

87

# Data Documentation

## Statistics of Annual Accounts of Public Funds, Institutions and Enterprises 2003-2012

IMPRESSUM

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[www.diw.de](http://www.diw.de)

ISSN 1861-1532

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# Data Documentation No. 87

Nicole Wagner<sup>a</sup>

Statistics of Annual Accounts of Public Funds, Institutions and  
Enterprises

*Jahresabschlussstatistik der offentlichen Fonds, Einrich-  
tungen und Unternehmen*

2003–2012

Berlin, February 2017

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<sup>a</sup>Financial support from the Leibniz Association for the research project KOMIED (Kommunale Infrastrukturunternehmen zwischen Energiewende und demografischem Wandel) is gratefully acknowledged. Contact: Nicole Wagner, Guest Researcher at DIW Berlin, Department of Firms and Markets, [nwaegner@diw.de](mailto:nwaegner@diw.de).

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## List of Abbreviations

AGS	Amtlicher Gemeindeschlüssel
AnstG LSA	Anstaltsgesetz Land Sachsen-Anhalt
AöR	Anstalt öffentlichen Rechts
BayEBV	Eigenbetriebsverordnung Bayern
BayGO	Gemeindeordnung Bayern
BayKommZG	Bayerisches Gesetz über die kommunale Zusammenarbeit
BbgKVerf	Kommunalverfassung des Landes Brandenburg
BerlBG	Berliner Betriebe-Gesetz
BremSVG	Bremisches Sondervermögensgesetz
EigAnVO	Eigenbetriebs- und Anstaltsverordnung
EigAnVO RP	Eigenbetriebs- und Anstaltsverordnung Rheinland-Pfalz
EigBG	Eigenbetriebsgesetz
EigBG LSA	Gesetz über die kommunalen Eigenbetriebe im Land Sachsen-Anhalt
EigBGes	Eigenbetriebsgesetz Hessen
EigG Berlin	Gesetz über die Eigenbetriebe des Landes Berlin
EigV Bbg	Eigenbetriebsverordnung Brandenburg
EigVO	Eigenbetriebsverordnung
EigVO M-V	Eigenbetriebsverordnung Mecklenburg-Vorpommern
EigVO NRW	Eigenbetriebsverordnung Niedersachsen
EigVO Saar	Eigenbetriebsverordnung Saarland
ESA	European System of Accounts
FEUs	Öffentliche Fonds, Einrichtungen und Unternehmen
FPStatG	Finanz- und Personalstatistikgesetz
GemHVO	Gemeindehaushaltsverordnung
GemO BW	Gemeindeordnung Baden-Württemberg
GemO RP	Gemeindeordnung Rheinland-Pfalz
GemO SH	Gemeindeordnung Schleswig-Holstein
GG	Grundgesetz
GkG NRW	Gesetz über kommunale Gemeinschaftsarbeit
GmbH	Gesellschaft mit beschränkter Haftung
GmbH & Co. KG	Gesellschaft mit beschränkter Haftung und Compagnie Kommanditgesellschaft
GuV	Gewinn- und Verlustrechnung
GO	Gemeindeordnung
GO LSA	Gemeindeordnung für das Land Sachsen-Anhalt
GO NRW	Gemeindeordnung Nordrhein-Westfalen
HGB	Handelsgesetzbuch
HGO	Hessische Gemeindeordnung
HGrG	Haushaltsgrundsätze-gesetz
HGrGMoG	Haushaltsgrundsätzemodernisierungsgesetz
IAS	International Accounting Standards
IBG	Gesetz über die Anstalt für Immobilienaufgaben Bremen
IFRS	International Financial Reporting Standards
IMK	Ständige Konferenz der Innenminister und -senatoren der Länder
JAB	Jahresabschlussstatistik

## List of Abbreviations

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KHBV	Krankenhaus-Buchführungsverordnung
KO	Kommunalordnung
KomAnstVO	Verordnung über kommunale Anstalten Niedersachsen
KUV	Verordnung über Kommunalunternehmen
KUVO SH	Landesverordnung über Kommunalunternehmen als Anstalt des öffentlichen Rechts für Schleswig-Holstein
KV M-V	Kommunalverfassung für das Land Mecklenburg-Vorpommern
LHO	Landeshaushaltsordnung
NACE	Statistical Classification of Economic Activities in the European Community
NEigBetrVO	Eigenbetriebsverordnung Niedersachsen
NKomVG	Niedersächsisches Kommunalverfassungsgesetz
Nobs	Number of observations
PBV	Pflege-Buchführungsverordnung
RDC	Research Data Center
RS	Regionalschlüssel
SaarKSVG	Kommunaleselbstverwaltungsgesetz des Saarlandes
SächsEigBVO	Sächsische Eigenbetriebsverordnung
SächsGemO	Sächsische Gemeindeordnung
SächsKomZG	Sächsisches Gesetz über kommunale Zusammenarbeit
SEG	Stadtentwässerungsgesetz Hamburg
SRG	Stadtreinigungsgesetz Hamburg
ThürKO	Thüringer Kommunalordnung
US-GAAP	United States Generally Accepted Accounting Principles
WZ	Klassifikationen der Wirtschaftszweige

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# 1 Introduction

## 1.1 Overview

The statistics of annual accounts of public funds, institutions and enterprises (*Statistik der Jahresabschlüsse öffentlicher Fonds, Einrichtungen und Unternehmen*, abbreviated as JAB) contains information on annual balance sheets, income statements, reports on assets and appropriations of earnings of all publicly owned funds, institutions and enterprises (*öffentliche Fonds, Einrichtungen und Unternehmen*, abbreviated as FEUs) in Germany.<sup>1</sup> The definition of a public entity is based on § 2 Abs. 1 Nr. 10 und Abs. 3 *Finanz- und Personalstatistikgesetz* (FPStatG), according to which entities are considered to be public, given that their public owners, like the Federation, federal states and local governments, own at least a 50 percent share of nominal capital or voting rights.<sup>2</sup> FEUs fulfill public tasks in economically and organizationally separate entities, which can either be subject to private or to public law.

The reporting units consist of publicly owned entities that are excluded from the public core budgets,<sup>3</sup> i.e. their revenues, expenditures, assets and liabilities are not represented in the core budgets. Only financial interactions, like grants and allowances allocated to the entity or profits distributed to the entity's owners, affect the core budgets in the form of transfer payments. In order to integrate the core budgets and the activities of FEUs into comprehensive statistics on public finances, the shell concept, as depicted in Figure 1.1, serves as a framework. Additionally, the shell concept provides a link to the general government sector (*Staatssektor*) as defined by the European System of Accounts (ESA).<sup>4</sup> The inner shell represents the public core budgets, whereas the middle shell, denoted by extra budgets, includes all FEUs that are assigned to the general government sector according to the ESA rules.<sup>5</sup> Those two shells form the overall public budget (*Öffentlicher Gesamthaushalt*). All other FEUs that are not part of the general government sector are contained in the outer shell.<sup>6</sup> The three shells together make up the public sector (*Öffentlicher Bereich*).<sup>7</sup>

Based on the FPStatG in conjunction with the *Bundesstatistikgesetz*, all publicly owned FEUs are legally obliged to provide information on their annual accounts, income statements, reports on assets and appropriations of earnings. Thus, the JAB is a census, rather than a sample, and the data is collected by the Statistical Offices of the German *Länder* and the German Federal Statistical Office by means of an annual questionnaire.

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<sup>1</sup>The annual reference period for the accounting statistics under consideration starts on January 1 and ends on December 31.

<sup>2</sup>Or equivalently, the share of private involvement is less than 50 percent in a public enterprise.

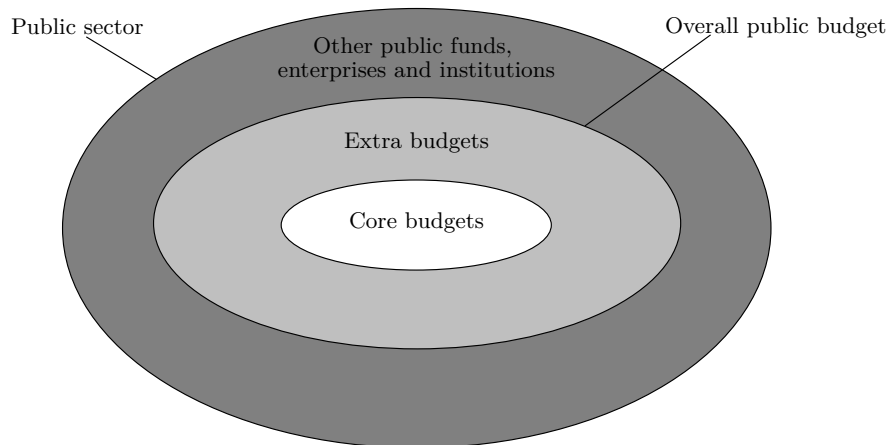
<sup>3</sup>Public core budgets consist of the budgets of the Federation, the *Länder*, municipalities or associations of municipalities (*Gemeindeverbände*) and of social security funds (Statistisches Bundesamt 2016a, p. 2f.).

<sup>4</sup>The government sector influences critical statistics such as gross domestic product or public debt statistics.

<sup>5</sup>The criteria determining whether a FEU belongs to the general government sector are described by Schmidt (2011, p. 155 f.). The annual numbers of entities in the general government sector in the data set at hand can be determined by means of the variable EF16U2 given in Table 1.1; these numbers are displayed in Figure A.1.

<sup>6</sup>Note that other FEUs are not included in the annually published statistics on public debt (Statistisches Bundesamt 2016a, p. 10 ff.).

<sup>7</sup>A detailed description of the shell concept is provided by Statistisches Bundesamt (2016a).



Source: Own illustration based on Statistisches Bundesamt (2016a).

**Figure 1.1:** Shell concept of public finance statistics

The data set is accessible for scientific use via the Research Data Center (RDC) of the Federal Statistical Office of Germany. However, as data is collected at the micro-level of business entities, the panel is subject to stringent privacy regulations, which implies that researchers can only work with anonymized data via remote access. Furthermore, reporting and publishing of results based on the data set are restricted in the sense that results based on three or fewer individual observations are not allowed to be reported. This is due to the fact that reporting observed variable levels for a single entity only, for example while returning the maximum or minimum value of a variable in the data set, might lead to the entity being identifiable, thus violating the German laws governing data protection and data security. Regardless of whether reporting takes place in a tabular or a graphic representation, there has to be a minimum of three observations underlying each reported result.

This data documentation is structured as follows: Section 1.2 presents the variables contained in the data set as well as the sample size; Section 1.3 provides information on the distribution of FEUs across all German *Länder*. Section 2.1 is concerned with the legal forms that the entities in the panel exhibit: The variables and descriptive results are presented in Section 2.1.1, followed by an outline of the legal requirements for municipal economic activity and a brief overview of different legal forms of FEUs on the municipal level in Section 2.1.2. Additionally, changes in legal form across time are examined in Section 2.1.3. Standards for annual accounts and exemptions from report on assets are approached in Section 2.2 and Section 2.3, respectively. Section 3 covers information on the number and characteristics of owners involved with FEUs. Section 4 examines the industries in which the entities conduct their business. Section 5 is concerned with budgetary classifications of FEUs, which determine the part of the core budget that is associated with the FEU of interest.<sup>8</sup>

<sup>8</sup>See Section 5 for an exemplary analysis of specific budgetary functional areas and products that entails observations in the electricity and water sectors.

## 1.2 Available variables and sample size

Table 1.1: List of variables

Name	Label	Type
<i>General characteristics</i>		
EF1	Pseudo-Berichtsstellennummer	I
EF4	Land-Nummer	C
EF5	Berichtsjahr	I
EF6	Rechtsformen ab 2003	C
EF7	Gemeindeschlüssel zum Sitz des Unternehmens	C
EF8	Erweiterung zum Gemeindeschlüssel	C
EF9	typisierter Aufgabenbereich nach Haushaltssystematik (bis 2011)	C
EF10	Art der Beteiligung	C
EF11	Abschluss nach	C
EF12	Meldung ohne Anlagennachweis	C
EF13	Wahlmöglichkeit nach §6 EStG	C
EF14	Verwendete Währung	I
EF15	Produktnummer (bundeseinheitlich ab 2009)	C
EF16U1	Tätigkeit der Einheit nach WZ 1993 bzw. WZ 2003	C
EF16U1_wz08	Tätigkeit der Einheit nach WZ 2008 (ab 2008)	C
EF16U2	VGR-Relevanz	C
EF16U3	Umsatzsteuerpflicht	C
EF17	Datum der Ausgliederung aus dem öffentlichen Haushalt	C
EF18	Art der Haushaltssystematik	C
EF19	Aufgabenbereich der Erhebungseinheit nach Art der Haushaltssystematik	C
EF20	Anzahl der Eigner mit Eintragung in Beteiligungsdatei	I
<i>Ownership characteristics</i>		
EF21U1_x	Eignerstatus	C
EF21U2_x	Anteil am Nennkapital in %	N
EF21U3_x	Anteil am Stimmrecht in %	N
EF22_x	Gemeindeschlüssel der Sitzgemeinde des Eigners	C
<i>Annual statement of accounts</i>		
EF24_xxxx	Positionen aus Jahresabschluss; Bilanz und GuV	I or N

*Note:* Abbreviations for type are defined as: C – character, I – integer, N – numeric (with/without sign).  
*Source:* Own illustration based on RDC (2016).

An overview of the variables contained in the data set is presented in Table 1.1. The variables beginning with EF1 up to EF20 are concerned with general characteristics of the entities, such as their principal place of business, legal form and number of owners. EF1 gives unique identifiers for each reporting unit. As the units can be observed in several years, the year of observation given in EF5 combined with EF1 form the panel identifier variables. In addition to the first 21 variables, a set of four dummy variables (namely EF21U1\_x to EF22\_x) provides information on characteristics associated with each owner. The maximum number of owners per observation occurring at least once in the data set is 698; thus, there are  $4 * 698 = 2,792$  dummy variables related to ownership in the panel.<sup>9</sup> Data on annual accounts, income statements, reports on assets and appropriation

<sup>9</sup>See Section 3 for a detailed examination of the dummy variables.

of earnings,<sup>10</sup> which is the main focus of the JAB, is covered by 546 variables denoted by EF24\_xxxx, where xxxx represents a four-digit number that is depicted in Table A.1.<sup>11</sup>

**Table 1.2:** Sample size

Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Sum
<b>Number of observed units</b>	13,250	13,499	13,865	14,054	14,460	14,704	14,764	14,939	15,127	15,186	143,848
<b>Number of entering units</b>	13,250	851	911	636	892	547	402	491	589	438	19,007

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

The data at hand is available from 2003 to 2012,<sup>12</sup> thus the number of time periods in the panel amounts to  $T = 10$ . The survey units in the data set are observed at the firm level, i.e. individual plants are not observed, and all variables refer to legal entities as a whole. The number of entities in the panel is  $N = 19,007$  and the number of observations of all entities over time equals 143,848, as presented in Table 1.2.

Almost 70 percent of all entities observed enter the panel in the first available year, 2003, as the number of entering units in Table 1.2 indicates. In the following three years, the number of entities entering the panel is relatively high, comprising almost five percent of total number of entities in the panel annually. In later periods, the share of entering entities varies between two and three percent, thus there is no indication for structural breaks in the panel.

Table 1.3 depicts how long the individual entities are part of the panel. More than half of the entities are observed throughout the whole time period, thus remaining for ten years in the panel. Out of the 13,250 entities that are observed in 2003, 10,188 are still in the panel in 2012, which offers the potential to create a balanced panel over ten years.

**Table 1.3:** Duration

Number of years in panel	1	2	3	4	5	6	7	8	9	10	Sum
<b>Number of observed units</b>	1,214	1,215	965	860	850	1,042	799	972	902	10,188	19,007

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

<sup>10</sup>The German equivalents of these positions are *Bilanz*, *Gewinn- und Verlustrechnung* (GuV), *Anlagen-nachweis* and *Ergebnisverwendung*.

<sup>11</sup>Consequently, the overall number of columns in the data set at hand amounts to 3,359.

<sup>12</sup>Note that JAB data is generally available for a longer time span. The first available year is 1998; by now, it should cover all years until 2014. At the time this data documentation was prepared, the panel was available for the years 2003 to 2012.

### 1.3 Regional distribution

**Table 1.4:** Variables discussed in Section 1.3

Name	Label	Type	Meaning	Levels
EF4	Land-Nummer	C	Code of <i>Land</i>	Cp. Table A.11
EF7	Gemeindeschlüssel zum Sitz des Un- ternehmens	C	Municipality code of registered office	Eight- or twelve-digit codes
EF8	Erweiterung zum Ge- meindeschlüssel	C	Extension to munici- pality code	Two-digit codes

*Note:* Type C – character.

*Source:* Own illustration based on RDC (2016).

An entity’s principal place of business is identifiable by means of the variables in Table 1.4. The *Land* of an entity’s registered office is contained in EF4; the coding is given in Table A.11. Note that the code numbers of the *Länder* are equivalent to the first two digits of the municipality code numbers in EF7, with the exception of entities owned by the Federation that form the separate category *Bund*.<sup>13</sup> The annual distribution of entities across the *Länder* is depicted in Table 1.5.

**Table 1.5:** Number of entities per year and per *Land* in EF4

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Sum
Bund	546	416	291	294	263	257	245	246	275	304	3,137
Schleswig-Holstein	369	376	375	375	407	411	443	480	463	458	4,157
Hamburg	217	231	228	223	239	235	249	254	233	225	2,334
Niedersachsen	1,058	1,067	1,108	1,095	1,140	1,127	1,111	1,097	1,079	1,096	10,978
Bremen	53	56	56	56	91	81	80	88	89	86	736
Nordrhein-Westfalen	2,036	2,201	2,291	2,368	2,422	2,446	2,449	2,432	2,434	2,436	23,515
Hessen	1,142	1,167	1,195	1,233	1,226	1,232	1,277	1,351	1,383	1,395	12,601
Rheinland-Pfalz	854	878	911	932	936	931	924	926	931	940	9,163
Baden-Württemberg	2,087	2,194	2,394	2,405	2,451	2,513	2,560	2,620	2,719	2,788	24,731
Bayern	1,336	1,383	1,452	1,523	1,550	1,648	1,622	1,624	1,641	1,608	15,387
Saarland	268	276	282	288	298	303	309	312	318	319	2,973
Berlin	101	99	112	121	198	190	191	193	214	206	1,625
Brandenburg	687	674	680	694	728	735	727	733	742	738	7,138
Mecklenburg-Vorpommern	415	408	400	402	404	408	401	398	400	401	4,037
Sachsen	1,094	1,092	1,112	1,089	1,085	1,134	1,130	1,116	1,127	1,106	11,085
Sachsen-Anhalt	476	480	476	463	470	487	470	489	498	506	4,815
Thüringen	511	501	502	493	552	566	576	580	581	574	5,436
Sum	13,250	13,499	13,865	14,054	14,460	14,704	14,764	14,939	15,127	15,186	143,848

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

The municipality codes, embodied in EF7, offer the possibility to determine an entity’s location up to the municipal level. In all years prior to 2012, the municipality code numbers in EF7 are eight digits long and are coded according to the Official Municipality Code (*Amtlicher Gemeindeschlüssel*, abbreviated as AGS). All observations in 2012 exhibit twelve-digit codes in EF7 that correspond to the *Regionalschlüssel* (RS). The additional

<sup>13</sup>The principal place of business of these *Bund*-entities can still be determined by means of the municipality codes in EF7.

four digits included in the RS comprise information on the association of municipalities in which individual municipalities can be organized (Helmcke 2008).<sup>14</sup>

Prior to 2012, the municipality codes are supplemented by two-digit extension codes given in EF8. By combining the AGS given in EF7 with the extensions provided by EF8, the RS of each entity can be determined. In 2012 this extension becomes obsolete as all necessary information is contained in the twelve-digit codes supplied by EF7.

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<sup>14</sup>In contrast to the RS, the AGS only provides information on the individual municipalities. Any AGS can be derived from the RS by omitting the digits six to nine in the RS. Further information on AGS and RS is provided by Helmcke (2008).



## 2 Legal forms and accounting standards

**Table 2.1:** Variables discussed in Section 2

Name	Label	Type	Meaning	Levels
EF6	Rechtsformen ab 2003	C	Legal form of entity	Cp. Table 2.2
EF11	Abschluss nach ...	C	Standards for annual accounts	Cp. Table 2.7
EF12	Meldung ohne Anlagennachweis	C	Exemption from report on assets	Cp. Table 2.8

*Note:* Type C – character.

*Source:* Own illustration based on RDC (2016).

### 2.1 Legal forms

Publicly owned business entities can feature a range of different legal forms, which affect a wide variety of the entities' characteristics, e.g., internal governance structures, the level of tax expenditures, liability rules or the accounting standards to which a business has to adhere.<sup>15</sup> Those characteristics have an impact on the owner's degree of control and influence on the entity, thus the legal form is a crucial choice for public authorities that fulfill economic tasks through entities excluded from the core public budget.<sup>16</sup>

#### 2.1.1 Variables and descriptive results

Variable EF6 in Table 2.1 is concerned with the legal forms of entities. Its coding is depicted in Table 2.2. The first block of codes from 01 to 09 represents legal forms subject to private law (*Privatrechtliche Form*) and the second block of codes beginning with number 12 represents legal forms under public law (*Öffentlich-rechtliche Form*).<sup>17</sup>

In order to avoid too few observations per type of legal form while reporting the results, some of the private-law categories in EF6 are aggregated into new categories as illustrated by Figure 2.1. The public-law categories are assigned supplementary labels to emphasize the distinction between public law firms with and without legal capacity: Public-law forms with legal capacity are referred to as *Rechtl. selbst.* and forms without legal capacity are referred to as *Rechtl. unselbst.*

<sup>15</sup>See Section 2.2 for more information on accounting rules.

