

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Germany

Date: 30/09/2015

DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data

Member State: Germany Data are in ...(millions of units of national currency) Date: 30/09/2015	ESA 2010 codes	Year				
		2011	2012	2013	2014	2015
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-25,863	-2,421	-3,118	8,931	27,005
- Central government	S.1311	-29,430	-16,276	-7,658	8,587	15,402
- State government	S.1312	-11,445	-7,264	-3,109	-628	12,372
- Local government	S.1313	-316	2,861	2,315	-2,394	-767
- Social security funds	S.1314	15,328	18,258	5,334	3,366	0
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		2,118,535	2,195,819	2,181,924	2,184,302	2,161,479
<i>By category:</i>						
Currency and deposits	AF.2	11,849	11,249	12,179	13,808	
Debt securities	AF.3	1,462,534	1,548,323	1,555,988	1,573,472	
Short-term	AF.31	116,289	106,945	85,836	72,601	
Long-term	AF.32	1,346,245	1,441,378	1,470,152	1,500,870	
Loans	AF.4	644,152	636,247	613,756	597,022	
Short-term	AF.41	197,007	151,423	126,594	122,144	
Long-term	AF.42	447,145	484,825	487,162	474,878	
General government expenditure on:						
Gross fixed capital formation	P.51g	61,514	62,042	63,437	63,396	65,317
Interest (consolidated)	D.41 (uses)	67,500	63,085	56,010	51,477	46,980
Gross domestic product at current market prices	B.1*g	2,703,120	2,754,860	2,820,820	2,915,650	3,027,876

(1) Please indicate status of data: estimated, half-finalized, final.

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit

Member State: Germany Data are in ...(millions of units of national currency) Date: 30/09/2015	Year					
	2011	2012	2013	2014	2015	
Working balance in central government accounts	-12,392	-19,943	-12,831	3,626	10,948	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
Financial transactions included in the working balance	-12,192	5,777	4,332	3,209	-2,126	
Loans, granted (+)	2,857	3,080	2,047	1,036	1,016	
Loans, repayments (-)	-2,716	-2,079	-1,794	-1,897	-1,289	
Equities, acquisition (+)	5,845	10,615	9,403	4,424	71	
Equities, sales (-)	-17,145	-4,841	-6,509	-1,329	-1,923	
Other financial transactions (+/-)	-1,031	-999	1,186	975	L	
of which: transactions in debt liabilities (+/-)	14	42	21	21	L	
of which: net settlements under swap contracts (+/-)	-1,017	-958	1,206	995	L	
<i>Core budget</i>	-2,222	-1,864	382	66	L	
<i>Extrabudgetary units</i>	1,205	907	824	929	L	
Non-financial transactions not included in the working balance	168	883	222	575	L	
<i>EKF, PUK, EFSF</i>	110	271	-94	221	L	
<i>A400 M, Holding arrangements (shares)</i>	58	612	316	354	L	
Difference between interest paid (+) and accrued (D.41)(-)	1,095	702	2,055	1,604	1,509	
Other accounts receivable (+)	-976	-347	-1,190	1,347	1,558	
<i>Taxes</i>	473	707	681	998	1,096	
<i>Military equipment</i>	-1,449	-1,054	-1,871	349	462	
Other accounts payable (-)	518	-50	-1,217	-693	-238	
<i>Construction, child benefit</i>	352	-236	-405	-237	-238	
<i>Military Equipment, Emission permits, EU-Funds</i>	166	186	-812	-456	L	
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	175	-274	40	399	L	
<i>Reklassifikation 2014 (R&D units, kamerale FEUs incl. BLE and EBV, kaufmä</i>	158	-411	-152	216	L	
<i>Reklassifikation 2015 (FEUs incl. holdings), Deposit protection schemes</i>	18	137	192	183	L	
Other adjustments (+/-) (please detail)	-5,827	-3,024	931	-1,479	3,750	
<i>Impact of court decisions</i>	-1,170	-52	-875	-2,335	L	
<i>Reclassification financial transaction (development aid)</i>	-1,182	-1,360	-1,177	0	L	
<i>Debt release</i>	-440	-775	-618	-630	L	
<i>Reklassifikation of financial transactions (guarantees)</i>	27	35	8	116	L	
<i>Toll, privately prefinanced roads, PPP debt repayment</i>	171	206	203	126	L	
<i>Coupons sold, step-up coupons, premiums ans discounts, difference interest</i>	-1,220	-535	78	-2,071	L	
<i>Interest linked securities (interest and correction of public finance statistics)</i>	-1,531	-1,515	713	-606	L	
<i>Reclassification financial transactions</i>	-737	189	349	179	L	
<i>Extrabudgetary units national accounts adjustments</i>	190	264	1,091	293	L	
<i>Clearing between subsectors and within subsectors, settlement of accounts</i>	768	603	1,172	877	L	
<i>Difference tax revenue statistics and public finance statistics</i>	-5	-30	31	-135	L	
<i>Adjustments for foreign transactions</i>	-701	54	33	187	L	
<i>GNI correction</i>	M	M	M	2,172	-2,172	
<i>Others</i>	3	-109	-78	349	5,922	
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-29,430	-16,276	-7,658	8,587	15,402	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

