



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: 31/03/2021

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: 31/03/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
Net lending (+)/ net borrowing (-)	B.9	half-finalized	half-finalized	half-finalized	half-finalized	planned
General government	S.13	44 396	61 645	52 470	-139 616	-308 885
- Central government	S.1311	7 832	20 795	22 672	-86 575	-234 506
- State government	S.1312	13 939	12 060	16 002	-17 966	-25 253
- Local government	S.1313	11 439	12 783	5 115	-1 335	-17 765
- Social security funds	S.1314	11 186	16 007	8 681	-33 740	-31 361
		final	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		2 122 863	2 074 126	2 057 627	2 325 463	2 588 547
<i>By category:</i>						
Currency and deposits	AF.2	14 651	14 833	14 595	14 768	
Debt securities	AF.3	1 533 252	1 509 115	1 508 308	1 756 980	
Short-term	AF.31	48 789	52 572	49 180	163 408	
Long-term	AF.32	1 484 462	1 456 543	1 459 128	1 593 572	
Loans	AF.4	574 961	550 179	534 723	553 714	
Short-term	AF.41	86 513	75 999	68 519	95 780	
Long-term	AF.42	488 448	474 180	466 204	457 934	
General government expenditure on:						
Gross fixed capital formation	P.51g	72 893	79 837	85 611	90 414	98 635
Interest (consolidated)	D.41 (uses)	33 722	31 078	27 465	21 792	20 408
Gross domestic product at current market prices	B.1*g	3 259 860	3 356 410	3 449 050	3 332 230	3 476 742

(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	Year				
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021
Date: 31/03/2021					
Working balance in central government accounts	30 828	15 215	15 384	-129 860	-278 989
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>planned</i>
Financial transactions included in the working balance	2 545	1 677	-495	38 599	30 594
Loans, granted (+)	1 229	1 488	25 319	52 198	60 378
Loans, repayments (-)	-2 138	-2 620	-1 262	-1 941	-12 609
Equities, acquisition (+)	3 440	2 817	2 706	1 357	8 023
Equities, sales (-)	-44	0	-1 793	-8 654	-273
Other financial transactions (+/-)	57	-7	-25 465	-4 362	-24 925
of which: transactions in debt liabilities (+/-)	0	28	-24 976	-5 556	-24 956
of which: net settlements under swap contracts (+/-)	57	-35	-489	1 193	31
Core budget	-303	-376	-939	923	
Extrabudgetary units	361	341	450	270	
Non-financial transactions not included in the working balance	1 094	1 173	1 226	1 415	2 353
PUK, EFSF	-55	-1	41	71	
Rerouting	827	1 066	1 068	1 242	
Dividends Telekom	203	0	0	0	
Commemorative coins	119	108	117	102	
Difference between interest paid (+) and accrued (D.41)(-)	1 870	2 118	-148	-4 784	1 103
Other accounts receivable (+)	-1 314	-236	213	2 122	-2 129
Taxes	645	142	1 054	2 466	-2 129
Military equipment	-1 959	-1 128	-441	-44	0
Settlement Toll Collect	0	750	-400	-300	0
Other accounts payable (-)	-22 567	-525	1 281	4 880	517
Construction, child benefit	164	188	221	367	185
Military equipment, Emission permits, EU-Funds	-845	-3 137	-1 200	1 863	-704
Mobile phone frequencies	2 013	2 204	1 892	2 130	355
Fund for nuclear waste management	-23 899	220	368	520	681
Working balance (+/-) of entities not part of central government	-92	-5	0	0	0
Net lending (+)/ net borrowing (-) of other central government bodies	-52	-62	-74	29	24
Public broadcasting agencies (Deutsche Welle)	31	21	29	29	
Reclassification	-83	-83	-102	0	
Other adjustments (+/-) (please detail)	-4 479	1 440	5 285	1 025	12 021
Impact of court decisions	105	337	717	57	621
Debt release	-350	-212	-322	-235	-203
Guarantees	212	277	-159	71	2 230
Toll, PPP + EPC capital expenditure + debt repayment	-405	-361	-232	-485	-323
Difference interest received and receivable	-259	-273	295	-535	-316
Inflation-linked securities (difference to public finance statistics)	0	1 187	0	2 218	
Reclassification financial transactions	0	0	-1	-1	
Extrabudgetary units national accounts adjustments	1 110	1 834	4 411	4 514	4 306
Settlement of accounts	-21	-22	-22	-22	
Clearing within subsector	-228	164	-261	-258	
Clearing between subsectors	527	820	846	684	
Difference tax revenue statistics and public finance statistics	-21	-5	7	-209	
Adjustments for foreign transactions, difference data sources for R+D units	-130	7	9	33	
Correction for EU own resources	-2 961	-2 040	163	-1 476	
Withdrawal of equity from the central bank	0	0	0	-2 254	
Superdividends	-600	-30	-177	-386	
Capital injection Deutsche Bahn	-1 000	0	0	0	
Income contingent loans (student loans)	-368	-161	-9	158	
SMP transfers to Greece	0	0	0	-160	
Equity withdrawal from KfW	0	0	0	-1 000	
Others	-90	-82	18	310	5 706
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	7 832	20 795	22 672	-86 575	-234 506