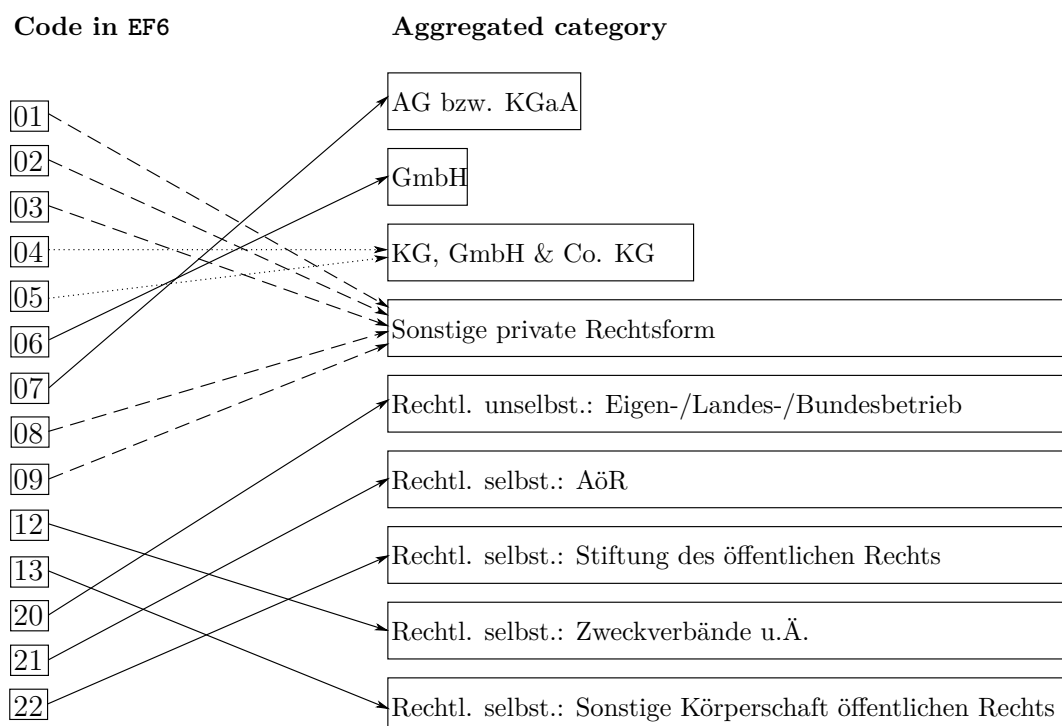
<sup>16</sup>For a discussion of the advantages and disadvantages of different legal forms, see e.g., Trapp and Bolay (2003) or Insam et al. (2011).

<sup>17</sup>Section 2.1.2 provides background information on the different legal forms.

**Table 2.2:** Types of legal forms in EF6

Code	Type of legal form
<i>Privatrechtliche Form</i>	
01	Private Rechtsform - eine Person als Inhaber/Einzelfirma
02	Private Rechtsform - mehrere (natürliche) Personen als Inhaber (z.B. GbR, Sozietät)
03	Offene Handelsgesellschaft (OHG)
04	Kommanditgesellschaft (KG)
05	GmbH u. Co. KG (auch GmbH u. Co.)
06	GmbH (auch u. Co. GmbH)
07	Aktiengesellschaft (AG) bzw. KGaA
08	Genossenschaft
09	Sonstige private Rechtsform (z.B. eingetragener Verein, Versicherungsverein auf Gegenseitigkeit, Arge des Baugewerbes, private Anstalten, private Stiftungen u.a. Zweckvermögen)
<i>Öffentlich-rechtliche Form</i>	
12	Öffentliche Rechtsform - Zweckverbände und dergleichen
13	Sonstige öffentliche Rechtsform (z.B. Gebietskörperschaften, Sozialversicherungsträger)
20	Öffentliche Rechtsform - rechtlich unselbständige Einrichtung (Eigenbetrieb, Landes-/Bundesbetrieb, Sondervermögen)
21	Rechtlich selbständige Anstalt des öffentlichen Rechts (AöR)
22	Stiftung des öffentlichen Rechts

Source: RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*.

**Figure 2.1:** Aggregated categories of legal forms based on EF6

**Table 2.3:** Number of entities per year and per category of legal form based on EF6

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Sum
<i>Privatrechtliche Form</i>											
AG bzw. KGaA	234	236	248	248	250	245	243	239	241	244	2,428
GmbH	7,396	7,560	7,809	7,942	8,303	8,510	8,535	8,666	8,815	8,856	82,392
KG, GmbH & Co. KG	394	418	476	478	498	510	532	568	608	615	5,097
Sonstige private Rechtsform	77	85	88	93	108	107	99	106	129	136	1,028
<i>Öffentlich-rechtliche Form</i>											
Rechtl. unselbst.:											
Eigen-/Landes-/Bundesbetrieb	3,781	3,952	3,951	3,958	3,899	3,884	3,867	3,827	3,758	3,711	38,588
Rechtl. selbst.:											
AöR	238	131	183	223	252	292	310	344	361	385	2,719
Rechtl. selbst.:											
Stiftung des öffentlichen Rechts	34	36	20	19	29	28	29	38	41	55	329
Rechtl. selbst.:											
Zweckverbände u.Ä.	1,005	1,051	1,060	1,062	1,078	1,082	1,095	1,087	1,102	1,106	10,728
Rechtl. selbst.:											
Sonstige Körperschaft öffentlichen Rechts	91	30	30	31	43	46	54	64	72	78	539
Sum	13,250	13,499	13,865	14,054	14,460	14,704	14,764	14,939	15,127	15,186	143,848

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

Table 2.3 reports the numbers of entities per category of legal form for each year. Almost two thirds, i.e. 63.2 percent, of all observations conduct their business in a legal form subject to private law. The most common legal form of public FEUs is the *Gesellschaft mit beschränkter Haftung* (GmbH): On average, the share of GmbHs amounts to 57.3 percent of total observations, while the share of entities in the form of a GmbH increases slightly over time from 55.8 percent in 2003 to 58.3 percent in 2012. The second-largest group consists of entities in the public law form *Eigen-/Landes-/Bundesbetrieb*, which account for 26.8 percent of all observations. The relative share of this form has slightly decreased, from 28.5 percent in 2003 to 24.4 percent in 2012. The third-largest group consists of legal entities of *Zweckverbände*, which is a form of inter-municipal cooperation by means of a special-purpose association, making up for 7.5 percent on average. The legal form that is thought to combine the advantages of public and private law entities, i.e. the *Anstalt öffentlichen Rechts* (AöR), amounts to 1.9 percent of all observations, whereas the relative share of AöR increases over time from 1.8 percent in 2003 to 2.5 percent in 2012.

Out of the 5,097 observations in the aggregated category *KG, GmbH & Co. KG*, only 26 observations have the form of a *Kommanditgesellschaft* (KG), whereas the vast majority of observations has the form of a GmbH & Co. KG. The category *Sonstige private Rechtsform* contains 1,028 observations in total, of which 41 observations are *Genossenschaften*.<sup>18</sup> Furthermore, no *Offene Handelsgesellschaft* (OHG) appears in the years from 2003 to 2010; the legal form OHG is first observed in 2011 and thereafter.

### 2.1.2 Background information on legal forms of municipal economic activity

#### Legal prerequisites of economic activity of municipalities

There are several prerequisites to be satisfied by municipalities in order to fulfill public tasks in separate economic entities. Although municipalities are guaranteed local self-government (*Kommunale Selbstverwaltung*) concerning regional matters by Art. 28 Abs. 2 GG (Cronauge and Pieck 2016, p. 127), the scope of municipal authority is limited;

<sup>18</sup>Besides the form *Genossenschaft*, where the liability is restricted to the capital invested, the aggregated category *Sonstige private Rechtsform* contains private-law forms with unlimited liability of the involved partners.

the limits of municipal economic activity are specified in the Municipal Codes (*Gemeindeordnungen*, abbreviated as GOs) of the German *Länder*. In general, activities of municipal enterprises should be justified by serving a public purpose (*öffentlicher Zweck*), and municipal economic activities should primarily provide public services (*Daseinsvorsorge*) that benefit the municipality's residents (Monopolkommission 2014, p. 449 ff.). Furthermore, municipal economic activity is confined to services that cannot be provided by privately owned businesses with the same degree of efficiency or at the same quality, which corresponds to the subsidiarity principle. The subsidiary principle, which regulates the relationships between publicly and privately owned enterprises, either takes the form of a narrow subsidiarity principle, according to which municipal economic activity is prohibited if private businesses are able to provide the services equally economically or cost-efficiently as the municipal enterprise, or a wide subsidiarity principle, which allows private businesses to provide the services more economically or cost-efficiently relative to municipal enterprises (Monopolkommission 2014, p. 450 f.). In addition, local governments should maintain an appropriate relationship between their business activities and their economic and financial capacity. These three limitations of municipal enterprises, i.e. serving a public purpose, adhering to the subsidiarity principle and maintaining a suitable relationship between municipal economic activities and the municipality's capacity, are summarized under the term *kommunalrechtlicher Schrankentrias* (Cronauge and Pieck 2016, p. 333 f.). Besides the restrictions to municipal business activities mentioned above, many GOs require the municipal enterprises to engage only in their municipal territory (Cronauge and Pieck 2016, p. 88 ff.). Table A.2 provides a summary of the legal provisions for municipal economic activity as defined in the GOs of all German *Länder*.

### Legal forms of municipal economic activity

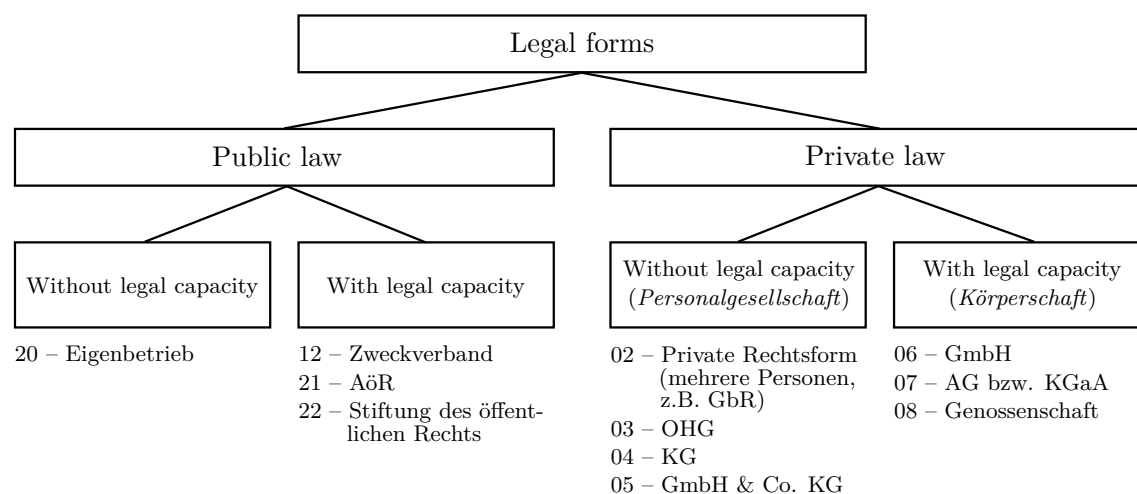
Municipal enterprises are subject to public or private law, as depicted in Figure 2.2.<sup>19</sup> Public-law forms are only available to bodies of public authorities, which implies that private individuals cannot establish firms subject to public law. Firms subject to private law can be established by any private individual or group of individuals; private-law forms are also accessible for public authorities (Cronauge and Pieck 2016, p. 154). Private-law firms are generally subject to the German Commercial Code (*Handelsgesetzbuch*, abbreviated as HGB), whereby public-law firms are governed by special legal requirements provided by the local authorities, e.g., in the GOs of the *Länder* or in municipal ordinances.

Besides differentiating between public- and private-law forms, the existence of legal capacity provides a useful distinction between the different legal forms. A firm that has legal capacity is a legal entity, i.e. it is subject to legal rights and duties (Cronauge and Pieck 2016, p. 154). All public-law legal forms in Figure 2.2 have legal capacity, except for the so-called *Eigenbetrieb*,<sup>20</sup> which is a municipal enterprise without legal capacity,

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<sup>19</sup>An overview of specific characteristics of selected public- and private-law legal forms is presented in Table A.3.

<sup>20</sup>Another organizational form without legal capacity under public law is the *Regiebetrieb*. In contrast to the *Eigenbetrieb*, the *Regiebetrieb* is not organizationally separated from the governing authority, since it lacks any managing bodies and does not have an accounting system. Thus, revenues and expenditures of *Brutto-Regiebetriebe*, or earnings and losses in the case of *Netto-Regiebetriebe*, are included in the public core budgets (Herrmann 2012, p. 17 ff.). Consequently, those entities are not covered by the data set at hand.



*Note:* The EF6 codes 09 and 13 are not included as they subsume “other” legal forms. Code 01 is excluded as it refers to a sole proprietorship instead of a partnership.

*Source:* Own illustration based on Cronauge and Pieck (2016).

**Figure 2.2:** Overview of public and private legal forms of municipal economic activity

coded by the number 20 in EF6.<sup>21</sup> Although the *Eigenbetrieb* is not a legal entity, it is still an entity that is organizationally separated from the governing authority, as it has its own managing bodies and its own accounting system including profit and loss statements. Hence, the *Eigenbetrieb* can be regarded as an economically independent entity; only its profits or losses occur in the municipality’s core budget.

Another important difference between legal forms is the degree of control and influence asserted by the governing authority. In general it is assumed that the degree of control over a legally dependent *Eigenbetrieb* is larger than the influence of the public authority on a private-law firm (Cronauge and Pieck 2016, p. 155).<sup>22</sup> This might be due to the fact that the greater the linkage between the governing authority and the firm, e.g., in personnel, financial and statutory matters, the greater the degree of control and influence of the owning authority (Trapp and Bolay 2003, p. 12). For instance, in the case of personnel matters the owning municipality might have the right to nominate the members of the entity’s organs and these representatives can be subject to the direction and management of the municipal authorities. Furthermore, governing authorities can set company statutes that guarantee sufficient control over the firm’s actions (Trapp and Bolay 2003, p. 18 f.).

Although the legal form *Eigenbetrieb* might ensure an appropriate degree of control for the governing authority, this legal form bears the risk of not offering enough flexibility for the firm’s management organs to conduct business in an efficient way. Private-law forms, on the contrary, offer sufficient flexibility and autonomy for making business decisions, since they are associated with the risk of a low degree of control of the governing authority (Trapp and Bolay 2003, p. 19). In order to balance this trade-off, the municipal

<sup>21</sup>Number 20 represents also *Landes- und Bundesbetriebe*. Those are quite similar to *Eigenbetriebe* but they differ with respect to the status of the owners. As this data documentation focuses primarily on the municipal level, these two forms are not discussed in detail here.

<sup>22</sup>For a detailed discussion of the different factors influencing the authority’s degree of control, see Trapp and Bolay (2003).

enterprise under public law (*Anstalt des öffentlichen Rechts*, abbreviated as AöR),<sup>23</sup> which is coded by the number 21 in EF6, was accepted as a legal form in most of the German *Länder*,<sup>24</sup> and the legal basis was provided in the GOs.<sup>25</sup> Unlike an *Eigenbetrieb*, an AöR has legal capacity, which implies that an AöR is capable of being a subject of legal rights and duties. As a consequence, the AöR is believed to combine the advantages of a public-law form, especially the necessary control over the firm's activities, with the advantages of a private-law form, namely entrepreneurial autonomy and flexibility of business operations (Bolsenkötter 2015, p. 1 ff.). Its other characteristics include the possibilities of conducting statutory tasks and of determining compulsory connection and usage as well as the unlimited liability of the governing authority combined with a guarantee obligation (Cronauge and Pieck 2016, p. 212 f.). In addition, the AöR is subject to the provisions of the HGB in many *Länder*, which also apply to private-law companies.

As the features of the most important public-law forms have been described above, the private-law forms are characterized briefly in the following. In general, there are stricter provisions for establishing a publicly owned firm under private law compared to public-law forms. These provisions are stated in the GOs. For example, § 108 Abs. 1 GO NRW requires that the organizational form under private law for municipal enterprises has to ensure limited liability for the owning municipality and an appropriate scope of the municipality's influence on the entity has to be guaranteed. Consequently, legal forms subject to private law that do not limit the liability of the involved parties are prohibited by law (Cronauge and Pieck 2016, p. 161 ff.).

Private-law forms can be categorized as partnerships (*Personalgesellschaften*) without legal capacity, or corporate bodies (*Körperschaften*) with legal capacity (Cronauge and Pieck 2016, p. 161). As illustrated in Figure 2.2, the former group of partnerships comprises legal forms that do not have legal capacity and the latter group includes limited liability companies (*Gesellschaft mit beschränkter Haftung*, abbreviated as GmbH), joint stock companies (*Aktiengesellschaft*, abbreviated by AG) and *Genossenschaften*.

Most of the partnerships are characterized by unlimited liability of the involved partners, e.g., in the case of a *Gesellschaft bürgerlichen Rechts* (GbR) or an *Offene Handelsgesellschaft* (OHG), although there are some exceptions, namely the *Kommanditgesellschaft* (KG) and the GmbH & Co. KG.<sup>26</sup> Due to the fact that some private-law forms exhibit unlimited liability of the partners involved, these types of private-law firms do not seem to be suitable for conducting economic activities by public authorities on the municipal level (Cronauge and Pieck 2016, p. 162 ff.).

In the case of corporate bodies, such as a GmbH or an AG, the liability of the owners is limited to their share in the company's assets, thus this type of legal form fulfills the legal prerequisites concerning limitation of liability (Cronauge and Pieck 2016, p. 168 ff.).

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<sup>23</sup>The term *Kommunalunternehmen* is sometimes used as a synonym for AöR.

<sup>24</sup>The legal form AöR is not permitted in Saarland and Sachsen.

<sup>25</sup>For an overview of the legal provisions concerning the AöR in different federal states, cf. Bolsenkötter (2015, p. 3).

<sup>26</sup>Although the legal form of a KG is categorized as a *Personalgesellschaft*, it offers the possibility for municipal economic activity as the municipality can take the role of the limited partner (*Kommanditist*). However, the limited partner does not have any influence on the operative management of the firm (Trapp and Bolay 2003, p. 14 f.). In the case of a GmbH & Co. KG, the municipality could not only be the limited partner but also the general partner (*Komplementär*) in the form of a municipally owned GmbH, which gives an opportunity for increased municipal control and influence (Trapp and Bolay 2003, p. 15).

Additionally, it is expected that the degree of control and influence of governing authorities is greater with respect to a GmbH than for an AG (Cronauge and Pieck 2016, p. 169).

### 2.1.3 Changes in legal form across time

In addition to the number of entities per legal form, the changes in legal form across time are examined, as these changes might indicate trends concerning the legal structure of publicly owned enterprises. Box 2.1 explains the methodology applied to determine changes across time and gives an example as well.<sup>27</sup> Here, the method is applied in two ways: The number of changes in legal form is calculated across all years, in this case from 2003 to 2012, and for each pair of subsequent years, such as 2003 and 2004, 2004 and 2005, and so forth.

**Table 2.4:** Number of changes in EF6 from 2003 to 2012

Number of changes	Number of entities
0	18,370
1	626
2	11
Sum	19,007

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

Table 2.4 lists the numbers of entities that change their legal form during the whole period of observation. More than 95 percent of all entities observed between 2003 and 2012, i.e. 18,370 out of 19,007, do not change their legal form. A small portion of 1,214 out of the 18,370 entities is only observed in a single year and cannot display any change by definition. The vast majority of entities, i.e. 17,156, is observed in several years and does not exhibit any changes in legal form. Only 637 entities change their legal form. These changing entities make up for at least 648 changes,<sup>28</sup> but given that the number of changing entities is rather small, the approximate number of changes appears reasonable.

<sup>27</sup>Note that for this analysis of changes in legal form, the initial levels of the variable EF6, given in Table 2.2, are used.

<sup>28</sup>Multiplying each potential number of changes in Table 2.4 with the number of corresponding entities, i.e.  $1 \cdot 626 + 2 \cdot 11 = 648$ , results in this number.

**Box 2.1 Evaluation of changes in legal form**

To determine the entities that change their legal form during the observation period, the number of years in which the entity is observed is compared to the number of unique levels in EF6 that the entity exhibits during its observation period. Suppose the entity is observed only in one year, then it can have only one unique level in EF6 and cannot change its legal form. Given an observation period of two years or more, then the entity could potentially change its legal form. If the number of unique levels in EF6 is equal to two, at least one change in legal form must take place. Note that the number of changes in an entity's legal form is determined approximately by analyzing how long an individual unit has been observed and by checking how many unique levels it exhibits. Thus it is possible that the actual number of changes deviates from the approximate number presented here. Table 2.5 gives an example.

**Table 2.5:** Example of evaluation of changes in legal form

EF1	2003	2004	2005	2006
1	<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>
2	<i>A</i>	<NA>	<i>B</i>	<i>C</i>

If the method described above is applied across all years given in Table 2.5, the result will be that entity number 1 changes its legal form at least once because the number of unique levels of entity 1 amounts to two, namely level *A* and level *B*. But the actual number of changes is three, as entity 1 exhibits initially level *A* and changes to *B*, but subsequently goes back to *A* and *B* again. As the method used here does not take several switches between the same levels into account, it can only be asserted that entity 1 changes its legal form at least once. If the method is applied on a year-to-year basis, all annual changes from 2003 to 2004, 2004 to 2005 and 2005 to 2006 are taken into account, the result will be three changes across the whole observation period. Consequently, applying the method throughout the whole time period could underestimate the number of changes in the case of multiply occurring levels.