Member State: Germany	Year				
Data are in ... (millions of units of national currency)	2011	2012	2013	2014	2015
Date: 30/09/2015					
Working balance in state government accounts	-9,558	-5,632	-151	65	
<i>Basis of the working balance</i>	cash	mixed	mixed	mixed	
Financial transactions included in the working balance	152	2,621	3,778	3,633	
Loans (+/-)	-60	248	547	316	
Equities (+/-)	535	1,879	2,762	2,295	
Other financial transactions (+/-)	-323	494	468	1,023	
of which: transactions in debt liabilities (+/-)	-643	574	245	498	
of which: net settlements under swap contracts (+/-)	340	-75	250	515	
Core budget	340	364	525	667	
Extrabudgetary units	0	-438	-274	-152	
Non-financial transactions not included in the working balance	358	142	-704	-323	
Capital transfers received in connection with guarantee arrangements	423	188	69	14	
Bail out funds, debt assumption, investment grants	-65	-46	-773	-338	
Difference between interest paid (+) and accrued (D.41)(-)	168	664	788	572	
Other accounts receivable (+)	226	414	468	146	
Taxes	226	414	468	146	
Other accounts payable (-)	1,022	759	221	-187	
Construction, child benefits	534	-195	-235	-170	
EU-Funds	488	954	456	-16	
Working balance (+/-) of entities not part of state government	M	17	-68	10	
Net lending (+) / net borrowing (-) of other state government bodies	-2,373	407	-1,125	141	
GPBW, LBBW, Sealink, EAA, HSH, Portigon	-1,118	17	-1,450	-14	
Reclassification 2011	-1,504	M	M	M	
Reclassification 2014 (FEUS, R&D units)	134	166	172	0	
Reclassification 2015 (FEUs, holdings)	115	224	153	155	
Other adjustments (+/-) (please detail)	-1,440	-6,654	-6,316	-4,685	
Reclassification of financial transactions (guarantees: recording as fees and c	-173	-736	187	182	
Impact of court decisions	-1,178	-120	-612	-2,707	
PPP debt repayment, debt repayment bailout funds	65	70	116	138	
Adjustments for foreign transactions	-1,258	-442	-1,295	-638	
Clearing between subsectors and within subsectors, settlement of accounts	-252	142	-2,235	-1,303	
State aid - claw back payments and guarantee arrangements	0	350	-451	451	
Difference data sources (national accounts annual results versus quarterly re	1,193	-1,731	-832	-1,035	
Extrabudgetary units national accounts adjustments	M	-1,918	-223	-207	
Debt assumption	M	-330	M	M	
Schwerbehindertenfonds	-95	-103	-107	-109	
Difference interest received and receiveable	-40	-99	-15	11	
Difference tax revenue statistics and public finance statistics	55	-214	-477	379	
Others	243	-1,522	-371	153	
Net lending (+) / net borrowing (-) (B.9) of state government (S.1312)	-11,445	-7,264	-3,109	-628	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

