
F1 Monetary gold and SDRs	0.0	0.0	396.4	441.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	43.9	43.8			
F2 Currency and deposits	886.6	920.9	1,099.7	1,077.3	3,277.8	2,922.9	1.0	0.7	353.5	650.3	267.2	261.9	374.1	361.3	3,543.2	3,613.7	2,344.6	2,101.4				
F3 Debt securities	69.6	67.9	753.6	734.9	1,179.9	1,164.0	5.7	5.6	1,093.4	1,097.5	536.3	542.6	152.3	156.0	255.4	259.4	2,343.0	2,380.6				
F4 Loans	1,869.1	1,893.1	4.3	3.9	4,561.2	4,626.3	0.0	0.0	404.5	456.2	359.5	356.7	341.4	350.7	0.0	0.0	1,540.1	1,715.1				
F5 Equity and investment fund shares	4,164.8	4,203.2	2.8	2.8	442.3	429.8	0.0	0.0	3,223.0	3,301.8	1,915.2	1,938.8	958.6	1,004.6	3,346.9	3,414.7	2,619.9	2,709.0				
F6 Insurance, pensions, and standardized guarantees	53.8	54.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	105.0	95.6	1.4	1.3	2,596.3	2,605.5	161.7	156.7				
F7 Financial derivatives and employee stock options	26.0	26.0	0.0	0.0	1,237.3	1,353.5	0.0	0.0	333.5	323.1	4.6	3.7	-25.6	-25.4	0.0	0.0	1,308.7	1,420.1				
F8 Other accounts receivable	1,902.0	1,863.7	7.9	8.6	406.0	427.9	0.0	0.0	43.2	69.2	71.8	74.2	165.0	171.1	3.7	3.7	286.1	290.8				
F Total assets	8,971.9	9,029.2	2,264.7	2,269.2	11,104.6	10,924.4	6.7	6.4	5,451.2	5,898.1	3,259.6	3,273.6	1,967.1	2,019.6	9,745.6	9,897.0	10,648.0	10,817.6				
Liabilities																						
F1 Monetary gold and SDRs	0.0	0.0	43.9	43.8	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	396.4	441.7			
F2 Currency and deposits	0.0	0.0	1,973.0	1,934.8	7,173.4	6,969.3	0.0	0.0	0.0	0.0	0.0	0.0	18.7	18.3	0.0	0.0	2,982.6	2,988.1				
F3 Debt securities	300.8	301.3	0.0	0.0	1,423.5	1,427.4	0.0	0.0	261.7	268.6	40.5	40.5	2,046.4	2,050.4	0.0	0.0	2,316.2	2,320.5				
F4 Loans	3,626.0	3,630.4	0.0	0.0	0.0	0.0	0.0	0.0	779.0	1,041.6	93.0	86.2	731.7	769.3	2,180.5	2,189.1	1,669.9	1,685.4				
F5 Equity and investment fund shares	5,781.6	5,859.8	233.2	275.8	516.0	524.4	6.5	6.3	4,236.7	4,301.8	676.6	703.1	0.0	0.0	0.0	0.0	5,223.1	5,333.6				
F6 Insurance, pensions, and standardized guarantees	358.8	361.3	0.0	0.0	27.5	27.6	0.0	0.0	94.0	96.4	2,373.2	2,367.4	0.0	0.0	0.0	0.0	64.5	61.0				
F7 Financial derivatives and employee stock options	10.8	6.6	0.0	0.0	1,194.9	1,318.1	0.0	0.0	287.6	277.6	5.6	4.9	0.0	0.0	0.3	0.3	1,385.3	1,493.5				
F8 Other accounts payable	1,936.2	1,994.3	15.4	15.5	251.7	210.2	0.2	0.1	59.5	55.9	57.5	62.4	167.2	166.5	5.2	5.2	393.1	399.0				
F Total liabilities	12,014.2	12,153.7	2,265.5	2,269.9	10,586.9	10,476.9	6.7	6.4	5,718.6	6,041.9	3,246.4	3,264.5	2,964.1	3,004.4	2,186.0	2,194.6	14,431.1	14,722.8				

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)).