For entity number 2, calculating changes across all years yields two changes, as missing values are not considered and the unique levels are *A*, *B* and *C*. In contrast, an analysis on an annual basis would not imply any change between 2003 to 2004 or between 2004 and 2005; because entity number 2 is not observed in 2004, it cannot exhibit any change. Only the annual change from 2005 to 2006 is considered in the year-to-year analysis, thus the year-to-year analysis underestimates the number of changes in the case of missing values.

It follows that neither the analysis across all years nor the year-to-year method can determine the number of changes in EF6 precisely, as the former cannot handle multiple changes and the latter does not treat missing values properly. Nevertheless, the method presented here yields a reasonable approximation for the actual number of changes in the data set.



Table 2.6 gives the number of entities that change their legal form for each pair of subsequent years.<sup>29</sup> The sum of annual changes throughout the whole time period of the panel is 646, which deviates by only two observations from the result obtained in Table 2.4. As the number of changes across the whole period is slightly larger than the sum of the annual changes, it could be expected that missing values are present in the data set. Note that according to Table 2.3 there are no NA values in the legal form variable EF6 itself, so the missing values are likely due to the fact that the whole entity is not observed in the corresponding year. This indicates that some entities feature interruptions in their period of observation: In this case, an entity enters the panel, exits it, and enters it again in a later time period. These interruptions can be explained by fluctuations in the ownership structure, i.e. switching from public to private ownership.

**Table 2.6:** Number of changes in EF6 from year to year

Years	Number of changes
2003-04	304
2004-05	69
2005-06	53
2006-07	55
2007-08	53
2008-09	32
2009-10	18
2010-11	23
2011-12	39
Sum	646

Source: RDC of the Federal Statistical Office and the Statistical Offices of the Länder, JAB 2003–2012, own calculations.

The number of changes between 2003 and 2004 equals 304, which is roughly seven times larger than the average number of changes for each pair of subsequent years.<sup>30</sup> Thus, the years 2003 and 2004 are examined in more detail in the following: 12,648 entities are observed both in 2003 and in 2004, so these entities are potential candidates for changing their legal form. Out of these FEUs, only about 2.4 percent change their legal form in EF6 during the two years. Precisely 131 entities switch from an AöR in 2003 to an *Eigenbetrieb* in 2004. Furthermore, 43 entities that were assigned the code 13 in EF6, i.e. *Sonstige öffentliche Rechtsform*, change their legal form to *Zweckverband*.

<sup>29</sup>In the year-to-year analysis, the number of changes per year is equivalent to the number of changing entities per year, as the maximum number of changes between two years is one.

<sup>30</sup>Note that the coding of the legal status variable EF6 was different until 2002; the present coding is first used in 2003.

**Box 2.2 Changes in legal form in the electricity and water sectors**

This exemplary analysis relies on variable EF16U1 in conjunction with Statistisches Bundesamt (2003) to determine the entities' sectoral affiliations.<sup>a</sup> The electricity sector includes generation, transmission, distribution and retail sales. The water sector includes the extraction, treatment and distribution of drinking and industrial water.

In order to analyze changes in legal forms of entities in specific sectors, it is necessary to ensure that the concerning entities are part of the same sector throughout their whole period of observation. Consider an entity that is assigned to the electricity sector in 2009 and 2010, whereas in 2011 it is part of the water sector. This entity would not be part of this analysis as it changes its sectoral classification at least once during its period of observation.<sup>b</sup>

Based on this procedure, 886 entities are assigned to the electricity sector. Out of these, 43 entities change their legal status at least once. It is notable that the most frequent type of change occurs between 2003 and 2004: 41.9 percent of the 43 entities change their legal status from AöR in 2003 to *Eigenbetrieb* in 2004.<sup>c</sup>

The number of entities that are assigned to the water sector throughout their whole period of observation totals 1,892; among them are 102 changing entities. Again, the number of changes from year to year is most pronounced in 2003 and 2004: 41 entities have the form AöR in 2003 and are considered to be an *Eigenbetrieb* in 2004; 29 entities are assigned to the group of *Sonstige öffentliche Rechtsform* (i.e. other public-law forms, coded by 13 in EF6) in 2003 and exhibit the form of *Zweckverband* in 2004.

<sup>a</sup>The variable EF16U1 is discussed extensively in Section 4. Note that the electricity and the water sectors are represented by the codes 401 and 41, which are the first three and the first two digits of EF16U1, respectively.

<sup>b</sup>Consequently, the number of entities per sector analyzed here will be lower than those presented in Table 4.2, given that some entities change their sectoral classification.

<sup>c</sup>Furthermore, nine entities switch from the form GmbH to GmbH & Co. KG.

## 2.2 Standards for annual accounts of different legal forms

The data set incorporates a variable, EF11, that determines the accounting standards according to which the entities file their annual accounts. Table 2.7 defines the five levels of the variable.

**Table 2.7:** Standards for annual accounts in EF11

Code	Accounting standards
1	Eigenbetriebs-/Landeshaushaltsrecht
2	HGB
3	KHBV/PBV
4	IAS/IFRS
5	US-GAAP

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*.

The German Commercial Code, i.e. the HGB coded by 2 in Table 2.7, is the most common legal provision used for filing annual accounts by publicly and privately owned firms subject to private law, such as AGs or GmbHs. § 267 HGB defines three classes of business sizes, which are small, medium and large limited companies. The criteria to determine a business's size according to these classes depend on total assets, sales revenue and number of employees. In general, public involvement in entities under private law is only permissible as long as the standards for large companies, i.e. the regulations of the HGB for large limited companies as defined in § 267 Abs. 3 HGB, are applied to the balance sheet statistics, income statements, reports on assets and appropriations of earnings.<sup>31</sup>

The legal provisions regarding the public-law forms *Eigenbetrieb* and AöR are subject to special provisions given in the GOs and the municipal laws of each *Land*. EF11 contains a level labeled *Eigenbetriebsrecht* coded by 1,<sup>32</sup> which refers to the legal provisions of the different *Länder*. The provisions concerning annual accounts, listed in Table A.4, refer mostly to the regulations of the HGB for large limited companies. Thus, *Eigenbetriebe* are in general subject to the provisions of HGB as long as there are no opposing legal provisions, hence the balance sheets have to be drawn in accordance with § 266 HGB and the income statements have to be in line with § 275 HGB (Cronauge and Pieck 2016, p. 193ff.). Similarly, the balance sheets and income statements of an AöR have to be in line with the standards for large companies with § 267 Abs. 3 HGB (Cronauge and Pieck 2016, p. 231).<sup>33</sup>

Furthermore, hospitals and nursing homes have to adhere to special legal provisions for the healthcare sector that are covered in the *Krankenhaus-Buchführungsverordnung*

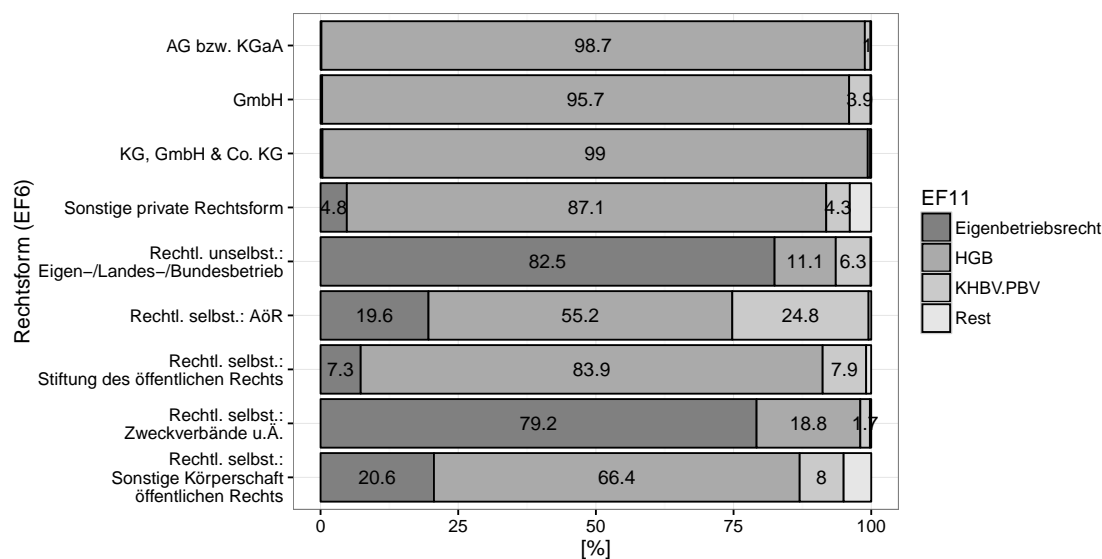
<sup>31</sup>E.g., Art. 94 Abs. 1 S. 1 Nr. 2 BayGO, § 122 Abs. 1 Nr. 4 HGO, § 108 Abs. 1 Nr. 8 NRW-GO, § 110 Abs. 1 Nr. 4 SaarkSVG, § 102 Abs. 1 Nr. 4 GemO SH and § 75 Abs. 4 Nr. 1 ThürKO, as cited in Kronawitter (2011, p. 90).

<sup>32</sup>The original questionnaire includes the *Landeshaushaltsrecht* as well, but as the focus of this documentation is on the municipal level and for reasons of readability it will be only referred to as *Eigenbetriebsrecht*.

<sup>33</sup>See Bolsenkötter (2015) for an extensive discussion of the various legal provisions concerning business entities under public law.

(KHBV) and in the *Pflege-Buchführungsverordnung* (PBV). Those special cases are mainly concerned with items in the income statements, which are not discussed here.<sup>34</sup>

Entities that are listed on the stock exchange have to comply with international standards in accounting, i.e. the International Accounting Standards (IAS) and the International Financial Reporting Standards (IFRS). While IAS is the initial international standard, the IFRS contains newer regulations and provisions.<sup>35</sup> The United States Generally Accepted Accounting Principles (US-GAAP) is another international accounting standard.



*Note:* Percentage values are rounded to one decimal place. Values for *Rest*-category and values smaller than one percent are not displayed.

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

**Figure 2.3:** Share of accounting standards in EF11 by category of legal form based on EF6

Figure 2.3 depicts the share of the different accounting standards applied by each category of legal form. Concerning the accounting standards in EF11, the three categories IAS/IFRS, US-GAAP and potentially missing values are aggregated and form the new category *Rest*, which is necessary to avoid too small numbers of cases while reporting the results. These three categories are chosen for aggregation because they exhibit the smallest numbers of cases for each category of legal form.

The two private-law forms of corporate bodies, i.e. AG and GmbH, as well as the private-law categories *KG*, *GmbH & Co. KG* and *Sonstige private Rechtsform* are predominantly subject to regulations of the HGB, as expected. A small share of entities under private law relies on provisions made by the KHBV/PBV, which indicates that these entities are probably part of the healthcare system. However, each of the three categories contains entities exhibiting the entry *Eigenbetriebsrecht*, from 4 in the case of AGs up to 237 among GmbHs.

<sup>34</sup>For further details see Kröger (2011).

<sup>35</sup>Detailed information on both international accounting standards is provided by Wagenhofer (2009).

Note that potential confusion might arise with respect to the differentiation between *Eigenbetriebsrecht* and the provisions of the HGB. The questionnaire of the JAB survey uses distinct items concerning the appropriation of earnings according to *Eigenbetriebsrecht* while all other accounting standards have another set of items, which are conceptually quite similar to *Eigenbetriebsrecht*. For instance, variable EF24\_0575 represents payments to the owner’s core budget (*Abführungen an den Haushalt des Eigners*) in the case of *Eigenbetriebsrecht* while EF24\_0561 depicts the profits distributed among the owners (*Ausschüttung an die Gesellschafter*) for entities subject to HGB, KHBV/PBV, IAS/IFRS and US-GAAP. All FEUs that have an entry in the former variable are classified as being subject to *Eigenbetriebsrecht* in EF11, whereas FEUs that exhibit entries in the latter variable must be associated with one of the other accounting standards in EF11. Due to the conceptual similarity of these variables, it might be that firms make entries in the items of appropriations of earnings section that refer to *Eigenbetriebsrecht* unintentionally and thus are categorized incorrectly in EF11.<sup>36</sup>

The majority of the public-law form *Eigenbetrieb* is subject to the specific regulations summarized as *Eigenbetriebsrecht*, as Figure 2.3 illustrates. The legal form *Zweckverband* is also dominated by entities under the *Eigenbetriebsrecht*, as this form is also eligible for this type of law in many *Länder* under specific conditions (Cronauge and Pieck 2016, p. 309 f.).<sup>37</sup> With respect to AöRs it is noteworthy that 673 of the 2,719 entities conduct their business under KHBV or PBV, which suggests that these entities are part of the healthcare sector.<sup>38</sup>

### 2.3 Exemptions from report on assets

The JAB data also covers a detailed report on assets, including monetary data on property, plant and equipment, intangible assets and financial assets.<sup>39</sup> There are several reasons why an entity might be exempted from filing a report on assets, i.e. if a firm does not have to comply with the regulations for large limited companies, if it owns no assets due to leasing or if it is a subsidiary firm exempted from disclosure obligations. These three reasons are coded in variable EF12 in this order; the first entry coded by 0 denotes no exemption, as depicted in Table 2.8.

**Table 2.8:** Exemptions from report on assets in EF12

Code	Exemption from report of assets
0	keine Freistellung
1	kleine Kapitalgesellschaft nach § 267 Abs. 1 HGB
2	gesamtes Anlagevermögen z.B. geleast
3	Befreiung von Offenlegungspflicht (§ 264 Abs. 3 HGB)

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*.

<sup>36</sup>The same argument applies to *Eigenbetriebe* that are subject to HGB, whereas confusion could result from the fact that the municipal laws governing *Eigenbetriebe* make references to the provisions of the HGB.

<sup>37</sup>See, for example, § 58 Abs. 2 SächsKomZG, Art. 40 Abs. 2 BayKommZG or § 18 Abs. 3 GkG NRW.

<sup>38</sup>To check the sectoral affiliation of entities, the variables discussed in Section 4 can be deployed.

<sup>39</sup>Table A.1 lists the variables related to report on assets, beginning with EF24\_6001 and continuing to EF24\_9912.

Table 2.9 reports the numbers of observations per category of EF12 and per year. The share of entities not exempted from reporting on their assets is large throughout the whole panel, but it decreases continuously from over 90 percent in 2003 to 83 percent in 2011. Note that in 2012, there are no observations with coding 0; instead, the number of missing values increases drastically relative to previous periods. In 2011 and 2012, empty character strings occur in EF12 for several observations, which are described as NA values in Table 2.9. According to the RDC, these missing values are the result of a change in their data preparation procedure, but the missing values are interpretable as 0 values, hence indicating that there is a report on assets available for the entity under consideration. A cross-check on the variables related to the report on assets reveals that, in fact, 17 observations are true missing values, i.e. all report on assets variables and EF12 contain only missing values. The rest of the NA observations in Table 2.9 should be coded by 0s as they are not exempted from the report on assets.

**Table 2.9:** Number of entities per year and per category of exemption from report on assets in EF12

EF12	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Sum
0	12,132	12,204	12,425	12,506	12,748	12,903	12,622	12,637	12,564	0	112,741
1	454	555	638	713	763	779	1,137	1,258	1,469	1,441	9,207
2	641	719	758	801	912	965	948	993	999	1,065	8,801
3	23	21	44	34	37	57	57	51	80	101	505
NA	0	0	0	0	0	0	0	0	15	12,579	12,594
Sum	13,250	13,499	13,865	14,054	14,460	14,704	14,764	14,939	15,127	15,186	143,848

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

As the share of non-exempted entities decreases, the shares of exempted ones has to increase. The increase in the share of exempted entities is largest in category 1, which covers the entities that are exempted because the regulation concerning small companies, as defined by § 267 Abs. 1 HGB, applies to them. From 2003 to 2012 the increase is six percentage points in this group. The shares of the other two exempted groups also increase, although slowly, during the same period.

### 3 Ownership structure

**Table 3.1:** Variables discussed in Section 3

Name	Label	Type	Meaning	Levels
EF10	Art der Beteiligung	C	Type of overall ownership structure	Cp. Table 3.2
EF20	Anzahl der Eigner mit Eintragung in Beteiligungsdatei	I	Number of owners	{1, 2, . . . , 698}
EF21U1_x	Eignerstatus	C	Status of each individual owner	Cp. Table 3.5
EF21U2_x	Anteil am Nennkapital in %	N	Share of nominal capital in %	[0, 100]
EF21U3_x	Anteil am Stimmrecht in %	N	Share of voting rights in %	[0, 100]
EF22_x	Gemeindeschlüssel der Sitzgemeinde des Eigners	C	Municipality code of each owner	Ten-digit codes

*Note:* Abbreviations for type are defined as: C – character, I – integer, N – numeric (with/without sign).  
*Source:* Own illustration based on RDC (2016).

In contrast to the variables discussed in previous sections, ownership data is not collected by the annual JAB survey. Instead, characteristics concerning owners are retrieved from a database that contains all of the reporting units of the public finance and public service personnel statistics, covering publicly owned entities excluded from the core budget, government bodies and social security funds, institutions for science, research and development and the *Deutsche Bundesbank*, i.e. the German Federal Bank (Statistisches Bundesamt 2016a, p. 19 f.). According to § 9a FPStatG (*“Datenbank Berichtskreismanagement”*), the Federal Statistical Office and the Statistical Offices of the *Länder* have to maintain a data set that contains information on the owners, type of accounting system and sectoral classification of the reporting units.<sup>40</sup> This data is used to supplement the information collected by the JAB survey.

Table 3.1 lists the number and characteristics of owners involved with a business entity contained in the JAB data. The variable EF10 classifies the type of ownership of an entity into groups based on information contained in the ownership dummies. Prior to and including 2011, EF10 is coded by one-digit levels with the corresponding labels presented in Table 3.2.<sup>41</sup> In 2012, the coding of EF10 is changed from one-digit to three-digit numbers, which are depicted in Table A.5.<sup>42</sup> The three-digit coding introduced to the data set in 2012 refines the categories of ownership types by:

- status of the owner, i.e. federal state, *Land*, municipality or social security fund,
- number of owners, i.e. one owner or several owners,
- type of involvement, i.e. direct or indirect involvement of the owner,
- degree of involvement, i.e. 100 percent (pure) or less than 100 but more than 50 percent (majority).

<sup>40</sup>Further details on the list of characteristics in this data set are stated in § 9a Abs. 3 FPStatG.

<sup>41</sup>The one-digit coding distinguishes between the owners’ status and public owners’ degree of involvement.

<sup>42</sup>Hence, EF10 needs to be recoded in order to be consistent and comparable in both time periods.

**Table 3.2:** Ownership classification based on EF10

Code	Ownership classification
<i>Rein öffentliche Beteiligung</i>	
1	nur Bund
2	nur Land
3	nur kommunal
4	gemischt
5	nur mittelbar
A	nur Sozialversicherung
<i>Mehrheitlich öffentliche Beteiligung</i>	
6	nur Bund
7	nur Land
8	nur kommunal
9	gemischt
0	nur mittelbar
B	nur Sozialversicherung

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*.

**Table 3.3:** Number of entities per year and per type of ownership based on EF10

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Sum
Bund	39	36	34	34	33	32	35	35	37	41	356
Länder	501	474	496	498	558	550	567	592	583	594	5,413
Kommunen	8,663	8,835	8,896	8,889	8,820	8,882	8,832	8,816	8,744	8,725	88,102
Sozialversicherung									48	50	98
gemischt	1,252	1,277	1,372	1,417	1,486	1,527	1,566	1,632	1,659	1,664	14,852
mittelbar	2,795	2,877	3,067	3,216	3,563	3,713	3,764	3,864	4,056	4,112	35,027
Sum	13,250	13,499	13,865	14,054	14,460	14,704	14,764	14,939	15,127	15,186	143,848

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

Table 3.3 reports the annual numbers of entities per ownership category. In order to avoid too low numbers of observations within the groups, the categories given in Table 3.2 are aggregated: Each category represents one of the six different owner statuses (irrespective of the owner’s degree of involvement, type of involvement or number of owners). More than 60 percent of the observations is involved with municipal owners such as municipal governments or associations of municipalities. In contrast, very few entities are owned by the federal government.<sup>43</sup> Since 2011, the owner status of social security funds is covered by a separate category of EF10,<sup>44</sup> but the number of observations that fall into this category is rather small.<sup>45</sup>

<sup>43</sup>Note that the number of observations owned by the Federation is lower according to EF10 than it is in EF4 (cp. Table 1.5). This could indicate that some observations are classified as mixed or indirect involvement under EF10 although the Federation is the majority owner.

<sup>44</sup>Before the introduction of a separate ownership category in 2011, entities owned by social security funds are summarized in the category of indirect involvement, coded by 0 and 5 in EF10.

<sup>45</sup>In 2011 the character codes A and B are used to represent social security funds and in 2012 this type is covered by the three-digit coding. However, the owner status, social security funds, coded by S in Table 3.5,



In addition to the ownership statuses of *Bund*, *Land*, municipality or social security fund, there are two more categories: mixed ownership and indirect involvement. The latter group consists of entities that are not directly owned by government bodies; instead, they are owned indirectly by other publicly owned entities, e.g., in the case of a subsidiary company of a publicly owned business. Indirectly owned entities form not only the second-largest group of ownership types, but their number increases by almost 50 percent from 2003 to 2012, which is the largest increase relative to all other ownership types.