Member State: Germany					
Data are in ...(millions of units of national currency)					
Date: 30/09/2015					
	2011	2012	Year 2013	2014	2015
Working balance in local government accounts	-771	906	1,053	-657	
<i>Basis of the working balance</i>	cash	mixed	mixed	mixed	
Financial transactions included in the working balance	780	1,273	1,145	1,107	
Loans (+/-)	-243	142	-67	-57	
Equities (+/-)	1,097	1,126	1,121	1,086	
Other financial transactions (+/-)	-74	6	91	78	
of which: transactions in debt liabilities (+/-)	-74	6	91	78	
of which: net settlements under swap contracts (+/-)	L	L	L	L	
Non-financial transactions not included in the working balance	-4,266	-3,539	-3,184	-3,431	
<i>Quasi corporations</i>	-3,784	-3,024	-3,300	-3,232	
<i>Bail out funds, Verkehrsverbund</i>	-482	-515	116	-199	
Difference between interest paid (+) and accrued (D.41)(-)	79	96	106	-28	
Other accounts receivable (+)	52	183	107	42	
<i>Taxes</i>	52	183	107	42	
Other accounts payable (-)	305	-657	-1,303	-832	
<i>Construction and child benefit</i>	305	-657	-1,303	-832	
Working balance (+/-) of entities not part of local government	7	-134	33	63	
Net lending (+)/ net borrowing (-) of other local government bodies	-244	417	261	647	
<i>Reclassification 2011</i>	-885	M	M	M	
<i>Reclassification 2014 (FEUS, R&D units)</i>	-238	-298	-386	M	
<i>Reclassification 2015 (FEUs, holdings)</i>	879	715	647	647	
Other adjustments (+/-) (please detail)	3,741	4,315	4,096	695	
<i>Reclassification financial transactions (superdividend, PPP debt repayment)</i>	-72	122	132	135	
<i>Impact of court decisions</i>	260	35	-140	-2,136	
<i>Difference tax revenue statistics and public finance statistics</i>	338	430	339	385	
<i>Clearing between subsectors and within subsectors, settlement of accounts</i>	3,177	3,420	3,279	2,613	
<i>Difference data sources (national accounts annual results versus quarterly re)</i>	M	228	354	M	
<i>Difference interest received and receiveable</i>	50	-120	2	-20	
<i>Others</i>	-12	201	130	-282	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-316	2,861	2,315	-2,394	
<i>(ESA 2010 accounts)</i>					

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Germany	Year				
Data are in ...(millions of units of national currency)	2011	2012	2013	2014	2015
Date: 30/09/2015					
Working balance in social security accounts	15,674	15,828	4,741	3,030	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	
Financial transactions included in the working balance	-50	211	241	263	
Loans (+/-)	-50	-57	-60	-29	
Equities (+/-)	0	268	301	292	
Other financial transactions (+/-)	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
Non-financial transactions not included in the working balance	M	M	M	M	
Difference between interest paid (+) and accrued (D.41)(-)	22	13	8	24	
Other accounts receivable (+)	-77	1,431	732	1,024	
<i>Social contributions</i>	-77	1,431	732	1,024	
Other accounts payable (-)	28	4	4	4	
<i>EU Funds</i>	28	4	4	4	
Working balance (+/-) of entities not part of social security funds	M	M	M	M	
Net lending (+)/ net borrowing (-) of other social security bodies	68	M	M	M	
<i>Extrabudgetary units</i>	68	M	M	M	
Other adjustments (+/-) (please detail)	-337	771	-390	-979	
<i>Difference interest received and receivable</i>	25	-147	57	2	
<i>Clearing settlement of accounts</i>	18	50	17	-37	
<i>Difference data sources (national accounts annual results versus quarterly results)</i>	M	694	-427	-278	
<i>Extrabudgetary units national accounts adjustments</i>	0	0	200	6	
<i>Clearing between subsectors</i>	22	30	-509	-553	
<i>Others</i>	-402	144	271	-119	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	15,328	18,258	5,334	3,366	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State: Germany Data are in ... (millions of units of national currency) Date: 30/09/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	25,863	2,421	3,118	-8,931
Net acquisition (+) of financial assets ⁽²⁾	-3,561	74,459	-16,511	15,655
Currency and deposits (F.2)	27,472	13,725	-18,217	19,190
Debt securities (F.3)	-12,375	-9,779	-7,271	-10,567
Loans (F.4)	-9,145	51,227	-1,400	-6,144
Increase (+)	16,663	67,468	20,552	10,285
Reduction (-)	-25,809	-16,241	-21,952	-16,429
Short term loans (F.41), net	-8,073	12,959	-4,835	1,011
Long-term loans (F.42)	-1,072	38,268	3,435	-7,155
Increase (+)	16,563	53,900	19,955	6,859
Reduction (-)	-17,636	-15,632	-16,520	-14,014
Equity and investment fund shares/units (F.5)	-8,293	14,603	10,820	5,764
Portfolio investments, net ⁽²⁾	304	1,718	1,372	1,160
Equity and investment fund shares/units other than portfolio investments	-8,597	12,885	9,448	4,604
Increase (+)	10,758	17,695	14,982	8,711
Reduction (-)	-19,355	-4,810	-5,534	-4,107
Financial derivatives (F.71)	-896	-976	1,264	1,776
Other accounts receivable (F.8)	-348	5,636	-1,732	5,612
Other financial assets (F.1, F.6)	24	24	24	24
Adjustments ⁽³⁾	4,353	1,979	-2,431	616
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1,357	-746	-1,293	-7,493
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	151	-2,205	-67	-1,640
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-244	2,788	3,305	1,931
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	2	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	3,116	-1,515	-4,377	7,819
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-26	3,654	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	1,843	-1,575	1,930	-4,963
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	1,843	-1,575	1,930	-4,963
Change in general government (S.13) consolidated gross debt ^(1, 2)	28,498	77,284	-13,895	2,378