(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)	2017	2018	2019	2020	2021
Date: 31/03/2021					
Working balance in state government accounts	11 401	19 940	17 101	-33 455	
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	
Financial transactions included in the working balance	4 742	8 007	3 468	5 283	
Loans (+/-)	2 145	5 154	-844	2 290	
Equities (+/-)	1 512	1 687	3 296	1 434	
Other financial transactions (+/-)	1 084	1 166	1 016	1 559	
of which: transactions in debt liabilities (+/-)	249	637	233	314	
of which: net settlements under swap contracts (+/-)	834	530	785	1 247	
Core budget	828	587	925	1 391	
Extrabudgetary units	6	-57	-140	-144	
Non-financial transactions not included in the working balance	-17	-5 295	-759	-1 494	
Capital transfers received in connection with guarantee arrangements	254	92	0	0	
Bail out funds, debt assumption/cancellation, investment grants	-345	-698	-469	-766	
Hessenkasse, Saarlandpakt	0	-4 765	-354	-803	
Rerouting cases of promotional banks of state governments	74	76	64	75	
Difference between interest paid (+) and accrued (D.41)(-)	420	693	743	400	
Other accounts receivable (+)	436	303	588	2 486	
Taxes	590	303	588	2 486	
Mobile phone frequencies	-154	0	0	0	
Other accounts payable (-)	199	-303	-282	-183	
Construction, child benefits	150	175	210	346	
EU-Funds	49	-478	-492	-529	
Working balance (+/-) of entities not part of state government	-135	-1 013	-953	0	
Net lending (+)/ net borrowing (-) of other state government bodies	-434	-351	-213	-207	
Public broadcasting agencies, KEF	-63	-274	8	-65	
Sealink, Portigon; Landesförderinstitut MV	-103	8	-142	-142	
Reclassification	-268	-85	-79	0	
Other adjustments (+/-) (please detail)	-2 671	-9 921	-3 691	9 203	
Guarantees	-1 907	-5 732	779	230	
Reclassification of financial transactions: superdividends, capital injections, EU	-133	-212	-91	-120	
Impact of court decisions	138	371	714	54	
PPP + EPC debt repayment + capital expenditure, debt repayment bailout fund	75	58	102	85	
Adjustments for foreign transactions	-8	-13	-5	-5	
Settlement of accounts	-69	-23	-51	8	
Clearing within subsector	-29	-826	-2 007	-1 613	
Clearing between subsectors	-1 750	-534	-301	-1 464	
Difference data sources (national accounts annual results versus quarterly res	1 634	-698	0	0	
Extrabudgetary units national accounts adjustments	-605	-1 470	-176	40	
Schwerbehindertenfonds	-126	-135	-139	-43	
Difference interest received and receiveable	-39	29	-76	4	
Difference tax revenue statistics and public finance statistics	315	-342	-270	1 516	
Discounts/premiums	-138	41	-153	-529	
Consolidation of holdings	-22	-22	-22	-22	
Reclassification of non-financial into financial transaction (NRW)	885	0	0	0	
Reclassification of non-financial into financial transaction (BAföG)	-621	-590	-565	-688	
Capital injection Nord/LB	0	0	-1 700	0	
Income contingent loans (student loans)	191	198	194	212	
Others	-462	-23	77	11 538	
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	13 939	12 060	16 002	-17 966	