The entities with owners that exhibit several types of public ownership, e.g., an entity with owners on the municipal level and an involved *Land* or an entity owned by the federal government and several *Länder*, are considered to be entities with mixed ownership. The number of entities with mixed ownership increases by a third throughout the years of the panel; overall, these observations constitute the third-largest ownership category.<sup>46</sup>

**Table 3.4:** Number of entities per year and per number of owners in EF20

EF20	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Sum
0-1	8,986	9,151	9,247	9,389	9,546	9,691	9,723	9,822	9,888	9,898	95,341
2	1,799	1,854	2,024	2,073	2,228	2,308	2,340	2,396	2,471	2,480	21,973
3	753	751	798	793	844	840	841	876	902	926	8,324
4	441	435	452	457	465	470	471	474	468	464	4,597
5	245	255	268	266	268	277	277	274	279	280	2,689
6-10	537	544	562	560	569	572	563	554	574	589	5,624
11-20	298	299	304	301	308	321	320	331	327	325	3,134
21-40	130	147	146	150	157	151	155	137	142	147	1,462
41-100	47	47	46	48	52	52	53	56	55	55	511
101-698	14	16	18	17	23	22	21	19	21	22	193
Sum	13,250	13,499	13,865	14,054	14,460	14,704	14,764	14,939	15,127	15,186	143,848

Source: RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

Variable EF20 gives the number of owners for each observation; it is summarized in Table 3.4. Two-thirds of the observations have only one single owner and 98.5 percent of the observations have ten or fewer owners. The first category for the number of owners is labeled 0-1 in Table 3.4. This is due to the fact that there is one observation with zero owners in the panel. This observation should be excluded from any analysis dealing with these entities, because it is not part of the population of publicly owned FEUs.<sup>47</sup>

In addition to EF20, the data set contains four dummy variables indicating specific characteristics of the entities' owners. The variables EF21U1\_x, EF21U2\_x and EF21U3\_x represent characteristics associated with each owner, denoted by x, regarding status (e.g., Federation, *Land*, municipality or social security), share of nominal capital held and share

is present in EF21U1\_x since 2010. Although it would be possible to assign the owner status social security funds to some entities in 2010 in EF10, this is not done in the data set. For a detailed analysis of ownership structures, it might be beneficial to consider the ownership dummy variables instead of relying on EF10.

<sup>46</sup>The mixed ownership group could be refined with the help of the ownership dummies as they include the status of each individual owner and the respective ownership shares.

<sup>47</sup>This entity is an example of overcoverage of the population. According to Statistisches Bundesamt (2014), overcoverage is of minor importance in the JAB data set, but an unquantifiable degree of undercoverage might exist. Undercoverage refers to entities that belong to the population but are not covered in the data set, for instance due to frequent changes in the population and the delay in announcement of the changes.

of voting rights, respectively. Moreover, EF22\_x gives the code of the municipality in which each owner resides.

**Table 3.5:** Ownership status in EF21U1\_x

Code	Ownership status
0	Bund
1	Land
2	kreisfreie Stadt
3	Landkreis
4	kreisangehörige Gemeinde
5	Verbandsgemeinde oder ähnliches
6	verbandsangehörige Gemeinde
7	Bezirksverband
8	Zweckverband
9	mittelbar oder mehrheitlich öffentlich
S	Sozialversicherung
N	nicht öffentlich

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*.

EF21U1\_x contains the status of each individual owner for all observations; the status codes are given in Table 3.5. Code 0 represents the Federation as an owner, code 1 indicates that one of the *Länder* is involved with the entity and codes 3 to 9 represent different owners on the municipal level. The level S is introduced to the data set in 2010, whereas prior to 2010 social security funds are assigned the ownership status of indirect involvement, equivalent to code 9 in Table 3.5.

**Table 3.6:** Number of entities with sum of shares of nominal capital in EF21U2\_x and shares of voting rights in EF21U3\_x less than or equal to 100 percent

	EF21U2_x Nennkapital	EF21U3_x Stimmrecht
=100%	135,860	139,379
<100%	7,988	4,469
Sum	143,848	143,848

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

The degree of involvement of each owner, characterized by the share of nominal capital and of voting rights, is given by variables EF21U2\_x and EF21U3\_x.<sup>48</sup> Both variables contain numerical values between zero and one hundred, indicating the respective share in percent. Ideally, the sum of the shares across all owners of an entity equals one hundred percent, which implies that all owners of the concerning entity are included in the data set. Table 3.6 displays the number of entities whose owners' shares add up to one hundred

<sup>48</sup>An owner's shares in nominal capital and in voting rights do not necessarily have to be equal, but are often related to each other. Decisive for an owner's degree of influence is the share of voting rights.

percent for both variables. With respect to the shares in nominal capital, the sum across the owners' shares equals one hundred for roughly 94.5 percent of observations. Regarding shares in voting rights, even more observations display sums that add up to one hundred.

To quantify the missing values in the ownership dummies, the approach described in Box 3.1 is applied; the results for each block of ownership dummies are presented in Table 3.7. The largest number of missing values occurs for the dummies EF22\_x, which contain the municipality codes of each individual owner. Nevertheless, the number of owners exhibiting NA values instead of municipality codes is rather small; the number of missing values is 250 out of 393,831 total owners. For the other blocks of dummy variables, EF21U1\_x, EF21U2\_x and EF21U3\_x, the numbers of missing values are even lower.

**Table 3.7:** Number of missing values in ownership dummy variables

	EF21U1_x	EF21U2_x	EF21U3_x	EF22_x
Available	393,824	x	x	393,581
NA	7	x	x	250
Sum	393,831	393,831	393,831	393,831

*Note:* The letter x marks categories with too few observations that must not be reported.

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

**Box 3.1 Missing values in ownership dummy variables**

Due to the structure of the dummy variables, which allows to assign four characteristics to each individual owner of an entity, the total number of missing values across all observations cannot be determined directly by counting the NA values across all dummy variables of an entity. For each entity that does not exhibit the maximum number of owners, there will be some missing values generated by construction of the dummy variables. Nevertheless, there is still the possibility that an owner exists but some of the owner's characteristics are unknown, thus introducing another type of missing values: the former is termed "missing values by construction" and the latter is termed "real missing values".

**Table 3.8:** Example of missing values in ownership dummy variables

EF1	EF20	EF21U1_1	EF21U1_2	EF21U1_3	EF21U1_4
1	1	0	<NA>	<NA>	<NA>
2	3	S	<NA>	S	<NA>

For illustrative purposes, the example in Table 3.8 assumes that the maximum number of owners in the whole data set amounts to four instead of 698, thus there are only four dummy variables concerning owners' status denoted by EF21U1\_1 to EF21U1\_4. The number of owners per observation is contained in EF20. The first observation exhibits only one entry in the first column of the block of dummy variables (EF21U1\_1), which is consistent with the number of owners given in EF20. Hence, observation number one does not show any real missing values, and only three NA values generated by construction. In contrast to observation one, entity number two exhibits three owners according to EF20, so there must be one NA value by construction in EF21U1\_4. However, there is a second value missing in EF21U1\_2 interpretable as real missing value: It is known that the owner in the second column exists because EF20 states that there are three owners, but the status of the second owner is unknown although this owner is involved with the entity. Consequently, entity number two has one real missing value in the dummy variables of owners' status.

In order to determine the overall number of missing values in the panel for each set of ownership dummies, the sum of all non-missing values in the respective set of dummies is subtracted from the overall sum of the number of owners in EF20, which is given in the Sum column in Table A.6. The results of this analysis are displayed in Table 3.7.

## 4 Classification of economic activities

**Table 4.1:** Variables discussed in Section 4

Name	Label	Type	Meaning	Levels
EF16U1	Tätigkeit der Einheit nach WZ 1993 bzw. WZ 2003	C	German Classification of Economic Activities 1993 or 2003	Five-digit codes
EF16U1_wz08	Tätigkeit der Einheit nach WZ 2008	C	German Classification of Economic Activities 2008	Five-digit codes, NAs for all observations occurring before 2008

*Note:* Type C – character.

*Source:* Own illustration based on RDC (2016).

There are two variables concerned with economic sectors; both of them assign an industry to each observation based on statistical classification systems published by the Federal Statistical Office of Germany. These classification systems are termed *Klassifikationen der Wirtschaftszweige* (WZ), or equivalently German Classification of Economic Activities. As suggested by Table 4.1, variable EF16U1 comprises two classification systems: The first one is applied to the years from 1993 to 2002 (WZ 1993) and the second one is in place from 2003 to 2007 (WZ 2003).<sup>49</sup> The WZ 2003 is based on the Statistical Classification of Economic Activities in the European Community (NACE) Rev. 1.1. In 2008, a new classification system in line with NACE Rev. 2 was introduced (WZ 2008), which is represented by the variable EF16U1\_wz08. In contrast to the switch from WZ 1993 to WZ 2003, the revision of the WZ in 2008 was accompanied by major changes in the structure of the classification, which is detrimental to the intertemporal comparability of the data (Statistisches Bundesamt 2014).

The WZ 2003 and WZ 2008 codes can be found in Statistisches Bundesamt (2003) and Statistisches Bundesamt (2008), respectively. The JAB data contains five-digit codes for each observation, which is the most detailed level available in the WZ systems.<sup>50</sup> In order to present the empirical results in a meaningful way, the five-digit codes are aggregated to 22 categories representing distinct branches of economic activities: The first two, three or four digits of EF16U1 and EF16U1\_wz08 determine the aggregated category to be ascribed to the observation of interest, as described in Table A.7.<sup>51</sup>

<sup>49</sup>Because the panel at hand starts in 2003, here the focus is on WZ 2003. Note that both classifications, WZ 1993 and WZ 2003, are largely comparable up to the first two digits (Statistisches Bundesamt 2014).

<sup>50</sup>The five-digit codes are termed *Unterklasse*, whereas the first three and four digits refer to *Gruppe* and *Klasse*, respectively. The first two digits define a so-called *Abteilung*.

<sup>51</sup>The aggregated categories used here are quite similar to the aggregation applied in the WZ (*Abschnitte*) but they are not identical. For example, the industries electricity, gas and heating/cooling form an *Abschnitt* under the term energy supply in the WZ, whereas they are grouped into three separate categories in the analysis conducted here.

**Table 4.2:** Number of entities per year and per sector based on EF16U1

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Sum
Land- und Forstwirtschaft, Fischerei	89	91	93	96	107	104	92	99	97	96	964
Bergbau	6	5	5	6	7	7	7	7	9	7	66
Verarbeitendes Gewerbe	73	75	79	69	69	74	74	75	75	75	738
Elektrizitätsversorgung	665	655	703	738	786	825	748	846	850	833	7,649
Gasversorgung	224	230	243	243	252	255	244	260	260	260	2,471
Wärmeversorgung	216	218	223	224	232	237	233	240	242	236	2,301
Wasserversorgung	1,770	1,801	1,817	1,803	1,807	1,797	1,685	1,777	1,764	1,750	17,771
Baugewerbe	103	102	104	106	107	110	94	104	102	100	1,032
Handel und Gastgewerbe	126	120	128	136	150	151	151	151	146	142	1,401
Verkehr und Lagerei	1,110	1,128	1,053	1,052	1,066	1,046	944	1,034	1,017	988	10,438
Finanz- und Versicherungsdienstleistungen	86	110	110	117	122	112	106	107	102	99	1,071
Grundstücks- und Wohnungswesen	1,902	1,935	2,019	1,998	2,050	2,092	1,946	2,058	2,027	1,988	20,015
Freiberufliche, wissenschaftliche und technische sowie sonstige wirtschaftliche Dienstleistungen	1,154	1,280	1,450	1,529	1,657	1,704	1,638	1,683	1,657	1,609	15,361
Information und Kommunikation	99	108	108	112	126	129	113	119	125	120	1,159
Öffentliche Verwaltung, Verteidigung und Sozialversicherung	1,039	1,108	1,096	1,106	1,113	1,156	1,018	1,184	1,174	1,154	11,148
Erziehung und Unterricht	218	221	237	244	278	292	240	297	292	285	2,604
Gesundheits-, Veterinär- und Sozialwesen	1,341	1,298	1,288	1,317	1,312	1,326	1,175	1,275	1,233	1,209	12,774
Abwasserentsorgung	898	1,312	1,352	1,375	1,376	1,400	1,280	1,377	1,363	1,339	13,072
Abfallbeseitigung	375	529	540	548	559	570	499	544	537	526	5,227
Beseitigung von Umweltverschmutzungen und sonstige Entsorgung	33	34	44	44	49	49	48	47	45	44	437
Kunst, Unterhaltung und Erholung	864	893	929	929	974	980	904	975	950	936	9,334
Sonstige Dienstleistungen	317	246	244	262	261	288	284	290	288	284	2,764
NA	542	0	0	0	0	0	1,241	390	772	1,106	4,051
Sum	13,250	13,499	13,865	14,054	14,460	14,704	14,764	14,939	15,127	15,186	143,848

Source: RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

**Table 4.3:** Number of entities per year and per sector based on EF16U1\_wz08

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Sum
Land- und Forstwirtschaft, Fischerei	0	0	0	0	0	59	55	54	56	57	281
Bergbau	0	0	0	0	0	7	9	10	12	10	48
Verarbeitendes Gewerbe	0	0	0	0	0	50	55	57	57	60	279
Elektrizitätsversorgung	0	0	0	0	0	839	860	899	935	979	4,512
Gasversorgung	0	0	0	0	0	243	250	260	270	269	1,292
Wärmeversorgung	0	0	0	0	0	237	240	248	246	246	1,217
Wasserversorgung	0	0	0	0	0	1,798	1,793	1,785	1,783	1,776	8,935
Baugewerbe	0	0	0	0	0	353	330	330	332	324	1,669
Handel und Gastgewerbe	0	0	0	0	0	152	159	162	169	166	808
Verkehr und Lagerei	0	0	0	0	0	915	895	921	918	911	4,560
Finanz- und Versicherungsdienstleistungen	0	0	0	0	0	230	238	252	278	279	1,277
Grundstücks- und Wohnungswesen	0	0	0	0	0	1,811	1,814	1,837	1,842	1,822	9,126
Freiberufliche, wissenschaftliche und technische sowie sonstige wirtschaftliche Dienstleistungen	0	0	0	0	0	1,688	1,769	1,812	1,887	1,925	9,081
Information und Kommunikation	0	0	0	0	0	267	258	259	280	283	1,347
Öffentliche Verwaltung, Verteidigung und Sozialversicherung	0	0	0	0	0	1,148	1,178	1,197	1,194	1,193	5,910
Erziehung und Unterricht	0	0	0	0	0	295	309	320	336	336	1,596
Gesundheits-, Veterinär- und Sozialwesen	0	0	0	0	0	1,329	1,305	1,293	1,287	1,289	6,503
Abwasserentsorgung	0	0	0	0	0	1,410	1,392	1,392	1,395	1,388	6,977
Abfallbeseitigung	0	0	0	0	0	578	569	563	560	556	2,826
Beseitigung von Umweltverschmutzungen und sonstige Entsorgung	0	0	0	0	0	38	38	37	30	27	170
Kunst, Unterhaltung und Erholung	0	0	0	0	0	973	952	959	954	953	4,791
Sonstige Dienstleistungen	0	0	0	0	0	284	296	292	306	337	1,515
NA	13,250	13,499	13,865	14,054	14,460	0	0	0	0	0	69,128
Sum	13,250	13,499	13,865	14,054	14,460	14,704	14,764	14,939	15,127	15,186	143,848

Source: RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

**Table 4.4:** Sectors of entities subject to WZ 1993 in 2003

WZ 1993 code	Sector	Nobs
90001 ∨ 90002	Abfallbeseitigung	135
90003 ∨ 90004 ∨ 90005 ∨ 90006 ∨ 90007	Abwasserentsorgung	398
90008 ∨ 90009	Beseitigung von Umweltverschmutzungen und sonstige Entsorgung	9

*Source:* Statistisches Bundesamt (1993) and RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003, own calculations.

The annual numbers of entities per aggregated category of EF16U1 are given in Table 4.2. In each year of the panel, *Grundstücks- und Wohnungswesen* (real estate and renting) forms the largest category, followed by *Wasserversorgung* (water supply). Other groups with more than 10,000 observations are *Abwasserentsorgung* (sewerage) and *Verkehr und Lagerei* (transportation and storage); these sectors comprise public services that are often supplied by municipally owned entities.

The variable EF16U1 contains missing values that occur either in 2003 due to the application of WZ 1993 or after 2008 due to the introduction of WZ 2008. In the latter case, the NA values are true missing values, meaning that there are no entries in EF16U1. In the former case, the NA values are generated because some codes used in EF16U1 do not match any of the five-digit numbers used in WZ 2008. Indeed, some *Länder* continue to use WZ 1993 in 2003 despite the fact that a new classification is available.<sup>52</sup> Nevertheless, the economic sectors of the 542 missing values can be determined by WZ 1993; the entities' distribution across sectors is depicted in Table 4.4.

With the introduction of the new classification system WZ 2008, the variable EF16U1\_wz08 can be used in 2008 and subsequent years to determine the economic sectors; the results are presented in Table 4.3. Note that 2008 is the only year in which both variables, EF16U1 and EF16U1\_wz08, do not exhibit any missing values, thus this year can be used to examine the implications of the different classification systems.

**Table 4.5:** Example of differences between WZ 2003 and WZ 2008

WZ 2003	WZ 2008	Content
70.11.1	41.10.1	Erschließung von unbebauten Grundstücken
70.11.2	41.10.2	Bauträger für Nichtwohngebäude
70.11.3	41.10.3	Bauträger für Wohngebäude

*Source:* Appendix 4 in Statistisches Bundesamt (2008).

Take, for instance, the discrepancies in the sectors *Baugewerbe* (construction) and *Grundstücks- und Wohnungswesen* (real estate and renting) that arise in 2008: The number of entities active in the construction sector based on WZ 2008 exceeds the number of cases in the same sector based on WZ 2003 by about 240 entities, whereas in the case of real estate and renting the opposite is true with a difference of roughly 280 entities.

<sup>52</sup>Those *Länder* are Schleswig-Holstein, Hessen, Baden-Württemberg, Bayern and Sachsen-Anhalt.



These mismatches might arise because of the structural differences between WZ 2003 and WZ 2008. Table 4.5 gives examples of five-digit codes concerned with the development of building projects. Those codes belong to the real estate and renting business in WZ 2003 but are attributed to the construction industry in WZ 2008. Given that at least some entities are active in one of the three five-digit codes related to the development of building projects, the overall number of entities in the construction sector is higher in the WZ 2008 classification compared to WZ 2003. At the same time, there are fewer entities associated with the real estate and renting business in WZ 2008 than in WZ 2003.

## 5 Budgetary classifications

### 5.1 Available variables

**Table 5.1:** Variables discussed in Section 5

Name	Label	Type	Meaning	Levels
EF15	Produktnummer (bundesweitlich ab 2009)	C	Product number	Cp. Schwarting (2010, p. 69 ff.) and Anlage 6 in IMK (2003)
EF18	Art der Haushaltssystematik	C	Type of budgetary classification	Cp. Figure 5.1 and Table A.8
EF19	Aufgabenbereich der Erhebungseinheit nach Art der Haushaltssystematik	C	Functional area of the entity depending on type of budgetary classification	Cp. Anlage 2 and 3 in Rehm (2006)

*Note:* Type C – character.

*Source:* Own illustration based on RDC (2016).

Although the entities comprising the JAB data set are not part of the public core budget, financial interactions, like charges and fees for service provision or grants and allocations from the core budget, might still be present. Hence, the activities of public FEUs have to be classified in the context of a public budget, which is achieved through the budgetary classification.<sup>53</sup> Each entity that enters the JAB data set is assigned a budgetary classification by the Statistical Offices of the German *Länder* or the Federal Statistical Office. The Statistical Offices determine an entity’s type of budgetary classification based on the available information about the owners (EF18 in Table 5.1), and then choose a specific functional area or product within the previously determined budgetary classification for the entity (EF15 and EF19 in Table 5.1).

#### 1) Type of budgetary classification

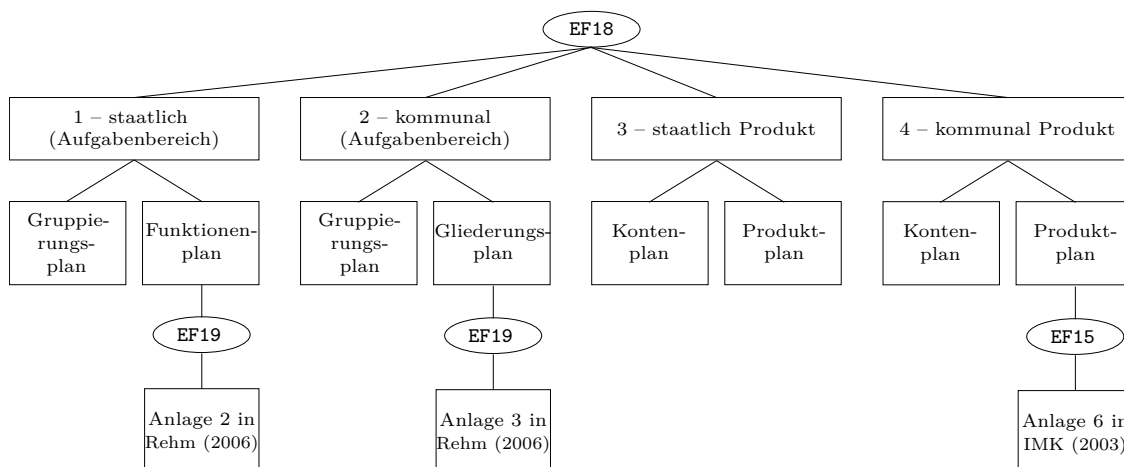
As depicted in Figure 5.1, there are four types of budgetary classifications in EF18 that differ with respect to:

- Levels of government, i.e. state or municipal level
- Structure of budgetary classification, which is either based on functional areas (*Aufgabenbereiche*) or on products (*Produkte*)<sup>54</sup>

The so-called state level refers to entities being owned by the Federation or the *Länder*, whereas the municipal level is associated with municipal owners. The levels 2 and 4 in EF18 refer to entities subject to municipal budgets, whereas an entity that exhibits the levels of 1 or 3 in EF18 is associated with a state budget.