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Germany Data are in ...(millions of units of national currency) Date: 30/09/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	29,430	16,276	7,658	-8,587
Net acquisition (+) of financial assets ⁽²⁾	-24,030	34,981	-4,593	9,985
Currency and deposits (F.2)	3,494	-9,453	-13,125	9,893
Debt securities (F.3)	-7,725	-6,908	-3,734	-7,479
Loans (F.4)	-4,138	39,440	5,832	-1,394
Increase (+)	16,408	51,832	17,504	8,449
Reduction (-)	-20,546	-12,392	-11,673	-9,843
Short term loans (F.41), net	-8,023	13,553	-5,409	4,378
Long-term loans (F.42)	3,886	25,886	11,240	-5,772
Increase (+)	16,348	38,272	17,504	4,071
Reduction (-)	-12,463	-12,386	-6,264	-9,843
Equity and investment fund shares/units (F.5)	-14,781	9,680	5,870	4,364
Portfolio investments, net ⁽²⁾	159	153	90	131
Equity and investment fund shares/units other than portfolio investments	-14,940	9,527	5,780	4,233
Increase (+)	3,151	12,595	9,995	5,338
Reduction (-)	-18,091	-3,068	-4,215	-1,105
Financial derivatives (F.71)	-1,030	-970	1,197	986
Other accounts receivable (F.8)	141	3,185	-641	3,606
Other financial assets (F.1, F.6)	8	8	8	8
Adjustments ⁽³⁾	1,875	-3,236	-842	2,570
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-184	-1,880	577	-3,097
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	151	-2,205	-67	-1,640
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-538	2,097	2,231	1,273
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	2,446	-1,249	-3,582	6,035
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	2,097	-3,361	1,045	2,955
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	2,097	-3,361	1,045	2,955
Change in central government (S.1311) consolidated gross debt ^(1, 2)	9,372	44,659	3,268	6,924
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	1,330,141	1,374,831	1,377,755	1,383,551
Central government gross debt (level) (b) ^(2, 5)	1,341,522	1,386,182	1,389,450	1,396,374
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	11,382	11,351	11,695	12,822

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: Germany Data are in ...(millions of units of national currency) Date: 30/09/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	11,445	7,264	3,109	628
Net acquisition (+) of financial assets ⁽²⁾	2,905	18,002	-20,348	-2,809
Currency and deposits (F.2)	8,675	4,416	-8,997	1,179
Debt securities (F.3)	-5,488	-2,842	-3,997	-2,067
Loans (F.4)	-4,724	12,051	-7,750	-3,599
Increase (+)	523	14,617	2,035	2,318
Reduction (-)	-5,247	-2,566	-9,785	-5,917
Short term loans (F.41), net	101	70	73	321
Long-term loans (F.42)	-4,826	11,981	-7,823	-3,920
Increase (+)	421	14,533	1,880	1,995
Reduction (-)	-5,247	-2,552	-9,703	-5,915
Equity and investment fund shares/units (F.5)	5,556	2,288	1,270	-34
Portfolio investments, net ⁽²⁾	435	582	853	742
Equity and investment fund shares/units other than portfolio investments	5,121	1,706	417	-776
Increase (+)	5,607	2,777	941	1,215
Reduction (-)	-486	-1,070	-524	-1,991
Financial derivatives (F.71)	134	-6	66	789
Other accounts receivable (F.8)	-1,256	2,086	-949	915
Other financial assets (F.1, F.6)	8	8	8	8
Adjustments ⁽²⁾	1,962	4,149	-1,082	604
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	894	544	-1,248	-1,842
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	L	L	L	L
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	193	583	961	662
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	670	-266	-794	1,784
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	205	3,288	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-1,171	-863	-449	-5,215
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	-1,171	-863	-449	-5,215
Change in state government (S.1312) consolidated gross debt ^(1, 2)	15,140	28,553	-18,770	-6,793
State government contribution to general government debt (a=b-c) ⁽⁵⁾	643,456	672,237	653,778	647,299
State government gross debt (level) (b) ^(2, 5)	646,630	675,183	656,413	649,620
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	3,174	2,946	2,634	2,321

