

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables as endorsed by the CMFB on 06/08/2009.

Member state: Germany

Date: 30/092012

DD/MM/YYYY

The information is to be provided in the cover page only

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

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the deficit/surplus (EDP B.9) of each government sub-sector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

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

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 deficit/surplus and debt levels and provision of associated data

Member state: Germany Data are in ...(millions of units of national currency) Date: 30/092012	ESA 95 codes	Year				
		2008	2009	2010	2011	2012
		final	half-finalized	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-1,860	-73,180	-103,440	-20,230	-13,222
- Central government	S.1311	-16,550	-38,430	-82,550	-26,740	-22,313
- State government	S.1312	-1,220	-18,410	-19,840	-11,330	-7,556
- Local government	S.1313	9,040	-2,170	-5,330	1,910	5,927
- Social security funds	S.1314	6,870	-14,170	4,280	15,930	10,720
		final	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1,652,261	1,768,585	2,058,955	2,087,998	2,179,998
<i>By category:</i>						
Currency and deposits	AF.2	10,525	10,335	10,304	10,918	
Securities other than shares, exc. financial derivatives	AF.33	1,185,092	1,296,744	1,393,906	1,460,420	
Short-term	AF.331	44,535	105,947	86,632	116,253	
Long-term	AF.332	1,140,557	1,190,797	1,307,274	1,344,167	
Loans	AF.4	456,643	461,505	654,745	616,660	
Short-term	AF.41	75,285	65,551	228,885	200,228	
Long-term	AF.42	381,359	395,954	425,860	416,432	
General government expenditure on:						
Gross fixed capital formation	P.51	38,810	41,510	41,860	42,680	39,133
Interest (consolidated)	EDP D.41	68,280	63,760	63,250	66,440	64,950
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	68,260	63,580	63,400	65,860	64,950
Gross domestic product at current market prices	B.1*g	2,473,800	2,374,500	2,496,200	2,592,600	2,651,755

(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 deficit/surplus

Member state: Germany Data are in ...(millions of units of national currency) Date: 30/09/2012	Year					
	2008	2009	2010	2011	2012	
Working balance in central government accounts	-17,647	-55,911	-52,905	-12,391	-27,719	
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	
Financial transactions included in the working balance	2,625	17,092	2,650	-11,160	8,326	
Loans, granted (+)	2,425	2,515	2,694	2,856	3,142	
Loans, repayments (-)	-2,907	-1,630	-2,146	-2,716	-1,820	
Equities, acquisition (+)	8,904	18,426	4,388	5,845	10,535	
Equities, sales (-)	-5,797	-2,219	-2,285	-17,145	-3,531	
Other financial transactions (+/-)	0	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	0	
Difference between interest paid (+) and accrued (EDP D.41)(-)	1,790	-152	595	-905	-280	
Other accounts receivable (+)	473	-775	-135	356	980	
Taxes	262	-828	-50	469	L	
Military equipment	211	54	-86	-113	L	
Emission Permits	0	0	0	0	L	
Other accounts payable (-)	-1,165	1,323	1,300	373	400	
Construction	70	810	920	180	L	
Child benefit	0	4	-9	9	L	
Emission Permits	-932	554	-199	89	L	
EU-flows	-304	-45	588	96	L	
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	392	12	0	0	0	
Bundesanstalt für Immobilienaufgaben	409	M	M	M	M	
GIZ	-17	12	M	M	M	
Other adjustments (+/-) (please detail)	-3,018	-20	-34,055	-3,013	-4,020	
Extrabudgetary units (FMSW, Digitalfunk, etc.)	-598	1,050	-29,335	422	L	
Debt release	-1,237	-736	-629	-441	L	
Dividends of the central bank	0	0	-1,290	0	L	
Indexed linked securities (interest)	-1,020	-72	-1,742	-1,702	L	zzgl. Step-up Coupons
EFSF	0	0	0	85	L	
KfW holding arrangement (Deutsche Telekom and Deutsche Post shares)	630	1,070	1,190	574	L	
Public Private Partnership (redemption)	9	24	36	52	L	
Toll (difference cash vs. accrual)	-33	68	-46	2	L	
Interest in loans to Greek (cash vs. accrual)	0	0	10	100	L	
Reclassification and corrections of non-financial and financial transactions	609	-3,228	-927	-592	L	Garantien, privat vorfinanzierte Straße, HRE Kapitalzuführung, ERP Zinsen, SOFFINCommerzbank
Difference interest received in cash and interest receivable	-20	-130	-20	-60	L	
Clearing settlement of accounts	-39	-50	-42	-41	L	
Tax revenue differences between public finance statistics and tax statistics	460	-2	102	-5	L	
Difference between public finance statistics and balance of payment (revenue)	251	-2	-534	-433	L	
Implementation of court decisions	-1,796	1,796	-220	-1,124	221	Arbeitszimmer, Pendler, Meilicke, Streudividendenurteil
Others	-234	191	-608	150	-4,241	
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-16,550	-38,430	-82,550	-26,740	-22,313	

(ESA 95 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 deficit/surplus

Member state: Germany

Data are in ...(millions of units of national currency)