<sup>53</sup>The budgetary classification is also a prerequisite for a complete statistical basis on public finances. This basis enables regular publications of the Federal Statistical Office, like the quarterly cash results of the overall public budget (*Vierteljährliche Kassenergebnis des Öffentlichen Gesamthaushalts*), which relies on information concerning the budgetary classifications of public FEUs belonging to the extra budgets (see e.g., Statistisches Bundesamt (2016b)).

<sup>54</sup>The two distinct structures can be applied to state-level budgets as well as to municipal budgets, which results in four feasible types in total.



**Figure 5.1:** Overview of budgetary classifications based on EF18, EF19 and EF15

The structure of a budgetary classification is two-dimensional: It can be structured according to different types of revenues and expenditures, e.g., tax revenues and personnel expenditures,<sup>55</sup> or by different public tasks, e.g., schooling or provision of housing (Rehm 2006, p. 282 ff.). The latter dimension is the relevant one in this data set, as each entity is associated with a specific public task: If the budget is function-based, these public tasks are categorized as functional areas (*Aufgabenbereiche*), which are contained in the *Funktionsplan* on the state level and in the *Gliederungsplan* on the municipal level as illustrated in Figure 5.1. If the budget is product-based, a set of products (*Produkte*), defined in the *Produktplan*, represents the specific tasks.

## 2) Functional area or product depending on type of budgetary classification

The type of budgetary classification given in EF18 determines whether the relevant information on an entity's specific position in the budgetary classification is contained in EF19 or in EF15. If the budgetary classification is function-based, EF19 holds the codes corresponding to the functional areas. Note that two different keys are used in EF19: function-based state budgets refer to the *Funktionsplan* in Anlage 2 of Rehm (2006), and function-based municipal budgets are subject to the *Gliederungsplan* in Anlage 3 of Rehm (2006). If the classification is product-based, the variable EF15 contains the codes for the product groups. The codes for the municipal product groups are given by Anlage 6 in IMK (2003).

## 5.2 Legal background

The legal provisions for budgetary systems and classifications on the state level vary from those on the municipal level. On the one hand, legal requirements in the state-level case are provided, for example, by the *Bundeshaushaltsordnung* (Federal Budget Code) and the *Landeshaushaltsordnungen* (Budget Codes of the *Länder*) whereby the *Haushaltsgrundsatzgesetz* (Budgetary Principles Act, abbreviated as HGrG) ensures consistency

<sup>55</sup>The structure by types of revenues and expenditures is implemented through the *Gruppierungsplan* and the *Kontenplan* for function- and for product-based budgets, respectively.

across the different legal provisions of the *Länder*. Budgetary classifications on the municipal level, on the other hand, are governed by the *Gemeindehaushaltsverordnung* of each *Land*.<sup>56</sup>

The difference in structures of budgetary classifications on the state level became apparent due to an amendment to the Budgetary Principles Act in 2009, the *Haushaltsgrundsatzmodernisierungsgesetz* (HGrGMoG), which permitted the application of different accounting systems in the context of public budgets (Bundesministerium der Finanzen 2015, p. 20). Prior to 2009, the budgetary systems of the Federation and the *Länder* relied on cameralistic (cash-based) accounting combined with a structuring according to functional areas. With the HGrGMoG in 2009, the Federation and the *Länder* are allowed to apply another budgetary system based on double-entry accounting, which is often structured in an output-oriented manner following product groups and products.<sup>57</sup>

A similar development took place on the municipal level, enabling municipal governments to introduce double-entry accounting and to use product-based classifications.<sup>58</sup> This development is based on the resolution *Konzeption zur Reform des Kommunalen Haushaltsrechts* passed in 1999 by the *Ständige Konferenz der Innenminister und -senatoren der Länder* (IMK).<sup>59</sup> In 2003, another resolution by the IMK offered model texts for the legal regulations to be reformed, e.g., the *Gemeindehaushaltsverordnungen* (GemHVO) of the *Länder*.

### 5.3 Descriptive results

Table 5.2 shows that about 90 percent of all observations are associated with a municipal budgetary classification, i.e. with levels 2 and 4 in EF18, which is explained by the fact that the majority of entities in the panel is owned municipally. Entities subject to product-based municipal budgets are first observed in 2009 and their share increases continuously over time, such that in 2012 half of the municipal budgets are categorized as *Produkt Haushalte*.

Note that level 3 of EF18, i.e. the product-based state budget, does not occur for a single observation in the panel. The fact that this type of budgetary classification is not represented in the data does not imply that the *Länder* do not apply product-oriented budgeting, e.g., the two-year budget 2015/16 of Hamburg is based on double-entry accounting and structured according to products (*doppischer Produkthaushalt*). Instead, these product-based state budgets are expressed in terms of the functional areas given by the *Funktionenplan* that are equivalent to the product groups.

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<sup>56</sup>For a general outline of the legal framework of public budgets, including budgetary classifications, see Bundesministerium der Finanzen (2015).

<sup>57</sup>Note that while a double-entry budget is typically structured by products, a cameralistic budget could either be structured by functional areas or by products (Bundesministerium der Finanzen 2015, p. 20).

<sup>58</sup>An overview of the current state of implementing double-entry accounting in each *Land* is given in Bundesministerium der Finanzen (2015, p. 109 f.). An in-depth discussion about the reforms implemented in public sector budgeting and accounting is provided by Budäus and Hilgers (2009).

<sup>59</sup>This resolution aimed at reforming the municipal budgeting and accounting system by replacing the *Geldverbrauchs-konzept* through the *Ressourcenverbrauchs-konzept* (Bundesministerium der Finanzen 2015, p. 108 f.).

**Table 5.2:** Number of entities per year and per type of budgetary classification in EF18, EF15 and EF19

			2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Sum
Total			13,250	13,499	13,865	14,054	14,460	14,704	14,764	14,939	15,127	15,186	143,848
EF18	Available	1 staatlich	1,459	1,493	1,433	1,450	1,544	1,496	1,506	1,582	1,680	1,733	15,376
		2 kommunal	11,791	12,006	12,432	12,604	12,916	13,208	10,007	9,100	6,650	6,636	107,350
	NA	3 staatlich Produkt*							0	0	0	0	0
		4 kommunal Produkt							3,251	4,257	6,797	6,817	21,122
EF15	Available		0	0	0	0	0	0	11,912	12,918	7,332	6,817	38,979
	NA		13,250	13,499	13,865	14,054	14,460	14,704	2,852	2,021	7,795	8,369	104,869
EF19	Available		13,250	13,499	13,865	14,054	14,460	x	14,764	14,939	9,390	8,369	x
	NA		0	0	0	0	0	x	0	0	5,737	6,817	x

*Note:* \* The fact that this type of budgetary classification is not represented in the data does not imply that the *Länder* do not apply product-oriented budgeting. Instead, these product-based state budgets are expressed in terms of the functional areas given by the *Funktionenplan* that are equivalent to the product groups.

*Note:* The letter x marks categories with too few observations that must not be reported.

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

Throughout the whole panel, there are no missing values in EF18, implying that at least the type of the budgetary classification is known for all observations. But to identify the specific functional areas and products of the entities, the information in EF15 and EF19 has to be available as well, hence the numbers of NA values in these variables are included in Table 5.2.

With respect to the functional area codes in EF19 there should not be any NA values prior to 2009 in the ideal case.<sup>60</sup> Table 5.2 proves that the ideal case holds from 2003 to 2007; the only missing values occur in 2008. Any NA values appearing after 2009 might arise due to the fact that the entity is accompanied by product-based budgeting, in which case EF15 comprises the appropriate information.

In EF15, which contains the product numbers used in product-based municipal budgets, there is not a single observation available up to 2009. This is consistent with the fact that the corresponding level in EF18, i.e. 4 *kommunal Produkt*, is introduced in 2009. However, from 2009 to 2011, the number of observations that have a value available in EF15 is larger than the number of observations that exhibit the related level 4 in EF18;<sup>61</sup> the two quantities are equal only in 2012. This could imply that during a transition period from 2009 to 2011, both classifications, by functional area and by product, are used simultaneously to facilitate the implementation of the new product-based classification.

#### 5.4 Functional areas and products in the electricity and water sectors

In order to give a few illustrative examples on the specific functional areas and products used in public budgets, entities operating in the electricity and in the water sectors are examined more closely in the following.<sup>62</sup> The type of budgetary classification is examined in Table 5.3. The picture looks quite similar for both sectors: Very few observations are subject to state-level budgets, which is not surprising, since electricity and water supply are typically considered to be public services on the municipal level. The majority of observations in both sectors is associated with municipal budgets that are structured according to functional areas. The product-based budgets are present as well but to a lesser extent than their function-based counterparts.

Table 5.4 reports the three most commonly occurring functional areas and products in the electricity and the water sectors based on EF19 and EF15. The remaining functional areas and products are grouped under Other.<sup>63</sup> Note that the results are presented separately for each level of EF18 due to the different keys applied.

For a large share of observations, the budgetary functional area or product bears the same name as the sectoral category based on WZ 2003, i.e. *Elektrizitätsversorgung* or *Wasserversorgung*. Another very common functional area and product is named *Kom-*

<sup>60</sup>Since the product-based classification is introduced in 2009 all observations prior to this year should be subject to function-based classifications, thus all functional area codes are available in EF19 in the ideal case.

<sup>61</sup>For instance in 2009, information on the product numbers in EF15 is given for almost all entities observed in this year, i.e. 11,912, although it would only be necessary to determine the product numbers for the 3,251 entities that apply the product-based budgetary system as demonstrated by EF18.

<sup>62</sup>The observations belonging to the electricity and water sectors are determined based on WZ 2003 in EF16U1, as in Section 4. The number of observations per sector is equal to the sum of observations over all years in the corresponding row, i.e. *Elektrizitätsversorgung* or *Wasserversorgung*, in Table 4.2.

<sup>63</sup>Table A.9 and Table A.10 report the complete list of levels of EF15 and EF19 observed at least once in the two sectors.

**Table 5.3:** Number of observations per type of budgetary classification based on EF18 in the electricity and water sectors

	Electricity	Water
staatlich	54	63
kommunal	6,280	15,527
kommunal Produkt	1,315	2,181
Sum	7,649	17,771

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

*binierte Versorgungsunternehmen* or *Kombinierte Versorgung*, e.g., half of the electricity sector observations that compose the category *kommunal* are classified as *Kombinierte Versorgungsunternehmen*. This term refers to entities that are public multi-utility companies offering more than just one service, for instance a horizontally integrated municipal utility supplying electricity, water, gas and district heating to the local community, also labeled *Stadtwerke*. While the sectoral classification based on EF16U1 states only the entity's most important branch of economic activity, the variables concerned with budgetary classifications can provide an indication of multi-utilities. Another functional area on the municipal level, i.e. *Kombinierte Versorgungs- und Verkehrsunternehmen*, suggests that the multi-utility also provides services of local public transport.<sup>64</sup>

<sup>64</sup>Note that only the municipal *Gliederungsplan* in EF19 differentiates between *Kombinierte Versorgungsunternehmen* and *Kombinierte Versorgungs- und Verkehrsunternehmen*. In variable EF15, these functional areas are summarized under one product, *Kombinierte Versorgungsunternehmen*.

**Table 5.4:** Most common functional areas and products based on EF15 and EF19 in the electricity and water sectors

<b>Electricity sector</b>					
<i>staatlich</i> (EF19)	Nobs	<i>kommunal</i> (EF19)	Nobs	<i>kommunal Produkt</i> (EF15)	Nobs
Kombinierte Versorgungsunternehmen	27	Kombinierte Versorgungsunternehmen	3,812	Elektrizitätsversorgung	822
Elektrizitätsunternehmen	17	Elektrizitätsversorgung	1,945	Kombinierte Versorgung	471
Sonstige Bereiche	5	Kombinierte Versorgungs- und Verkehrsunternehmen	384	Allgemeine Einrichtungen und Unternehmen	14
Other	5	Other	139	Other	8
Sum	54	Sum	6,280	Sum	493
<b>Water sector</b>					
<i>staatlich</i> (EF19)	Nobs	<i>kommunal</i> (EF19)	Nobs	<i>kommunal Produkt</i> (EF15)	Nobs
Wasserunternehmen	52	Wasserversorgung	13,853	Wasserversorgung	2,068
Talsperren, Hochwasserrückhaltebecken	11	Kombinierte Versorgungsunternehmen	1,263	Kombinierte Versorgung	87
		Kombinierte Versorgungs- und Verkehrsunternehmen	279	Abwasserbeseitigung	20
		Other	132	Other	6
Sum	63	Sum	15,527	Sum	2,181

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.



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## A Appendix

**Table A.1:** Four-digit code numbers for EF24\_XXXX

Code	Label
0100	Geschäftsjahr: Beginn
0110	Geschäftsjahr: Ende
0120	Abschluss erfolgt nach (5 Ausprägungen)
0125	Meldung ohne Anlagenachweis (3 Ausprägungen)
0126	Wahlmöglichkeit nach §6 EStG
0130	Abschluss ist vorläufig (2 Ausprägungen)
0180	Zahl der Arbeitnehmer insgesamt (gemäß §285 Nr. 7 i. V. §267 (5) HGB)
0185	Zahl der Arbeitnehmer weiblich (gemäß §285 Nr. 7 i. V. §267 (5) HGB)
0201	Ausstehende Einlagen auf das gezeichnete Kapital
0205	Aufwendungen für die Inangasetzung und Erweiterung des Geschäftsbetriebs
0207	Immaterielle Vermögensgegenstände
0208	Sachanlagen
0209	Finanzanlagen
0210	Anlagevermögen
0222	Roh-, Hilfs- und Betriebsstoffe
0223	Unfertige Erzeugnisse, unfertige Leistungen
0224	Fertige Erzeugnisse und Waren
0225	Geleistete Anzahlungen
0226	Grundstücke und grundstücksgleiche Rechte (nur Wohnungsunternehmen)
0227	Vorräte zusammen
0235	Forderungen aus Lieferungen und Leistungen
0236	Forderungen gegen verbundene Unternehmen
0237	Forderungen gegen Unternehmen aus Beteiligungsverhältnis
0238	Forderungen an den Eigner / andere Eigenbetriebe
0239	Forderungen an andere Einrichtungsträger (einschließlich an deren Einrichtungen)
0240	Forderungen an andere Gebietskörperschaften (einschließlich an deren Einrichtungen)
0241	Forderungen nach dem Krankenhausfinanzierungsrecht (Nur Krankenhäuser)
0242	Forderungen nach der Bundespflegesatzverordnung (Nur Krankenhäuser)
0245	Ausgleichsforderungen gemäß §24 des DMBilG
0246	Sonstige Vermögensgegenstände
0247	Forderungen zusammen
0248	Forderungen mit einer Restlaufzeit von mehr als 1 Jahr
0251	Anteile an verbundenen Unternehmen
0252	Eigene Anteile
0253	Sonstige Wertpapiere
0254	Wertpapiere zusammen

*Source:* Own illustration based on Statistisches Bundesamt (2007).

**Table A.1:** Four-digit code numbers for EF24\_xxxx (continued)

Code	Label
0255	Schecks, Kassenbestände, Bundesbank-, Postgiro- und Kreditinstitutguthaben
0257	Umlaufvermögen zusammen
0258	Ausgleichsposten nach dem KHG (Nur Krankenhäuser)
0260	Rechnungsabgrenzungsposten
0261	Aktivische Steuerabgrenzung
0262	Kapitalentwertungskonto gemäß §26 Abs. 3 und §28 des DMBilG
0263	Sonderverlustkonto aus Rückstellungsbildung gemäß §17 Abs. 4 des DMBilG
0264	Beteiligungsentwertungskonto gemäß §24 Abs. 5 des DMBilG
0265	Nicht durch Eigenkapital gedeckter Fehlbetrag
0299	Bilanzsumme (Aktivseite)
0301	Gezeichnetes Grundkapital bzw. Stammkapital
0305	Ausgleich bei negativem Eigenkapital (Nur bei Eigenbetrieben und ähnlichem)
0310	Rücklagen
0311	Vorläufige Gewinnrücklage gemäß §31 Abs. 1 des DMBilG
0312	Sonderrücklage gemäß §27 Abs. 2 Satz 3 des DMBilG (nur GmbH)
0313	Nachrangiges Kapital gemäß §16 Abs. 3 Satz 2 des DMBilG
0321	Gewinnvortrag aus dem Vorjahr (nicht bei Kapitalgesellschaften)
0322	Verlustvortrag aus dem Vorjahr (nicht bei Kapitalgesellschaften)
0323	Jahresgewinn (nicht bei Kapitalgesellschaften)
0324	Jahresverlust (nicht bei Kapitalgesellschaften)
0325	Bilanzgewinn (nur bei Kapitalgesellschaften)
0326	Bilanzverlust (nur bei Kapitalgesellschaften)
0328	Eigenkapital zusammen
0330	Sonderposten mit Rücklageanteil
0331	Sonderposten aus Zuwendungen (SU. KGr. 21-23) zur Finanzierung des Sachanlagevermögens (Nur Krankenhäuser)
0335	Empfangene Ertragszuschüsse (nicht für Krankenhäuser)
0341	Rückstellungen für Pensionen und ähnliche Verpflichtungen
0342	Steuerrückstellungen
0343	Sonstige Rückstellungen
0345	Rückstellungen zusammen
0351	Verbindlichkeiten gefördert nach dem KHG (Nur Krankenhäuser)
0352	Verbindlichkeiten nach dem Krankenhausfinanzierungsrecht (Nur Krankenhäuser)
0353	Verbindlichkeiten nach der Bundespflegegesetzverordnung (Nur Krankenhäuser)
0354	Verbindlichkeiten aus sonstigen Zuwendungen zur Finanzierung des Sachanlagevermögens (Nur Krankenhäuser)
0355	Anleihen
0356	Verbindlichkeiten gegenüber Kreditinstituten
0357	Verbindlichkeiten gegenüber anderen Kreditgebern (nur Wohnungsunternehmen)
0358	Erhaltene Anzahlungen auf Bestellungen
0359	Verbindlichkeiten aus Lieferungen und Leistungen
0360	Verbindlichkeiten aus Annahme gezogener Wechsel und Ausstellung eigener Wechsel

Source: Own illustration based on Statistisches Bundesamt (2007).

**Table A.1:** Four-digit code numbers for EF24\_xxxx (continued)

Code	Label
0361	Verbindlichkeiten gegenüber verbundenen Unternehmen
0362	Verbindlichkeiten gegenüber Unternehmen, mit denen ein Beteiligungsverhältnis besteht
0363	Verbindlichkeiten gegenüber dem Eigner/anderen Eigenbetrieben
0364	Verbindlichkeiten gegenüber anderen Einrichtungsträgern (einschließlich deren Einrichtungen)
0365	Verbindlichkeiten gegenüber anderen Gebietskörperschaften (einschließlich deren Einrichtungen)
0366	Ausgleichsverbindlichkeiten gemäß §25 des DMBilG
0367	Förderdarlehen (nur in Rheinland-Pfalz und Sachsen-Anhalt)
0370	Sonstige Verbindlichkeiten
0371	Verbindlichkeiten aus Steuern
0372	Verbindlichkeiten im Rahmen der sozialen Sicherheit
0375	Verbindlichkeiten zusammen
0376	Verbindlichkeiten mit einer Restlaufzeit bis zu 1 Jahr
0377	Verbindlichkeiten mit einer Restlaufzeit von mehr als 5 Jahren
0378	Ausgleichsposten aus Darlehensförderung (Nur Krankenhäuser)
0380	Rechnungsabgrenzungsposten
0399	Bilanzsumme (Passivseite)
0401	Umsatzerlöse
0402	Zuweisungen und Zuschüsse der öffentlichen Hand
0403	Fördermittel nach dem KHG - positiver Saldo (Nur Krankenhäuser)
0404	Fördermittel nach dem KHG - negativer Saldo (Nur Krankenhäuser)
0405	Zinsen und ähnliche Aufwendungen für Betriebsmittelkredite (Nur Krankenhäuser)
0406	Umsatzsteuerpflichtige Umsatzerlöse
0410	Bestand an fertigen und unfertigen Erzeugnissen: Erhöhung
0411	Bestand an fertigen und unfertigen Erzeugnissen: Verminderung
0412	Andere aktivierte Eigenleistungen
0415	Sonstige betriebliche Erträge (einschließlich Steuererstattungen)
0416	Auflösung von Sonderposten mit Rücklageanteil
0421	Aufwendungen für Roh-, Hilfs- und Betriebsstoffe, bezogene Waren
0422	Aufwendungen für bezogene Leistungen
0424	Materialaufwand zusammen
0426	Löhne und Gehälter
0427	Soziale Abgaben, Aufwendungen für Altersversorgung, Unterstützung
0428	Aufwendungen für Altersversorgung
0429	Personalaufwand zusammen
0431	Abschreibungen auf immaterielle Vermögensgegenstände des Anlagevermögens, Sachanlagen
0432	Abschreibungen auf Vermögensgegenstände des Umlaufvermögens (übliche Abschreibungen übersteigend)
0433	Abschreibungen zusammen
0435	Sonstige betriebliche Aufwendungen
0436	Konzessionsabgaben
0438	Einstellungen zu Sonderposten mit Rücklageanteil

Source: Own illustration based on Statistisches Bundesamt (2007).