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Germany Data are in ... (millions of units of national currency) Date: 30/09/2015	Year				
	2011	2012	2013	2014	
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	316	-2,861	-2,315	2,394	
Net acquisition (+) of financial assets ⁽²⁾	2,154	6,010	5,065	3,467	
Currency and deposits (F.2)	1,731	4,345	1,089	2,886	
Debt securities (F.3)	-22	152	177	-22	
Loans (F.4)	-393	-264	466	-370	
<i>Increase (+)</i>	679	1,123	1,498	818	
<i>Reduction (-)</i>	-1,072	-1,386	-1,032	-1,189	
Short term loans (F.41), net	2	17	-15	-2	
Long-term loans (F.42)	-394	-281	481	-369	
<i>Increase (+)</i>	678	1,105	1,498	818	
<i>Reduction (-)</i>	-1,072	-1,386	-1,017	-1,187	
Equity and investment fund shares/units (F.5)	778	1,586	3,217	923	
Portfolio investments, net ⁽²⁾	-278	15	33	-162	
Equity and investment fund shares/units other than portfolio investments	1,056	1,571	3,184	1,085	
<i>Increase (+)</i>	1,833	2,232	3,969	2,088	
<i>Reduction (-)</i>	-777	-662	-786	-1,003	
Financial derivatives (F.71)	L	L	L	L	
Other accounts receivable (F.8)	52	183	107	42	
Other financial assets (F.1, F.6)	8	8	8	8	
Adjustments ⁽²⁾	1,130	623	-1,070	-2,386	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	1,282	163	-1,176	-2,358	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	L	L	L	L	estimate
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	79	96	106	-28	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	L	L	L	L	limited impact given the total value of foreign currency debt (2014: €1.8 bn)
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-232	363	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	281	315	905	-2,167	
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M	
Other statistical discrepancies (+/-)	281	315	905	-2,167	
Change in local government (S.1313) consolidated gross debt ^(1,2)	3,881	4,087	2,585	1,307	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	146,350	150,242	152,976	154,123	
Local government gross debt (level) (b) ⁽⁵⁾	146,709	150,796	153,381	154,688	
Local government holdings of other subsectors debt (level) (c) ⁻	360	554	404	565	

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Germany Data are in ... (millions of units of national currency) Date: 30/09/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-15,328	-18,258	-5,334	-3,366
Net acquisition (+) of financial assets ⁽²⁾	14,627	15,744	5,010	4,016
Currency and deposits (F.2)	13,572	14,417	2,816	5,232
Debt securities (F.3)	780	832	173	-960
Loans (F.4)	69	-1,157	1,255	-1,616
Increase (+)	122	3	1,318	5
Reduction (-)	-53	-1,160	-63	-1,620
Short term loans (F.41), net	11	-932	1,275	-1,535
Long-term loans (F.42)	58	-225	-20	-81
Increase (+)	111	-11	23	-25
Reduction (-)	-53	-214	-42	-55
Equity and investment fund shares/units (F.5)	155	1,049	464	510
Portfolio investments, net ⁽²⁾	-12	968	396	449
Equity and investment fund shares/units other than portfolio investments	167	81	68	61
Increase (+)	167	91	76	70
Reduction (-)	-1	-10	-9	-8
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	51	603	302	850
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	50	20	12	28
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	28	4	4	4
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	22	13	8	24
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	2	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	636	2,334	428	-535
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	636	2,334	428	-535
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-15	-160	116	143
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-1,412	-1,490	-2,585	-671
Social security gross debt (level) (b) ^(2, 5)	1,331	1,171	1,287	1,430
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	2,743	2,661	3,872	2,101

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Member State: Germany Data are in ...(millions of units of national currency) Date: 30/09/2015		Year				
		2011 final	2012 final	2013 final	2014 half-finalized	2015 forecast
Statement Number						
2	Trade credits and advances (AF.81 L)	L	26,871	26,785	27,108	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	2,771,333	2,820,408	2,882,035	2,982,444	3,099,100
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					