(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: 31/03/2021	Year				
	2017	2018	2019	2020	2021
Working balance in local government accounts	9 367	8 864	5 626	1 982	
<i>Basis of the working balance</i>	cash	cash	mixed	mixed	
Financial transactions included in the working balance	1 700	2 304	3 924	3 845	
Loans (+/-)	259	500	684	827	
Equities (+/-)	1 240	1 688	3 106	2 995	
Other financial transactions (+/-)	200	116	134	24	
of which: transactions in debt liabilities (+/-)	48	-18	51	-28	
of which: net settlements under swap contracts (+/-)	152	134	83	52	
Non-financial transactions not included in the working balance	-3 708	368	-4 142	-3 412	
<i>Quasi corporations</i>	-3 368	-4 296	-4 336	-4 352	
<i>Bail out funds, Verkehrsverbund</i>	-274	7	-61	279	
<i>Debt cancellation and debt assumption</i>	-67	-102	-49	-80	
<i>Hessenkasse, Saarlandpakt</i>	0	4 759	304	740	
Difference between interest paid (+) and accrued (D.41)(-)	159	52	46	13	
Other accounts receivable (+)	162	99	185	663	
<i>Taxes</i>	162	99	185	663	
Other accounts payable (-)	286	321	487	950	
<i>Construction and child benefit</i>	286	321	487	950	
Working balance (+/-) of entities not part of local government	M	M	-1 987	0	
Net lending (+)/ net borrowing (-) of other local government bodies	1 472	-1 600	-5	0	
<i>Reclassification</i>	M	M	-5	0	
<i>Extra-budgetary units not included in the working balance</i>	1 472	-1 600	0	0	
Other adjustments (+/-) (please detail)	2 003	2 375	981	-5 375	
<i>PPP + EPC debt repayment + capital expenditure</i>	30	37	123	141	
<i>Reclassification of financial transactions: superdividends, capital injections</i>	-307	-332	-337	-353	
<i>Impact of court decisions</i>	25	94	241	86	
<i>Difference tax revenue statistics and public finance statistics</i>	-14	-27	-41	-28	
<i>Clearing within subsector</i>	-162	153	-692	-400	
<i>Clearing between subsectors</i>	3 245	3 399	3 717	-2 941	
<i>Difference interest received and receiveable</i>	-44	-12	-5	15	
<i>Consolidation of holdings</i>	-423	-423	-423	-423	
<i>Extrabudgetary units national accounts adjustments</i>	0	0	-733	-780	
<i>Others</i>	-347	-514	-869	-692	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	11 439	12 783	5 115	-1 335	
(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 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)	2017	2018	2019	2020	2021
Date: 31/03/2021					
Working balance in social security accounts	8 451	11 157	7 965	-27 895	
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	
Financial transactions included in the working balance	2 315	3 818	1 525	-5 323	
Loans (+/-)	-28	-27	-27	-22	
Equities (+/-)	2 343	3 845	1 552	1 611	
Other financial transactions (+/-)	0	0	0	-6 913	
of which: transactions in debt liabilities (+/-)	0	0	0	-6 913	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	
<i>Debt cancellation</i>	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	
Other accounts receivable (+)	722	282	-399	432	
<i>Social contributions</i>	722	282	-399	432	
Other accounts payable (-)	0	0	0	-977	
<i>Accrual adjustment short-time work</i>	0	0	0	-977	
Working balance (+/-) of entities not part of social security funds	-4	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	1	0	0	0	
Other adjustments (+/-) (please detail)	-299	751	-410	23	
<i>Difference interest received and receivable</i>	1	-1	2	-1	
<i>Difference data sources (national accounts annual results versus quarterly results)</i>	-1 056	-28	-754	-43	
<i>Clearing settlement of accounts</i>	-6	-4	-22	-15	
<i>Clearing within subsector</i>	174	44	-577	270	
<i>Clearing between subsectors</i>	583	755	930	358	
<i>Others</i>	5	-15	11	-546	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	11 186	16 007	8 681	-33 740	
(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: 31/03/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-44 396	-61 645	-52 470	139 616
Net acquisition (+) of financial assets ⁽²⁾	22 489	10 122	25 576	127 192
Currency and deposits (F.2)	27 313	7 395	3 187	80 792
Debt securities (F.3)	-9 128	-2 971	6 258	-5 967
Loans (F.4)	-2 464	-5 834	-38	32 644
Increase (+)	12 458	8 388	12 597	44 811
Reduction (-)	-14 922	-14 222	-12 635	-12 166
Short term loans (F.41), net	458	825	-33	643
Long-term loans (F.42)	-2 922	-6 659	-5	32 002
Increase (+)	12 000	7 563	12 597	44 168
Reduction (-)	-14 922	-14 222	-12 602	-12 166
Equity and investment fund shares/units (F.5)	6 604	10 079	11 289	11 975
Portfolio investments, net ⁽²⁾	5 622	7 355	8 053	11 384
Equity and investment fund shares/units other than portfolio investments	982	2 724	3 236	591
Increase (+)	4 282	5 428	5 704	6 416
Reduction (-)	-3 301	-2 704	-2 468	-5 824
Financial derivatives (F.71)	949	440	586	2 881
Other accounts receivable (F.8)	-808	990	4 269	4 842
Other financial assets (F.1, F.6)	24	24	24	24
Adjustments ⁽³⁾	-30 536	5 355	4 078	-209
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-24 805	-503	795	5 253
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-7 702	-5 020	-9 240	-15 585
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	7 006	7 040	7 557	8 289
Redemptions/repurchase of debt above(+)/below(-) nominal value	3 709	1 674	2 461	1 834
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-8 745	2 164	2 505	0
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	2 974	-2 569	6 317	1 237
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	2 974	-2 569	6 317	1 237
Change in general government (S.13) consolidated gross debt ^(1, 2)	-49 468	-48 737	-16 499	267 836