**Table A.1:** Four-digit code numbers for EF24\_xxxx (continued)

Code	Label
0440	Erträge aus Beteiligungen
0441	Erträge aus anderen Wertpapieren und Ausleihungen des Finanzanlagevermögens
0442	Sonstige Zinsen und ähnliche Erträge
0445	Abschreibungen auf Finanzanlagen, Wertpapiere des Umlaufvermögens
0450	Zinsen und ähnliche Aufwendungen
0465	Erträge aus Gewinngemeinschaften, Gewinnabführungs- und ähnlichen Verträgen
0466	Aufwendungen aus Verlustübernahme
0470	Außerordentliche Erträge
0471	Außerordentliche Aufwendungen
0480	Steuern vom Einkommen und vom Ertrag
0481	Sonstige Steuern
0485	Erträge aus Verlustübernahme
0486	Abgeführte Gewinne wegen Gewinngemeinschaft, Gewinnabführungs- und ähnlichem Vertrag
0498	Jahresgewinn (bei Kapitalgesellschaften: Jahresüberschuss)
0499	Jahresverlust (bei Kapitalgesellschaften: Jahresüberschuss)
0501	Jahresüberschuss (nur Kapitalgesellschaften)
0502	Jahresfehlbetrag (nur Kapitalgesellschaften)
0510	Gewinnvortrag aus dem Vorjahr (nur Kapitalgesellschaften)
0511	Verlustvortrag aus dem Vorjahr (nur Kapitalgesellschaften)
0520	Einstellung in Rücklagen (nur Kapitalgesellschaften)
0521	Entnahme aus Rücklagen (nur Kapitalgesellschaften)
0525	Ertrag aus der Kapitalherabsetzung (nur Kapitalgesellschaften)
0550	Bilanzgewinn (nur Kapitalgesellschaften)
0551	Bilanzverlust (nur Kapitalgesellschaften)
0561	Ausschüttung an die Gesellschafter (nur Kapitalgesellschaften)
0562	Ausschüttung auf Genussscheine (nur Kapitalgesellschaften)
0563	Einstellung in andere Gewinnrücklagen (§§58, 174 AktG / nur Kapitalgesellschaften)
0564	Gewinnvortrag auf neue Rechnung (nur Kapitalgesellschaften)
0565	Zusätzlicher Aufwand gemäß Vorschlag oder Beschluß (nur Kapitalgesellschaften)
0566	Zusätzlicher Ertrag gemäß Vorschlag oder Beschluß (nur Kapitalgesellschaften)
0569	Jahresgewinn (Vorjahr nur Eigenbetriebe)
0570	Jahresverlust (Vorjahr nur Eigenbetriebe)
0571	Zur Tilgung des Verlustvortrages (Vorjahr nur Eigenbetriebe)
0572	Zu tilgen aus dem Gewinnvortrag (Vorjahr nur Eigenbetriebe)
0573	Einstellung in Rücklagen (Vorjahr nur Eigenbetriebe)
0574	Entnahme aus Rücklagen (Vorjahr nur Eigenbetriebe)
0575	Abführung an den Haushalt des Eigners (Vorjahr nur Eigenbetriebe)
0576	Ausgleich aus dem Haushalt des Eigners (Vorjahr nur Eigenbetriebe)
0577	Gewinnvortrag auf neue Rechnung (Vorjahr nur Eigenbetriebe)
0578	Verlustvortrag auf neue Rechnung (Vorjahr nur Eigenbetriebe)

Source: Own illustration based on Statistisches Bundesamt (2007).

**Table A.1:** Four-digit code numbers for EF24\_xxxx (continued)

Code	Label
6001	Immaterielle Vermögensgegenstände - Anschaffungs- und Herstellungskosten - Anfangsstand
6002	Immaterielle Vermögensgegenstände - Anschaffungs- und Herstellungskosten - Zugang
6003	Immaterielle Vermögensgegenstände - Anschaffungs- und Herstellungskosten - Abgang
6004	Immaterielle Vermögensgegenstände - Anschaffungs- und Herstellungskosten - Umbuchungen
6005	Immaterielle Vermögensgegenstände - Anschaffungs- und Herstellungskosten - Endstand
6006	Immaterielle Vermögensgegenstände - Abschreibungen - Anfangsstand
6007	Immaterielle Vermögensgegenstände - Abschreibungen - Zugang
6008	Immaterielle Vermögensgegenstände - Abschreibungen - Zuschreibungen
6009	Immaterielle Vermögensgegenstände - Abschreibungen - Umbuchungen
6010	Immaterielle Vermögensgegenstände - Abschreibungen - Abgang
6011	Immaterielle Vermögensgegenstände - Abschreibungen - Endstand
6012	Immaterielle Vermögensgegenstände - Restbuchwerte
6501	Grundstücke mit Geschäftsbauten - Anschaffungs- und Herstellungskosten - Anfangsstand
6502	Grundstücke mit Geschäftsbauten - Anschaffungs- und Herstellungskosten - Zugang
6503	Grundstücke mit Geschäftsbauten - Anschaffungs- und Herstellungskosten - Abgang
6504	Grundstücke mit Geschäftsbauten - Anschaffungs- und Herstellungskosten - Umbuchungen
6505	Grundstücke mit Geschäftsbauten - Anschaffungs- und Herstellungskosten - Endstand
6506	Grundstücke mit Geschäftsbauten - Abschreibungen - Anfangsstand
6507	Grundstücke mit Geschäftsbauten - Abschreibungen - Zugang
6508	Grundstücke mit Geschäftsbauten - Abschreibungen - Zuschreibungen
6509	Grundstücke mit Geschäftsbauten - Abschreibungen - Umbuchungen
6510	Grundstücke mit Geschäftsbauten - Abschreibungen - Abgang
6511	Grundstücke mit Geschäftsbauten - Abschreibungen - Endstand
6512	Grundstücke mit Geschäftsbauten - Restbuchwerte
6601	Grundstücke mit Wohnbauten - Anschaffungs- und Herstellungskosten - Anfangsstand
6602	Grundstücke mit Wohnbauten - Anschaffungs- und Herstellungskosten - Zugang
6603	Grundstücke mit Wohnbauten - Anschaffungs- und Herstellungskosten - Abgang
6604	Grundstücke mit Wohnbauten - Anschaffungs- und Herstellungskosten - Umbuchungen
6605	Grundstücke mit Wohnbauten - Anschaffungs- und Herstellungskosten - Endstand
6606	Grundstücke mit Wohnbauten - Abschreibungen - Anfangsstand
6607	Grundstücke mit Wohnbauten - Abschreibungen - Zugang
6608	Grundstücke mit Wohnbauten - Abschreibungen - Zuschreibungen
6609	Grundstücke mit Wohnbauten - Abschreibungen - Umbuchungen
6610	Grundstücke mit Wohnbauten - Abschreibungen - Abgang
6611	Grundstücke mit Wohnbauten - Abschreibungen - Endstand
6612	Grundstücke mit Wohnbauten - Restbuchwerte
6701	Grundstücke ohne Bauten - Anschaffungs- und Herstellungskosten - Anfangsstand
6702	Grundstücke ohne Bauten - Anschaffungs- und Herstellungskosten - Zugang
6703	Grundstücke ohne Bauten - Anschaffungs- und Herstellungskosten - Abgang
6704	Grundstücke ohne Bauten - Anschaffungs- und Herstellungskosten - Umbuchungen

Source: Own illustration based on Statistisches Bundesamt (2007).

**Table A.1:** Four-digit code numbers for EF24\_xxxx (continued)

Code	Label
6705	Grundstücke ohne Bauten - Anschaffungs- und Herstellungskosten - Endstand
6706	Grundstücke ohne Bauten - Abschreibungen - Anfangsstand
6707	Grundstücke ohne Bauten - Abschreibungen - Zugang
6708	Grundstücke ohne Bauten - Abschreibungen - Zuschreibungen
6709	Grundstücke ohne Bauten - Abschreibungen - Umbuchungen
6710	Grundstücke ohne Bauten - Abschreibungen - Abgang
6711	Grundstücke ohne Bauten - Abschreibungen - Endstand
6712	Grundstücke ohne Bauten - Restbuchwerte
6801	Grundstücke mit Erbbaurechten Dritter - Anschaffungs- und Herstellungskosten - Anfangsstand
6802	Grundstücke mit Erbbaurechten Dritter - Anschaffungs- und Herstellungskosten - Zugang
6803	Grundstücke mit Erbbaurechten Dritter - Anschaffungs- und Herstellungskosten - Abgang
6804	Grundstücke mit Erbbaurechten Dritter - Anschaffungs- und Herstellungskosten - Umbuchungen
6805	Grundstücke mit Erbbaurechten Dritter - Anschaffungs- und Herstellungskosten - Endstand
6806	Grundstücke mit Erbbaurechten Dritter - Abschreibungen - Anfangsstand
6807	Grundstücke mit Erbbaurechten Dritter - Abschreibungen - Zugang
6808	Grundstücke mit Erbbaurechten Dritter - Abschreibungen - Zuschreibungen
6809	Grundstücke mit Erbbaurechten Dritter - Abschreibungen - Umbuchungen
6810	Grundstücke mit Erbbaurechten Dritter - Abschreibungen - Abgang
6811	Grundstücke mit Erbbaurechten Dritter - Abschreibungen - Endstand
6812	Grundstücke mit Erbbaurechten Dritter - Restbuchwerte
6901	Bauten auf fremden Grundstücken - Anschaffungs- und Herstellungskosten - Anfangsstand
6902	Bauten auf fremden Grundstücken - Anschaffungs- und Herstellungskosten - Zugang
6903	Bauten auf fremden Grundstücken - Anschaffungs- und Herstellungskosten - Abgang
6904	Bauten auf fremden Grundstücken - Anschaffungs- und Herstellungskosten - Umbuchungen
6905	Bauten auf fremden Grundstücken - Anschaffungs- und Herstellungskosten - Endstand
6906	Bauten auf fremden Grundstücken - Abschreibungen - Anfangsstand
6907	Bauten auf fremden Grundstücken - Abschreibungen - Zugang
6908	Bauten auf fremden Grundstücken - Abschreibungen - Zuschreibungen
6909	Bauten auf fremden Grundstücken - Abschreibungen - Umbuchungen
6910	Bauten auf fremden Grundstücken - Abschreibungen - Abgang
6911	Bauten auf fremden Grundstücken - Abschreibungen - Endstand
6912	Bauten auf fremden Grundstücken - Restbuchwerte
7001	Beschaffungs-, Erzeugungs- und ähnliche Anlagen - Anschaffungs- und Herstellungskosten - Anfangsstand
7002	Beschaffungs-, Erzeugungs- und ähnliche Anlagen - Anschaffungs- und Herstellungskosten - Zugang
7003	Beschaffungs-, Erzeugungs- und ähnliche Anlagen - Anschaffungs- und Herstellungskosten - Abgang
7004	Beschaffungs-, Erzeugungs- und ähnliche Anlagen - Anschaffungs- und Herstellungskosten - Umbuchungen
7005	Beschaffungs-, Erzeugungs- und ähnliche Anlagen - Anschaffungs- und Herstellungskosten - Endstand
7006	Beschaffungs-, Erzeugungs- und ähnliche Anlagen - Abschreibungen - Anfangsstand
7007	Beschaffungs-, Erzeugungs- und ähnliche Anlagen - Abschreibungen - Zugang
7008	Beschaffungs-, Erzeugungs- und ähnliche Anlagen - Abschreibungen - Zuschreibungen

Source: Own illustration based on Statistisches Bundesamt (2007).



**Table A.1:** Four-digit code numbers for EF24\_xxxx (continued)

Code	Label
7009	Beschaffungs-, Erzeugungs- und ähnliche Anlagen - Abschreibungen - Umbuchungen
7010	Beschaffungs-, Erzeugungs- und ähnliche Anlagen - Abschreibungen - Abgang
7011	Beschaffungs-, Erzeugungs- und ähnliche Anlagen - Abschreibungen - Endstand
7012	Beschaffungs-, Erzeugungs- und ähnliche Anlagen - Restbuchwerte
7101	Abwasserreinigungsanlagen - Anschaffungs- und Herstellungskosten - Anfangsstand
7102	Abwasserreinigungsanlagen - Anschaffungs- und Herstellungskosten - Zugang
7103	Abwasserreinigungsanlagen - Anschaffungs- und Herstellungskosten - Abgang
7104	Abwasserreinigungsanlagen - Anschaffungs- und Herstellungskosten - Umbuchungen
7105	Abwasserreinigungsanlagen - Anschaffungs- und Herstellungskosten - Endstand
7106	Abwasserreinigungsanlagen - Abschreibungen - Anfangsstand
7107	Abwasserreinigungsanlagen - Abschreibungen - Zugang
7108	Abwasserreinigungsanlagen - Abschreibungen - Zuschreibungen
7109	Abwasserreinigungsanlagen - Abschreibungen - Umbuchungen
7110	Abwasserreinigungsanlagen - Abschreibungen - Abgang
7111	Abwasserreinigungsanlagen - Abschreibungen - Endstand
7112	Abwasserreinigungsanlagen - Restbuchwerte
7201	Abfallverarbeitungsanlagen - Anschaffungs- und Herstellungskosten - Anfangsstand
7202	Abfallverarbeitungsanlagen - Anschaffungs- und Herstellungskosten - Zugang
7203	Abfallverarbeitungsanlagen - Anschaffungs- und Herstellungskosten - Abgang
7204	Abfallverarbeitungsanlagen - Anschaffungs- und Herstellungskosten - Umbuchungen
7205	Abfallverarbeitungsanlagen - Anschaffungs- und Herstellungskosten - Endstand
7206	Abfallverarbeitungsanlagen - Abschreibungen - Anfangsstand
7207	Abfallverarbeitungsanlagen - Abschreibungen - Zugang
7208	Abfallverarbeitungsanlagen - Abschreibungen - Zuschreibungen
7209	Abfallverarbeitungsanlagen - Abschreibungen - Umbuchungen
7210	Abfallverarbeitungsanlagen - Abschreibungen - Abgang
7211	Abfallverarbeitungsanlagen - Abschreibungen - Endstand
7212	Abfallverarbeitungsanlagen - Restbuchwerte
7401	Verteilungsanlagen - Anschaffungs- und Herstellungskosten - Anfangsstand
7402	Verteilungsanlagen - Anschaffungs- und Herstellungskosten - Zugang
7403	Verteilungsanlagen - Anschaffungs- und Herstellungskosten - Abgang
7404	Verteilungsanlagen - Anschaffungs- und Herstellungskosten - Umbuchungen
7405	Verteilungsanlagen - Anschaffungs- und Herstellungskosten - Endstand
7406	Verteilungsanlagen - Abschreibungen - Anfangsstand
7407	Verteilungsanlagen - Abschreibungen - Zugang
7408	Verteilungsanlagen - Abschreibungen - Zuschreibungen
7409	Verteilungsanlagen - Abschreibungen - Umbuchungen
7410	Verteilungsanlagen - Abschreibungen - Abgang
7411	Verteilungsanlagen - Abschreibungen - Endstand
7412	Verteilungsanlagen - Restbuchwerte

Source: Own illustration based on Statistisches Bundesamt (2007).

**Table A.1:** Four-digit code numbers for EF24\_xxxx (continued)

Code	Label
7601	Abwassersammlungsanlagen - Anschaffungs- und Herstellungskosten - Anfangsstand
7602	Abwassersammlungsanlagen - Anschaffungs- und Herstellungskosten - Zugang
7603	Abwassersammlungsanlagen - Anschaffungs- und Herstellungskosten - Abgang
7604	Abwassersammlungsanlagen - Anschaffungs- und Herstellungskosten - Umbuchungen
7605	Abwassersammlungsanlagen - Anschaffungs- und Herstellungskosten - Endstand
7606	Abwassersammlungsanlagen - Abschreibungen - Anfangsstand
7607	Abwassersammlungsanlagen - Abschreibungen - Zugang
7608	Abwassersammlungsanlagen - Abschreibungen - Zuschreibungen
7609	Abwassersammlungsanlagen - Abschreibungen - Umbuchungen
7610	Abwassersammlungsanlagen - Abschreibungen - Abgang
7611	Abwassersammlungsanlagen - Abschreibungen - Endstand
7612	Abwassersammlungsanlagen - Restbuchwerte
7801	Einbringungsanlagen Abfallbeseitigung - Anschaffungs- und Herstellungskosten - Anfangsstand
7802	Einbringungsanlagen Abfallbeseitigung - Anschaffungs- und Herstellungskosten - Zugang
7803	Einbringungsanlagen Abfallbeseitigung - Anschaffungs- und Herstellungskosten - Abgang
7804	Einbringungsanlagen Abfallbeseitigung - Anschaffungs- und Herstellungskosten - Umbuchungen
7805	Einbringungsanlagen Abfallbeseitigung - Anschaffungs- und Herstellungskosten - Endstand
7806	Einbringungsanlagen Abfallbeseitigung - Abschreibungen - Anfangsstand
7807	Einbringungsanlagen Abfallbeseitigung - Abschreibungen - Zugang
7808	Einbringungsanlagen Abfallbeseitigung - Abschreibungen - Zuschreibungen
7809	Einbringungsanlagen Abfallbeseitigung - Abschreibungen - Umbuchungen
7810	Einbringungsanlagen Abfallbeseitigung - Abschreibungen - Abgang
7811	Einbringungsanlagen Abfallbeseitigung - Abschreibungen - Endstand
7812	Einbringungsanlagen Abfallbeseitigung - Restbuchwerte
7901	Gleisanlagen, Streckenausrüstung und ähnliches - Anschaffungs- und Herstellungskosten - Anfangsstand
7902	Gleisanlagen, Streckenausrüstung und ähnliches - Anschaffungs- und Herstellungskosten - Zugang
7903	Gleisanlagen, Streckenausrüstung und ähnliches - Anschaffungs- und Herstellungskosten - Abgang
7904	Gleisanlagen, Streckenausrüstung und ähnliches - Anschaffungs- und Herstellungskosten - Umbuchungen
7905	Gleisanlagen, Streckenausrüstung und ähnliches - Anschaffungs- und Herstellungskosten - Endstand
7906	Gleisanlagen, Streckenausrüstung und ähnliches - Abschreibungen - Anfangsstand
7907	Gleisanlagen, Streckenausrüstung und ähnliches - Abschreibungen - Zugang
7908	Gleisanlagen, Streckenausrüstung und ähnliches - Abschreibungen - Zuschreibungen
7909	Gleisanlagen, Streckenausrüstung und ähnliches - Abschreibungen - Umbuchungen
7910	Gleisanlagen, Streckenausrüstung und ähnliches - Abschreibungen - Abgang
7911	Gleisanlagen, Streckenausrüstung und ähnliches - Abschreibungen - Endstand
7912	Gleisanlagen, Streckenausrüstung und ähnliches - Restbuchwerte
8001	Fahrzeuge für Personen- und Güterverkehr - Anschaffungs- und Herstellungskosten - Anfangsstand
8002	Fahrzeuge für Personen- und Güterverkehr - Anschaffungs- und Herstellungskosten - Zugang
8003	Fahrzeuge für Personen- und Güterverkehr - Anschaffungs- und Herstellungskosten - Abgang
8004	Fahrzeuge für Personen- und Güterverkehr - Anschaffungs- und Herstellungskosten - Umbuchungen

Source: Own illustration based on Statistisches Bundesamt (2007).

**Table A.1:** Four-digit code numbers for EF24\_xxxx (continued)

Code	Label
8005	Fahrzeuge für Personen- und Güterverkehr - Anschaffungs- und Herstellungskosten - Endstand
8006	Fahrzeuge für Personen- und Güterverkehr - Abschreibungen - Anfangsstand
8007	Fahrzeuge für Personen- und Güterverkehr - Abschreibungen - Zugang
8008	Fahrzeuge für Personen- und Güterverkehr - Abschreibungen - Zuschreibungen
8009	Fahrzeuge für Personen- und Güterverkehr - Abschreibungen - Umbuchungen
8010	Fahrzeuge für Personen- und Güterverkehr - Abschreibungen - Abgang
8011	Fahrzeuge für Personen- und Güterverkehr - Abschreibungen - Endstand
8012	Fahrzeuge für Personen- und Güterverkehr - Restbuchwerte
8101	Maschinen und maschinelle Anlagen - Anschaffungs- und Herstellungskosten - Anfangsstand
8102	Maschinen und maschinelle Anlagen - Anschaffungs- und Herstellungskosten - Zugang
8103	Maschinen und maschinelle Anlagen - Anschaffungs- und Herstellungskosten - Abgang
8104	Maschinen und maschinelle Anlagen - Anschaffungs- und Herstellungskosten - Umbuchungen
8105	Maschinen und maschinelle Anlagen - Anschaffungs- und Herstellungskosten - Endstand
8106	Maschinen und maschinelle Anlagen - Abschreibungen - Anfangsstand
8107	Maschinen und maschinelle Anlagen - Abschreibungen - Zugang
8108	Maschinen und maschinelle Anlagen - Abschreibungen - Zuschreibungen
8109	Maschinen und maschinelle Anlagen - Abschreibungen - Umbuchungen
8110	Maschinen und maschinelle Anlagen - Abschreibungen - Abgang
8111	Maschinen und maschinelle Anlagen - Abschreibungen - Endstand
8112	Maschinen und maschinelle Anlagen - Restbuchwerte
8301	Betriebs- und Geschäftsausstattung - Anschaffungs- und Herstellungskosten - Anfangsstand
8302	Betriebs- und Geschäftsausstattung - Anschaffungs- und Herstellungskosten - Zugang
8303	Betriebs- und Geschäftsausstattung - Anschaffungs- und Herstellungskosten - Abgang
8304	Betriebs- und Geschäftsausstattung - Anschaffungs- und Herstellungskosten - Umbuchungen
8305	Betriebs- und Geschäftsausstattung - Anschaffungs- und Herstellungskosten - Endstand
8306	Betriebs- und Geschäftsausstattung - Abschreibungen - Anfangsstand
8307	Betriebs- und Geschäftsausstattung - Abschreibungen - Zugang
8308	Betriebs- und Geschäftsausstattung - Abschreibungen - Zuschreibungen
8309	Betriebs- und Geschäftsausstattung - Abschreibungen - Umbuchungen
8310	Betriebs- und Geschäftsausstattung - Abschreibungen - Abgang
8311	Betriebs- und Geschäftsausstattung - Abschreibungen - Endstand
8312	Betriebs- und Geschäftsausstattung - Restbuchwerte
8501	Geleistete Anzahlungen und ähnliches - Anschaffungs- und Herstellungskosten - Anfangsstand
8502	Geleistete Anzahlungen und ähnliches - Anschaffungs- und Herstellungskosten - Zugang
8503	Geleistete Anzahlungen und ähnliches - Anschaffungs- und Herstellungskosten - Abgang
8504	Geleistete Anzahlungen und ähnliches - Anschaffungs- und Herstellungskosten - Umbuchungen
8505	Geleistete Anzahlungen und ähnliches - Anschaffungs- und Herstellungskosten - Endstand
8506	Geleistete Anzahlungen und ähnliches - Abschreibungen - Anfangsstand
8507	Geleistete Anzahlungen und ähnliches - Abschreibungen - Zugang
8508	Geleistete Anzahlungen und ähnliches - Abschreibungen - Zuschreibungen

Source: Own illustration based on Statistisches Bundesamt (2007).

**Table A.1:** Four-digit code numbers for EF24\_xxxx (continued)

Code	Label
8509	Geleistete Anzahlungen und ähnliches - Abschreibungen - Umbuchungen
8510	Geleistete Anzahlungen und ähnliches - Abschreibungen - Abgang
8511	Geleistete Anzahlungen und ähnliches - Abschreibungen - Endstand
8512	Geleistete Anzahlungen und ähnliches - Restbuchwerte
8601	Zuschüsse und ähnliches DMBilG - Anschaffungs- und Herstellungskosten - Anfangsstand
8602	Zuschüsse und ähnliches DMBilG - Anschaffungs- und Herstellungskosten - Zugang
8603	Zuschüsse und ähnliches DMBilG - Anschaffungs- und Herstellungskosten - Abgang
8604	Zuschüsse und ähnliches DMBilG - Anschaffungs- und Herstellungskosten - Umbuchungen
8605	Zuschüsse und ähnliches DMBilG - Anschaffungs- und Herstellungskosten - Endstand
8606	Zuschüsse und ähnliches DMBilG - Abschreibungen - Anfangsstand
8607	Zuschüsse und ähnliches DMBilG - Abschreibungen - Zugang
8608	Zuschüsse und ähnliches DMBilG - Abschreibungen - Zuschreibungen
8609	Zuschüsse und ähnliches DMBilG - Abschreibungen - Umbuchungen
8610	Zuschüsse und ähnliches DMBilG - Abschreibungen - Abgang
8611	Zuschüsse und ähnliches DMBilG - Abschreibungen - Endstand
8612	Zuschüsse und ähnliches DMBilG - Restbuchwerte
8701	Sachanlagen zusammen - Anschaffungs- und Herstellungskosten - Anfangsstand
8702	Sachanlagen zusammen - Anschaffungs- und Herstellungskosten - Zugang
8703	Sachanlagen zusammen - Anschaffungs- und Herstellungskosten - Abgang
8704	Sachanlagen zusammen - Anschaffungs- und Herstellungskosten - Umbuchungen
8705	Sachanlagen zusammen - Anschaffungs- und Herstellungskosten - Endstand
8706	Sachanlagen zusammen - Abschreibungen - Anfangsstand
8707	Sachanlagen zusammen - Abschreibungen - Zugang
8708	Sachanlagen zusammen - Abschreibungen - Zuschreibungen
8709	Sachanlagen zusammen - Abschreibungen - Umbuchungen
8710	Sachanlagen zusammen - Abschreibungen - Abgang
8711	Sachanlagen zusammen - Abschreibungen - Endstand
8712	Sachanlagen zusammen - Restbuchwerte
9101	Anteile an verbundenen Unternehmen - Anschaffungs- und Herstellungskosten - Anfangsstand
9102	Anteile an verbundenen Unternehmen - Anschaffungs- und Herstellungskosten - Zugang
9103	Anteile an verbundenen Unternehmen - Anschaffungs- und Herstellungskosten - Abgang
9104	Anteile an verbundenen Unternehmen - Anschaffungs- und Herstellungskosten - Umbuchungen
9105	Anteile an verbundenen Unternehmen - Anschaffungs- und Herstellungskosten - Endstand
9106	Anteile an verbundenen Unternehmen - Abschreibungen - Anfangsstand
9107	Anteile an verbundenen Unternehmen - Abschreibungen - Zugang
9108	Anteile an verbundenen Unternehmen - Abschreibungen - Zuschreibungen
9109	Anteile an verbundenen Unternehmen - Abschreibungen - Umbuchungen
9110	Anteile an verbundenen Unternehmen - Abschreibungen - Abgang
9111	Anteile an verbundenen Unternehmen - Abschreibungen - Endstand
9112	Anteile an verbundenen Unternehmen - Restbuchwerte

*Source:* Own illustration based on Statistisches Bundesamt (2007).

**Table A.1:** Four-digit code numbers for EF24\_xxxx (continued)

Code	Label
9201	Ausleihungen an verbundene Unternehmen - Anschaffungs- und Herstellungskosten - Anfangsstand
9202	Ausleihungen an verbundene Unternehmen - Anschaffungs- und Herstellungskosten - Zugang
9203	Ausleihungen an verbundene Unternehmen - Anschaffungs- und Herstellungskosten - Abgang
9204	Ausleihungen an verbundene Unternehmen - Anschaffungs- und Herstellungskosten - Umbuchungen
9205	Ausleihungen an verbundene Unternehmen - Anschaffungs- und Herstellungskosten - Endstand
9206	Ausleihungen an verbundene Unternehmen - Abschreibungen - Anfangsstand
9207	Ausleihungen an verbundene Unternehmen - Abschreibungen - Zugang
9208	Ausleihungen an verbundene Unternehmen - Abschreibungen - Zuschreibungen
9209	Ausleihungen an verbundene Unternehmen - Abschreibungen - Umbuchungen
9210	Ausleihungen an verbundene Unternehmen - Abschreibungen - Abgang
9211	Ausleihungen an verbundene Unternehmen - Abschreibungen - Endstand
9212	Ausleihungen an verbundene Unternehmen - Restbuchwerte
9301	Beteiligungen - Anschaffungs- und Herstellungskosten - Anfangsstand
9302	Beteiligungen - Anschaffungs- und Herstellungskosten - Zugang
9303	Beteiligungen - Anschaffungs- und Herstellungskosten - Abgang
9304	Beteiligungen - Anschaffungs- und Herstellungskosten - Umbuchungen
9305	Beteiligungen - Anschaffungs- und Herstellungskosten - Endstand
9306	Beteiligungen - Abschreibungen - Anfangsstand
9307	Beteiligungen - Abschreibungen - Zugang
9308	Beteiligungen - Abschreibungen - Zuschreibungen
9309	Beteiligungen - Abschreibungen - Umbuchungen
9310	Beteiligungen - Abschreibungen - Abgang
9311	Beteiligungen - Abschreibungen - Endstand
9312	Beteiligungen - Restbuchwerte
9401	Ausleihung an Unternehmen mit Beteiligungsverhältnis - Anschaffungs- und Herstellungskosten - Anfangsstand
9402	Ausleihung an Unternehmen mit Beteiligungsverhältnis - Anschaffungs- und Herstellungskosten - Zugang
9403	Ausleihung an Unternehmen mit Beteiligungsverhältnis - Anschaffungs- und Herstellungskosten - Abgang
9404	Ausleihung an Unternehmen mit Beteiligungsverhältnis - Anschaffungs- und Herstellungskosten - Umbuchung
9405	Ausleihung an Unternehmen mit Beteiligungsverhältnis - Anschaffungs- und Herstellungskosten - Endstand
9406	Ausleihung an Unternehmen mit Beteiligungsverhältnis - Abschreibungen - Anfangsstand
9407	Ausleihung an Unternehmen mit Beteiligungsverhältnis - Abschreibungen - Zugang
9408	Ausleihung an Unternehmen mit Beteiligungsverhältnis - Abschreibungen - Zuschreibungen
9409	Ausleihung an Unternehmen mit Beteiligungsverhältnis - Abschreibungen - Umbuchung
9410	Ausleihung an Unternehmen mit Beteiligungsverhältnis - Abschreibungen - Abgang
9411	Ausleihung an Unternehmen mit Beteiligungsverhältnis - Abschreibungen - Endstand
9412	Ausleihung an Unternehmen mit Beteiligungsverhältnis - Restbuchwerte
9501	Wertpapiere des Anlagevermögens - Anschaffungs- und Herstellungskosten - Anfangsstand
9502	Wertpapiere des Anlagevermögens - Anschaffungs- und Herstellungskosten - Zugang
9503	Wertpapiere des Anlagevermögens - Anschaffungs- und Herstellungskosten - Abgang
9504	Wertpapiere des Anlagevermögens - Anschaffungs- und Herstellungskosten - Umbuchungen

Source: Own illustration based on Statistisches Bundesamt (2007).

**Table A.1:** Four-digit code numbers for EF24\_xxxx (continued)

Code	Label
9505	Wertpapiere des Anlagevermögens - Anschaffungs- und Herstellungskosten - Endstand
9506	Wertpapiere des Anlagevermögens - Abschreibungen - Anfangsstand
9507	Wertpapiere des Anlagevermögens - Abschreibungen - Zugang
9508	Wertpapiere des Anlagevermögens - Abschreibungen - Zuschreibungen
9509	Wertpapiere des Anlagevermögens - Abschreibungen - Umbuchungen
9510	Wertpapiere des Anlagevermögens - Abschreibungen - Abgang
9511	Wertpapiere des Anlagevermögens - Abschreibungen - Endstand
9512	Wertpapiere des Anlagevermögens - Restbuchwerte
9601	Sonstige Ausleihungen - Anschaffungs- und Herstellungskosten - Anfangsstand
9602	Sonstige Ausleihungen - Anschaffungs- und Herstellungskosten - Zugang
9603	Sonstige Ausleihungen - Anschaffungs- und Herstellungskosten - Abgang
9604	Sonstige Ausleihungen - Anschaffungs- und Herstellungskosten - Umbuchungen
9605	Sonstige Ausleihungen - Anschaffungs- und Herstellungskosten - Endstand
9606	Sonstige Ausleihungen - Abschreibungen - Anfangsstand
9607	Sonstige Ausleihungen - Abschreibungen - Zugang
9608	Sonstige Ausleihungen - Abschreibungen - Zuschreibungen
9609	Sonstige Ausleihungen - Abschreibungen - Umbuchungen
9610	Sonstige Ausleihungen - Abschreibungen - Abgang
9611	Sonstige Ausleihungen - Abschreibungen - Endstand
9612	Sonstige Ausleihungen - Restbuchwerte
9701	Finanzanlagen zusammen - Anschaffungs- und Herstellungskosten - Anfangsstand
9702	Finanzanlagen zusammen - Anschaffungs- und Herstellungskosten - Zugang
9703	Finanzanlagen zusammen - Anschaffungs- und Herstellungskosten - Abgang
9704	Finanzanlagen zusammen - Anschaffungs- und Herstellungskosten - Umbuchungen
9705	Finanzanlagen zusammen - Anschaffungs- und Herstellungskosten - Endstand
9706	Finanzanlagen zusammen - Abschreibungen - Anfangsstand
9707	Finanzanlagen zusammen - Abschreibungen - Zugang
9708	Finanzanlagen zusammen - Abschreibungen - Zuschreibungen
9709	Finanzanlagen zusammen - Abschreibungen - Umbuchungen
9710	Finanzanlagen zusammen - Abschreibungen - Abgang
9711	Finanzanlagen zusammen - Abschreibungen - Endstand
9712	Finanzanlagen zusammen - Restbuchwerte
9901	Anlagevermögen insgesamt - Anschaffungs- und Herstellungskosten - Anfangsstand
9902	Anlagevermögen insgesamt - Anschaffungs- und Herstellungskosten - Zugang
9903	Anlagevermögen insgesamt - Anschaffungs- und Herstellungskosten - Abgang
9904	Anlagevermögen insgesamt - Anschaffungs- und Herstellungskosten - Umbuchungen
9905	Anlagevermögen insgesamt - Anschaffungs- und Herstellungskosten - Endstand
9906	Anlagevermögen insgesamt - Abschreibungen - Anfangsstand
9907	Anlagevermögen insgesamt - Abschreibungen - Zugang
9908	Anlagevermögen insgesamt - Abschreibungen - Zuschreibungen

Source: Own illustration based on Statistisches Bundesamt (2007).

**Table A.1:** Four-digit code numbers for EF24\_xxxx (continued)

<b>Code</b>	<b>Label</b>
9909	Anlagevermögen insgesamt - Abschreibungen - Umbuchungen
9910	Anlagevermögen insgesamt - Abschreibungen - Abgang
9911	Anlagevermögen insgesamt - Abschreibungen - Endstand
9912	Anlagevermögen insgesamt - Restbuchwerte

*Source:* Own illustration based on Statistisches Bundesamt (2007).

**Table A.2:** Overview of legal provisions for municipal economic activity for all German *Länder*

	<b>Relevant paragraphs</b>	<b>Subsidiarity principle</b>	<b>Economic activity outside of municipality</b>	<b>Appropriation of earnings</b>	<b>Report on municipal holdings</b>
<b>Baden-Württemberg</b>	§ 102–108 GemO BW	§ 102 Abs. 1 Nr. 3 GemO NW: narrow (public services excluded)	§ 102 Abs. 7 GemO BW: permitted	§ 102 Abs. 3 GemO BW: earnings transferred to household	§ 105 GemO BW: firms under private law with a share of indirect municipal involvement of at least 50 percent
<b>Bayern</b>	Art. 86–99 BayGO	Art. 87 Abs. 1 Nr. 4 BayGO: narrow (public services excluded)	Art. 87 Abs. 2 BayGO: permitted	—	Art. 94 Abs. 3 BayGO: firms under private law with a share of municipal involvement of at least 20 percent
<b>Berlin</b>	§ 65 LHO Berlin	§ 65 Abs. 1 Nr. 1 LHO Berlin: wide	—	—	§ 73 LHO Berlin: general proof of reserves and assets, no specific requirements for holdings report
<b>Brandenburg</b>	§§ 91–100 BbgKVerf	§ 91 Abs. 3 BbgKVerf: wide (public services excluded)	§ 91 Abs. 4 BbgKVerf: only in energy sector	§ 92 Abs. 4 BbgKVerf: annual profits should target current interest on firm's equity	§ 83 BbgKVerf: municipal consolidated financial statement required (includes firms under private and public law), no specific requirements for holdings report
<b>Bremen</b>	§ 65 LHO Bremen	§ 65 Abs. 1 Nr. 1 LHO Bremen: wide	—	—	§ 73 LHO Bremen: general proof of reserves and assets, no specific requirements for holdings report

*Source:* Own illustration based on Monopolkommission (2014) and Oebbecke (2011).



**Table A.2:** Overview of legal provisions for municipal economic activity for all German *Länder* (continued)

	Relevant paragraphs	Subsidiarity principle	Economic activity outside of municipality	Appropriation of earnings and target profit	Report on municipal holdings
<b>Hamburg</b>	§ 65 LHO Hamburg	§ 65 Abs. 1 Nr. 1 LHO Hamburg: wide	—	—	§ 73 LHO Hamburg: general proof of reserves and assets, no specific requirements for holdings report
<b>Hessen</b>	§§ 121–127 HGO	§ 121 Abs. 1 Nr. 3 HGO: narrow	§ 121 Abs. 1a HGO: only in energy sector under inter-municipal cooperation	§ 121 Abs. 8 HGO: surpluses transferred to household, earnings should cover expenditures and imputed costs, increases in equity and the current interest on entities' equity	§ 123a HGO: report on firms under private law with share of direct and indirect municipal involvement of at least 20 percent
<b>Mecklenburg-Vorpommern</b>	§§ 68–77 KV M-V	§ 68 Abs. 2 Nr. 3 KV M-V: wide, equivalent to private business	§ 68 Abs. 2 KV M-V: only in energy sector	§ 75 KV M-V: earnings transferred to household, earnings should cover increases in equity and the current interest on entities' equity	§ 73 Abs. 3 KV M-V: report on direct and indirect involvement in firms and institutions
<b>Niedersachsen</b>	§§ 136–152 NKomVG	§ 136 Abs. 1 Nr. 3 NKomVG: narrow (exemptions with respect to energy, water, public transport and telecommunications)	—	§ 149 NKomVG: earnings transferred to household, earnings should cover expenditures, increases in equity and the current interest on entities' equity	§ 151 NKomVG: report on entities under private law and municipal AöRs

*Source:* Own illustration based on Monopolkommission (2014) and Oebbecke (2011).

**Table A.2:** Overview of legal provisions for municipal economic activity for all German *Länder* (continued)

	<b>Relevant paragraphs</b>	<b>Subsidiarity principle</b>	<b>Economic activity outside of municipality</b>	<b>Appropriation of earnings and target profit</b>	<b>Report on municipal holdings</b>
<b>Nordrhein-Westfalen</b>	§§ 107–115 GO NRW	§ 107 Abs. 1 Nr. 3 GO NRW: wide (exemptions with respect to water, public transport and telecommunications)	§ 107 Abs. 3 GO NRW: permitted	§ 109 GO NRW: earnings transferred to household, annual profit should cover necessary reserves and current interest on entities' equity	§ 117 GO NRW: report on economic and non-economic activities
<b>Rheinland-Pfalz</b>	§§ 85–92 GemO RP	§ 85 Abs. 1 Nr. 3 GemO RP: narrow (exemptions with respect to water, public transport and telecommunications)	§ 85 Abs. 2 GemO RP: permitted	§ 85 Abs. 3 GemO RP: surpluses transferred to household, surpluses should cover costs, reserves and current interest on entities' equity	§ 90 Abs. 2 GemO RP: report on direct and indirect involvements in entities under private law with at least 5 percent
<b>Saarland</b>	§§ 108–118 SaarKSVG	§ 108 Abs. 1 Nr. 3 SaarKSVG: narrow, priority of private business	§§ 108 Abs. 4 SaarKSVG: permitted	§ 116 SaarKSVG: earnings transferred to household	§ 115 Abs. 2 SaarKSVG: report on direct and indirect involvement in entities under private law
<b>Sachsen</b>	§§ 94a–102 SächsGemO	§ 94a Abs. 1 Nr. 3 SächsGemO: wide, equivalent to private business	§ 94a Abs. 5 SächsGemO: permitted for electricity, gas and heating	§ 94a Abs. 4 SächsGemO: earnings transferred to household	§ 99 Abs. 2 and Abs. 3 SächsGemO: report on direct and indirect involvements in <i>Eigenbetriebe</i> and entities under private law with at least 25 percent

*Source:* Own illustration based on Monopolkommission (2014) and Oebbecke (2011).

**Table A.2:** Overview of legal provisions for municipal economic activity for all German *Länder* (continued)

	<b>Relevant paragraphs</b>	<b>Subsidiarity principle</b>	<b>Economic activity outside of municipality</b>	<b>Appropriation of earnings and target profit</b>	<b>Report on municipal holdings</b>
<b>Sachsen-Anhalt</b>	§§ 116–124 GO LSA	§ 116 Abs. 1 Nr. 3 GO LSA: wide (public services excluded)	§ 116 Abs. 3 GO LSA: permitted for electricity, gas and heating	–	§ 118 Abs. 2 GO LSA: report on direct and indirect involvements in entities under public and private law with at least 5 percent
<b>Schleswig-Holstein</b>	§§ 101–109 GemO SH	§ 101 Abs. 1 Nr. 3 GemO SH: wide, equivalent to private business	§ 101 Abs. 2 GemO SH: permitted	§ 107 GemO SH: earnings should cover necessary reserves and current interest on entities' equity	–
<b>Thüringen</b>	§§ 71–77 ThürKO	§ 71 Abs. 2 Nr. 4 ThürKO: narrow (public services excluded)	§ 71 Abs. 5 ThürKO: permitted	§ 75 Abs. 1 and Abs. 2 ThürKO: revenues transferred to household, annual profits should cover expenditures, increases in equity and the current interest on entities' equity	§ 75a ThürKO: report on direct involvement in entities under private law, indirect involvements need to be reported if share of indirect municipal involvement is at least 25 percent

*Source:* Own illustration based on Monopolkommission (2014) and Oebbecke (2011).