*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: 31/03/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-7 832	-20 795	-22 672	86 575
Net acquisition (+) of financial assets ⁽²⁾	20 042	-13 591	-2 295	128 569
Currency and deposits (F.2)	21 680	-8 608	-16 276	88 693
Debt securities (F.3)	-5 443	-6 107	1 218	-5 271
Loans (F.4)	2 513	-3 608	664	35 212
Increase (+)	9 636	4 342	8 309	42 129
Reduction (-)	-7 123	-7 950	-7 645	-6 917
Short term loans (F.41), net	2 443	772	14	4 531
Long-term loans (F.42)	70	-4 380	650	30 682
Increase (+)	7 192	3 570	8 295	37 598
Reduction (-)	-7 123	-7 950	-7 645	-6 917
Equity and investment fund shares/units (F.5)	3 420	5 973	9 174	7 835
Portfolio investments, net ⁽²⁾	2 724	4 048	8 141	8 578
Equity and investment fund shares/units other than portfolio investments	696	1 925	1 034	-743
Increase (+)	1 687	2 455	1 892	3 157
Reduction (-)	-991	-530	-859	-3 899
Financial derivatives (F.71)	55	-37	-491	1 191
Other accounts receivable (F.8)	-2 191	-1 212	3 408	900
Other financial assets (F.1, F.6)	8	8	8	8
Adjustments ⁽³⁾	-26 594	4 236	3 038	-419
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-22 421	-326	1 527	5 479
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-7 638	-5 083	-9 056	-14 898
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	6 220	6 347	6 496	7 182
Redemptions/repurchase of debt above(+)/below(-) nominal value	3 701	1 666	2 440	1 818
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-6 456	1 632	1 631	0
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	-1 251	2 909	-1 281	-1 361
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	-1 251	2 909	-1 281	-1 361
Change in central government (S.1311) consolidated gross debt ^(1,2)	-15 634	-27 241	-23 210	213 364
Central government contribution to general government debt (a=b-c)⁽⁵⁾	1 339 680	1 313 082	1 289 546	1 498 191
Central government gross debt (level) (b) ^(2,5)	1 350 298	1 323 058	1 299 848	1 513 212
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	10 618	9 975	10 302	15 021

***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: 31/03/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	-13 939	-12 060	-16 002	17 966
Net acquisition (+) of financial assets ⁽²⁾	-13 192	-509	17 948	16 336
Currency and deposits (F.2)	-4 843	2 169	16 600	12 323
Debt securities (F.3)	-4 968	-855	1 893	-306
Loans (F.4)	-4 356	-3 280	-1 251	-147
Increase (+)	2 343	2 551	2 064	3 371
Reduction (-)	-6 699	-5 831	-3 315	-3 518
Short term loans (F.41), net	148	-89	130	-220
Long-term loans (F.42)	-4 504	-3 191	-1 381	73
Increase (+)	2 195	2 551	1 934	3 371
Reduction (-)	-6 699	-5 742	-3 315	-3 298
Equity and investment fund shares/units (F.5)	9	602	-56	590
Portfolio investments, net ⁽²⁾	344	848	-996	18
Equity and investment fund shares/units other than portfolio investments	-335	-246	940	572
Increase (+)	1 710	1 698	2 355	2 159
Reduction (-)	-2 044	-1 944	-1 415	-1 588
Financial derivatives (F.71)	717	335	990	1 638
Other accounts receivable (F.8)	240	512	-236	2 230
Other financial assets (F.1, F.6)	8	8	8	8
Adjustments ⁽³⁾	-1 152	1 559	1 525	541
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	573	323	-166	134
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-63	63	-184	-687
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	627	641	1 002	1 094
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-2 289	533	874	0
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	997	-2 747	6 113	18 252
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	997	-2 747	6 113	18 252
Change in state government (S.1312) consolidated gross debt ^(1, 2)	-27 285	-13 757	9 584	53 094
State government contribution to general government debt (a=b-c) ⁽⁵⁾	611 556	597 954	607 598	660 969
State government gross debt (level) (b) ^(2, 5)	613 601	599 845	609 428	662 523
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	2 046	1 891	1 831	1 553