**Table A.4:** Legal provisions regarding the annual accounts of FEUs under public law in German federal states

	<b>Eigenbetriebe</b>	<b>AöR (Kommunalunternehmen)</b>
Baden-Württemberg	§ 7 EigBVO*	§ 102d Abs. 1 GemO BW*
Bayern	§ 20 BayEBV*	Art. 91 Abs. 1 BayGO und § 22 KUV*
Berlin	§ 23 Abs. 1 EigG Berlin*	§ 18 Abs. 5 BerlBG*
Brandenburg	§ 21 Abs. 1 EigV Bbg*	§ 95 Abs. 3 BbgKVerf*
Bremen	§ 26 BremSVG	e.g. § 10 IBG
Hamburg	–	e.g. § 15 (2) SRG* or § 15 (2) SEG*
Hessen	§ 22 EigBGes*	§ 126a Abs. 9 S. 4 HGO i.V.m. § 22 EigBGes*
Mecklenburg-Vorpommern	§ 20 EigVO M-V*	§ 70b Abs. 1 KV M-V*
Niedersachsen	§ 20 NEigBetrVO*	§ 17 Abs. 1 KomAnstVO*
Nordrhein-Westfalen	§ 21 EigVO NRW*	§ 114a Abs. 10 GO NRW und § 22 KUV*
Rheinland-Pfalz	§ 22 EigAnVO RP*	§ 35 Abs. 1 S. 2 EigAnVO RP*
Saarland	§ 19 EigVO Saar und § 109 SaarKSVG*	–
Sachsen	§ 31 SächsEigBVO	–
Sachsen-Anhalt	§ 19 Abs. 1 EigBG LSA*	§ 7 Abs. 1 AnstG LSA*
Schleswig-Holstein	§ 19 EigVO-SH*	§ 22 KUVO SH*
Thüringen	§ 20 ThürEBV*	§ 76c ThürKO

*Note:* \* Provisions for large corporations according to the third book of the HGB apply.

*Note:* Hamburg does not have special legal provisions concerning *Eigenbetriebe*. The legal form AöR is not permitted in Saarland and Sachsen.

*Source:* Own illustration based on Cronauge and Pieck (2016) and Bolsenkötter (2015).

**Table A.3:** Overview of specific characteristics of selected legal forms

	<b>Regiebetrieb</b>	<b>Eigenbetrieb</b>	<b>AöR</b>	<b>Zweckverband</b>	<b>GmbH</b>	<b>AG</b>
<b>Legal capacity</b>	No	No	Yes	Yes	Yes	Yes
<b>Degree of independence</b>	Organizational part of governing authority (dependent on budgetary and fiscal decisions of administrative authority) without own managing bodies	Economically and organizationally independent from governing authority own managing bodies	Economically and organizationally independent from governing authority own managing bodies	Economically and organizationally independent from governing authority own managing bodies	Economically and organizationally independent from governing authority own managing bodies	Economically and organizationally independent from governing authority own managing bodies
<b>Own accounting</b>	No	Yes	Yes	Yes	Yes	Yes
<b>Type of accounting</b>	No accounting rules, budget management as in core administration	Yes Cameraristics or double-entry bookkeeping (specific provisions on accounting in the federal <i>Eigenbetrieb-sverordnungen</i> )	Yes Cameraristics or double-entry bookkeeping	Yes Cameraristics or double-entry bookkeeping	Yes Commercial accounting	Yes Commercial accounting
<b>Auditing</b>	Audit Offices of the <i>Länder</i>	Audit Offices of the <i>Länder</i> or public accountants	According to commercial law following §§ 316 HGB ff.	According to commercial law following §§ 316 HGB ff.	According to commercial law following §§ 316 HGB ff.	According to commercial law following §§ 316 HGB ff.
<b>Liability</b>	Unlimited liability of municipality	Unlimited liability of municipality	Unlimited liability of municipality and guarantee obligation ( <i>Gewährträgerhaftung</i> )	Unlimited liability of municipality	Liability limited to municipality's nominal capital	Liability limited to municipality's share of capital stock

*Source:* Own illustration based on Trapp and Bolay (2003), Pitschas (2011) and Monopolkommission (2014).

**Table A.5:** Ownership classification in EF10

<b>Code</b>	<b>Ownership classification</b>
001	100%-ige unmittellb. Beteil.des Bundes
002	mehrheitl. unmittellb. Beteil. des Bundes
011	100%-ige unmittellb. Beteil. des Landes
012	mehrheitl. unmittellb. Beteil. des Landes
013	100%-ige unmittellb. Beteil. mehrerer Bundesländer
014	mehrheitl. unmittellb. Beteil. mehrerer Bundesländer
021	100%-ige unmittellb. Beteil. einer kreisfr. Stadt
022	mehrheitl. unmittellb. Beteil. einer kreisfr. Stadt
023	100%-ige unmittellb. Beteil. mehrerer kreisfr. Städte
024	mehrheitl. unmittellb. Beteil. mehrerer kreisfr. Städte
031	100%-ige unmittellb. Beteil. eines Landkreises
032	mehrheitl. unmittellb. Beteil. eines Landkreises
033	100%-ige unmittellb. Beteil. mehrerer Landkreise
034	mehrheitl. unmittellb. Beteil. mehrerer Landkreise
041	100%-ige unmittellb. Beteil. einer verbandsfreien Gem.
042	mehrheitl. unmittellb. Beteil. einer verbandsfreien Gem.
043	100%-ige unmittellb. Beteil. mehrerer verbandsfreier Gem.
044	mehrheitl. unmittellb. Beteil. mehrerer verbandsfreier Gem.
051	100%-ige unmittellb. Beteil. eines Verbandes
052	mehrheitl. unmittellb. Beteil. eines Verbandes
053	100%-ige unmittellb. Beteil. mehrerer Verbände
054	mehrheitl. unmittellb. Beteil. mehrerer Verbände
061	100%-ige unmittellb. Beteil. einer verbandsangeh. Gem.
062	mehrheitl. unmittellb. Beteil. einer verbandsangeh. Gem.
063	100%-ige unmittellb. Beteil. mehrerer verbandsangeh. Gem.
064	mehrheitl. unmittellb. Beteil. mehrerer verbandsangeh. Gem.
071	100%-ige unmittellb. Beteil. eines Bezirksverbands
072	mehrheitl. unmittellb. Beteil. eines Bezirksverbands
073	100%-ige unmittellb. Beteil. mehrerer Bezirksverbände
074	mehrheitl. unmittellb. Beteil. mehrerer Bezirksverbände
081	100%-ige unmittellb. Beteil. eines Zweckverbands
082	mehrheitl. unmittellb. Beteil. eines Zweckverbands
083	100%-ige unmittellb. Beteil. mehrerer Zweckverbände
084	mehrheitl. unmittellb. Beteil. mehrerer Zweckverbände
093	100%-ige unmittellb. Beteil. mit verschiedenen kommunalen Eignern
094	mehrheitl. unmittellb. Beteil. mit verschiedenen kommunalen Eignern
103	100%-ige unmittellb. Beteil. mit versch. Eignern aus den Kernhaushalten u./o. ZV
104	mehrheitl. unmittellb. Beteil. mit versch. Eignern aus den Kernhaushalten u./o. ZV
125	100%-ige mittelb. Beteil. mit einem Eigner
126	mehrheitl. mittelb. Beteil. mit einem Eigner
135	100%-ige mittelb. Beteil. mit mehreren Eignern

Source: RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*.

**Table A.5:** Ownership classification in EF10 (continued)

Code	Ownership classification
136	mehrheitl. mittelb. Anteil. mit mehreren Eignern
147	100%-ige gemischte Anteil.
148	mehrheitl. gemischte Anteil.
903	100%-ige unmittellb. Anteil. mit verschiedenen Eignern der Kernhaushalte (SV-Träger)
904	mehrheitl. unmittellb. Anteil. mit verschiedenen Eignern der Kernhaushalte (SV-Träger)
911	100%-ige unmittellb. Anteil. einer Krankenversicherung
912	mehrheitl. unmittellb. Anteil. einer Krankenversicherung
913	100%-ige unmittellb. Anteil. mehrerer Krankenversicherungen
914	mehrheitl. unmittellb. Anteil. mehrerer Krankenversicherungen
921	100%-ige unmittellb. Anteil. einer Pflegeversicherung
922	mehrheitl. unmittellb. Anteil. einer Pflegeversicherung
923	100%-ige unmittellb. Anteil. mehrerer Pflegeversicherungen
924	mehrheitl. unmittellb. Anteil. mehrerer Pflegeversicherungen
931	100%-ige unmittellb. Anteil. einer Unfallversicherung
932	mehrheitl. unmittellb. Anteil. einer Unfallversicherung
933	100%-ige unmittellb. Anteil. mehrerer Unfallversicherungen
934	mehrheitl. unmittellb. Anteil. mehrerer Unfallversicherungen
941	100%-ige unmittellb. Anteil. einer Rentenversicherung
942	mehrheitl. unmittellb. Anteil. einer Rentenversicherung
943	100%-ige unmittellb. Anteil. mehrerer Rentenversicherungen
944	mehrheitl. unmittellb. Anteil. mehrerer Rentenversicherungen
951	100%-ige unmittellb. Anteil. der Bundesagentur für Arbeit
952	mehrheitl. unmittellb. Anteil. der Bundesagentur für Arbeit
961	100%-ige unmittellb. Anteil. der Bundesknappschaft
962	mehrheitl. unmittellb. Anteil. der Bundesknappschaft
999	private Anteil.

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*.

**Table A.6:** Descriptive statistics of EF20

	Q1	Q5	Q25	Med	Mean	Q75	Q95	Q99	Var	SD	Sum
EF20	1	1	1	1	3	2	8	26	108	10	393,831

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

**Table A.7:** Aggregated categories of economic sectors based on first digits of EF16U1 and EF16U1\_wz08

Aggregated category	EF16U1	EF16U1_wz08
Land- und Forstwirtschaft, Fischerei	01 ∨ 02 ∨ 05	01 ∨ 02 ∨ 03
Bergbau	10 ∨ 11 ∨ 12 ∨ 13 ∨ 14	05 ∨ 06 ∨ 07 ∨ 08 ∨ 09
Verarbeitendes Gewerbe	15 ∨ 16 ∨ 17 ∨ 18 ∨ 19 ∨ 20 ∨ 21 ∨ 22 ∨ 23 ∨ 24 ∨ 25 ∨ 26 ∨ 27 ∨ 28 ∨ 29 ∨ 30 ∨ 31 ∨ 32 ∨ 33 ∨ 34 ∨ 35 ∨ 36 ∨ 37	10 ∨ 11 ∨ 12 ∨ 13 ∨ 14 ∨ 15 ∨ 16 ∨ 17 ∨ 18 ∨ 19 ∨ 20 ∨ 21 ∨ 22 ∨ 23 ∨ 24 ∨ 25 ∨ 26 ∨ 27 ∨ 28 ∨ 29 ∨ 30 ∨ 31 ∨ 32 ∨ 33
Elektrizitätsversorgung	401	351
Gasversorgung	402	352
Wärmeversorgung	403	353
Wasserversorgung	41	36
Baugewerbe	45	41 ∨ 42 ∨ 43
Handel und Gastgewerbe	50 ∨ 51 ∨ 52 ∨ 55	45 ∨ 46 ∨ 47 ∨ 55 ∨ 56
Verkehr und Lagerei	60 ∨ 61 ∨ 62 ∨ 63 ∨ 64	49 ∨ 50 ∨ 51 ∨ 52 ∨ 53
Finanz- und Versicherungs- dienstleistungen	65 ∨ 66 ∨ 67	64 ∨ 65 ∨ 66
Grundstücks- und Woh- nungswesen	70	68
Freiberufliche, wissen- schaftliche und technische sowie sonstige wirtschaftli- che Dienstleistungen	71 ∨ 73 ∨ 74	69 ∨ 70 ∨ 71 ∨ 72 ∨ 73 ∨ 74 ∨ 77 ∨ 78 ∨ 79 ∨ 80 ∨ 81 ∨ 82
Information und Kommuni- kation	72	58 ∨ 59 ∨ 60 ∨ 61 ∨ 62 ∨ 63
Öffentliche Verwaltung, Verteidigung und Sozial- versicherung	75	84
Erziehung und Unterricht	80	85
Gesundheits-, Veterinär- und Sozialwesen	85	75 ∨ 86 ∨ 87 ∨ 88
Abwasserentsorgung	9001	37
Abfallbeseitigung	9002	38

*Source:* Own illustration based on Statistisches Bundesamt (2003) and Statistisches Bundesamt (2008).



**Table A.7:** Aggregated categories of economic sectors based on first digits of EF16U1 and EF16U1\_wz08 (continued)

<b>Aggregated category</b>	<b>EF16U1</b>	<b>EF16U1_wz08</b>
Beseitigung von Umweltverschmutzungen und sonstige Entsorgung	9003	39
Kunst, Unterhaltung und Erholung	92	90 ∨ 91 ∨ 92 ∨ 93
Sonstige Dienstleistungen	91 ∨ 93 ∨ 95 ∨ 99	94 ∨ 95 ∨ 96 ∨ 97 ∨ 98 ∨ 99

*Source:* Own illustration based on Statistisches Bundesamt (2003) and Statistisches Bundesamt (2008).

**Table A.8:** Types of budgetary classification in EF18

Code	Type of budgetary classification
1	staatlich (Aufgabenbereich)
2	kommunal (Aufgabenbereich)
3	staatlich Produkt (ab 2009)
4	kommunal Produkt (ab 2009)

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*.

**Table A.9:** Levels in EF15 and EF19 for observations in the electricity sector

<i>staatlich</i> (EF19)	
171	Forschung und experimentelle Entwicklung zur Erzeugung, Verteilung und rationellen Nutzung der Energie (Einzelmaßnahmen)
649	Handel - Sonstiges
680	Sonstige Bereiche
821	Elektrizitätsunternehmen
824	Kombinierte Versorgungsunternehmen
859	Sonstige Wirtschaftsunternehmen - Sonstiges
<i>kommunal</i> (EF19)	
57	Badeanstalten
72	Abfallbeseitigung
77	Hilfsbetriebe der Verwaltung
810	Elektrizitätsversorgung
815	Wasserversorgung
816	Fernwärmeversorgung
817	Kombinierte Versorgungsunternehmen
82	Verkehrsunternehmen
83 $\wedge$ 830	Kombinierte Versorgungs- und Verkehrsunternehmen
84	Unternehmen der Wirtschaftsförderung
87 $\wedge$ 870	Sonstige wirtschaftliche Unternehmen
<i>kommunal Produkt</i> (EF15)	
424	Sportstätten und Bäder
531	Elektrizitätsversorgung
534	Fernwärmeversorgung
535	Kombinierte Versorgung
548	Sonstiger Personen- und Güterverkehr
573	Allgemeine Einrichtungen und Unternehmen

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

**Table A.10:** Levels in EF15 and EF19 for observations in the water sector

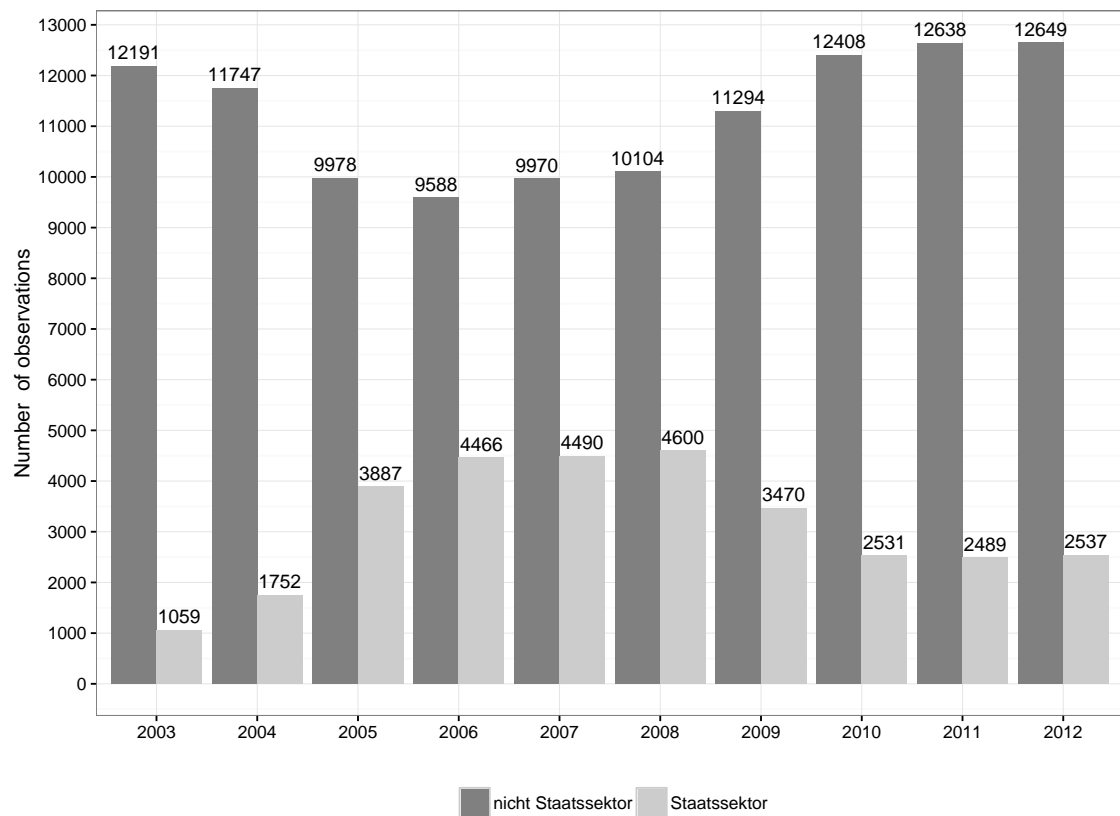
<i>staatlich</i> (EF19)	
624	Talsperren, Hochwasserrückhaltebecken
823	Wasserunternehmen
<i>kommunal</i> (EF19)	
57 $\wedge$ 570	Badeanstalten
69	Wasserläufe, Wasserbau
70 $\wedge$ 700	Abwasserbeseitigung
77	Hilfsbetriebe der Verwaltung
799	Öffentliche Einrichtungen - Sonstiges
80	Verwaltung der wirtschaftlichen Unternehmen
810	Elektrizitätsversorgung
813	Gasversorgung
815	Wasserversorgung
817	Kombinierte Versorgungsunternehmen
83 $\wedge$ 830	Kombinierte Versorgungs- und Verkehrsunternehmen
87	Sonstige wirtschaftliche Unternehmen
<i>kommunal Produkt</i> (EF15)	
531	Elektrizitätsversorgung
533	Wasserversorgung
535	Kombinierte Versorgung
538	Abwasserbeseitigung
573	Allgemeine Einrichtungen und Unternehmen

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

**Table A.11:** *Länder*-codes in EF4

Code	<i>Land</i>
00	Bund
01	Schleswig-Holstein
02	Freie und Hansestadt Hamburg
03	Niedersachsen
04	Freie Hansestadt Bremen
05	Nordrhein-Westfalen
06	Hessen
07	Rheinland-Pfalz
08	Baden-Württemberg
09	Freistaat Bayern
10	Saarland
11	Berlin
12	Brandenburg
13	Mecklenburg-Vorpommern
14	Freistaat Sachsen
15	Sachsen-Anhalt
16	Freistaat Thüringen

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*.



*Note:* The category *nicht Staatssektor* represents other public funds, institutions and enterprises; *Staatssektor* includes all observations that are classified as extra budgets, as illustrated in Figure 1.1.

*Source:* RDC of the Federal Statistical Office and the Statistical Offices of the *Länder*, JAB 2003–2012, own calculations.

**Figure A.1:** Number of entities per year and category of EF16U2

## B German-English Glossary

Aktiengesellschaft (AG)	Joint stock company
Amtlicher Gemeindeschlüssel (AGS)	Official Municipality Code
Anlagennachweis	Report on assets
Anstalt des öffentlichen Rechts (AöR)	Municipal enterprise with legal capacity under public law
Eigenbetrieb	Municipal enterprise without legal capacity
Ergebnisverwendung	Appropriation of earnings
Gemeindeordnung (GO)	Municipal Code
Gemeindeverband	Association of municipalities
Gesellschaft mit beschränkter Haftung (GmbH)	Company with limited liability
Gewinn- und Verlustrechnung (GuV)	Income statement
Handelsgesetzbuch (HGB)	German Commercial Code
Haushaltsgrundsätze-gesetz (HGrG)	Budgetary Principles Act
Haushaltssystematik	Budgetary classification
Jahresabschlussstatistik (JAB)	Statistics of annual accounts of public funds, institutions and enterprises
Klassifikationen der Wirtschaftszweige (WZ)	German Classification of Economic Activities
Körperschaft	Corporate body
Körperschaft öffentlichen Rechts	Corporation under public law
Krankenhaus-Buchführungsverordnung (KHBV)	Accounting regulations for hospitals
Landes-/Bundesbetrieb	Federal/ <i>Land</i> enterprise without legal capacity
Länder	German federal states
Öffentliche Fonds, Einrichtungen und Unternehmen (FEUs)	Public funds, institutions and enterprises
Personalgesellschaft	Partnership
Pflege-Buchführungsverordnung (PBV)	Accounting regulations for nursing homes
Produkthaushalt	Public budget structured by products/product-based public budget
Staatssektor	General government sector based on ESA
Statistisches Bundesamt	Federal Statistical Office
Zweckverband	Special-purpose association formed by municipalities or associations of municipalities