*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: 31/03/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-11 439	-12 783	-5 115	1 335
Net acquisition (+) of financial assets ⁽²⁾	7 757	6 593	2 702	8 781
Currency and deposits (F.2)	4 628	4 243	-173	4 356
Debt securities (F.3)	287	606	579	1 058
Loans (F.4)	1 394	-31	375	742
Increase (+)	2 955	1 593	2 447	3 157
Reduction (-)	-1 561	-1 624	-2 072	-2 416
Short term loans (F.41), net	-3	7	-10	-1
Long-term loans (F.42)	1 397	-38	385	743
Increase (+)	2 955	1 586	2 447	3 157
Reduction (-)	-1 558	-1 624	-2 062	-2 415
Equity and investment fund shares/units (F.5)	1 101	1 525	1 641	1 903
Portfolio investments, net ⁽²⁾	481	486	380	1 145
Equity and investment fund shares/units other than portfolio investments	620	1 039	1 261	758
Increase (+)	886	1 270	1 454	1 095
Reduction (-)	-266	-231	-193	-337
Financial derivatives (F.71)	177	143	88	52
Other accounts receivable (F.8)	162	99	185	663
Other financial assets (F.1, F.6)	8	8	8	8
Adjustments ⁽³⁾	469	467	788	1 049
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	310	415	729	1 036
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⁾ (+)	159	52	59	13
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
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	416	-2 094	-721	-12 608
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	416	-2 094	-721	-12 608
Change in local government (S.1313) consolidated gross debt ^(1,2)	-2 796	-7 817	-2 346	-1 443
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	174 754	166 906	164 524	163 297
Local government gross debt (level) (b) =*	175 220	167 403	165 057	163 614
Local government holdings of other subsectors debt (level) (c)**	466	497	532	317

*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: 31/03/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-11 186	-16 007	-8 681	33 740
Net acquisition (+) of financial assets ⁽²⁾	10 950	17 606	8 387	-23 020
Currency and deposits (F.2)	5 848	9 591	3 036	-24 580
Debt securities (F.3)	1 868	4 163	3 385	-576
Loans (F.4)	448	120	-72	-142
Increase (+)	562	232	92	97
Reduction (-)	-115	-112	-164	-238
Short term loans (F.41), net	497	148	-56	-101
Long-term loans (F.42)	-50	-28	-16	-41
Increase (+)	65	84	92	97
Reduction (-)	-115	-112	-108	-137
Equity and investment fund shares/units (F.5)	2 073	1 978	530	1 647
Portfolio investments, net ⁽²⁾	2 073	1 973	529	1 643
Equity and investment fund shares/units other than portfolio investments	0	6	1	5
Increase (+)	0	6	3	5
Reduction (-)	0	0	-2	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	714	1 754	1 509	631
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-3 001	-1 079	-1 892	-977
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-3 001	-1 079	-1 892	-977
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⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
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	2 812	-636	2 207	-3 046
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	2 812	-636	2 207	-3 046
Change in social security (S.1314) consolidated gross debt ^(1,2)	-425	-117	22	6 697
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-3 127	-3 816	-4 041	3 005
Social security gross debt (level) (b) ^(2,5)	807	690	712	7 409
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	3 934	4 506	4 753	4 404

***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: 31/03/2021		Year				
		2017 half-finalized	2018 half-finalized	2019 half-finalized	2020 estimated	2021 forecast
Statement Number						
2	Trade credits and advances (AF.81 L)	47 538	52 407	55 068	54 168	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	36 947	38 601	40 434	L	L
	<i>Institutional characteristics:</i>	Loans granted by federal, state and local government to public funds, institutions and enterprises Additionally included: debt of public quasi-corporations treated as local government debt (corresponding claim on public quasi-corporations)				
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)	3 337 200	3 447 411	3 542 818	3 427 144	3 579 329
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					