Date: 30/092012

	2008	2009	Year 2010	2011	2012	
Working balance in state government accounts	411	-27,028	-22,570	-10,833		
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>mixed</i>	<i>mixed</i>		
Financial transactions included in the working balance	2,463	7,521	2,791	1,882		
Loans (+/-)	-427	6	99	-71		
Equities (+/-)	2,554	7,301	2,171	1,857		
Other financial transactions (+/-)	336	214	520	96		
of which: transactions in debt liabilities (+/-)	336	214	520	96		
Non-financial transactions not included in the working balance	0	0	0	0		
Difference between interest paid (+) and accrued (EDP D.41)(-)	340	407	175	57		
Other accounts receivable (+)	102	-747	164	235		
Taxes	102	-747	164	235		
Other accounts payable (-)	-98	615	742	414		
Construction	86	376	442	240		
Child benefit	0	4	-9	9		
EU flows	-184	235	309	166		
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net borrowing (-) or net lending (+) of other state government bodies	-2,356	-172	-574	266		
GPBW Baden-Württemberg + Landesbeteiligung Baden Württemberg	M	-37	M	M		
Sealink	-419	32	266	266		
Phoenix	-937	87	M	M		
Erste Abwicklungsanstalt	M	M	M	M		
HSH Finanzfonds	M	264	M	M		
Sector reclassification	-999	-518	-840	M		
Other adjustments (+/-) (please detail)	-2,082	995	-567	-3,352		
Corrections of transactions in connection with guarantees	-1,210	-1,371	-463	-589		
Implementation of court decisions	-1,796	1,796	-219	-1,124		Meilicke, commuter tax, home office, Streudividende
Tax revenue differences between public finance statistics and tax statistics	7	34	-415	55		
Schwerbehindertenfonds	-160	-110	-100	-100		
PPP redemption	35	46	57	65		
Correction rerouting N-Bank, Erste Abwicklungsanstalt, HSH, GPBW, I	-127	-82	-1,277	-323		
Difference interest received in cash and interest receivable	40	-160	220	330		
Clearing (settlement of accounts)	76	88	-32	-58		
Fees	103	75	162	134		
Others	950	680	1,500	-1,741		
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	-1,220	-18,410	-19,840	-11,330		
<i>(ESA 95 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 2C: Provision of the data which explain the transition between the working balance and the local government deficit/surplus

Member state: Germany	Year				
Data are in ...(millions of units of national currency)	2008	2009	2010	2011	2012
Date: 30/092012					
Working balance in local government accounts	8,386	-7,729	-8,822	-2,878	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>mixed</i>	
Financial transactions included in the working balance	248	2,870	-167	992	
Loans (+/-)	-321	-362	-413	-318	
Equities (+/-)	594	3,151	413	1,336	
Other financial transactions (+/-)	-25	81	-168	-26	
of which: transactions in debt liabilities (+/-)	-25	81	-168	-26	
Non-financial transactions not included in the working balance	0	0	0	0	
Difference between interest paid (+) and accrued (EDP D.41)(-)	230	140	-190	110	
Other accounts receivable (+)	167	-248	4	51	
Taxes	167	-248	4	51	
Other accounts payable (-)	-212	1,026	1,351	-187	
Construction	-212	1,025	1,354	-190	
Child benefit	0	1	-3	3	
Working balance (+/-) of entities not part of local government	M	M	M	M	
Net borrowing (-) or net lending (+) of other local government bodies	-1,675	-1,761	-1,077	-450	
Rhein-ruhr verkehrsverbund	-440	-430	-432	-450	
Sector Reclassification of units	-1,235	-1,331	-645	M	
Other adjustments (+/-) (please detail)	1,897	3,531	3,571	4,272	
Corrections of transactions in connection with guarantees	-29	-19	-20	-20	
Investment grants	2,806	2,873	3,047	3,931	
Implementation of court decisions	-634	634	-77	-25	
PPP redemption	56	71	90	108	
Stadwerke München / Superdividende	M	-615	M	-180	
Difference interest received in cash and interest receivable	-20	-290	10	20	
Tax revenue differences between public finance statistics and tax statistics	332	336	174	338	
Others	-615	542	348	100	
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	9,040	-2,170	-5,330	1,910	

(ESA 95 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 deficit/surplus

Member state: Germany	Year				
Data are in ...(millions of units of national currency)	2008	2009	2010	2011	2012
Date: 30/092012					
Working balance in social security accounts	4,610	-11,751	2,882	13,914	
<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					
Loans (+/-)	-48	40	502	336	
Equities (+/-)	-35	-19	-54	-48	
Other financial transactions (+/-)	-13	59	556	385	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	
Difference between interest paid (+) and accrued (EDP D.41)(-)	-100	-80	-20	0	
Other accounts receivable (+)	581	-1,731	754	1,493	
<i>Social contributions</i>	581	-1,731	754	1,493	
Other accounts payable (-)	39	0	62	6	
<i>EU-Flows</i>	39	0	62	6	
Working balance (+/-) of entities not part of social security funds	M	M	M	M	
Net borrowing (-) or net lending (+) of other social security bodies	M	M	M	M	
Other adjustments (+/-) (please detail)	1,788	-648	100	181	
<i>Difference interest received in cash and interest receivable</i>	-130	-60	70	60	
<i>Clearing settlement of accounts</i>	-184	-19	-12	371	
<i>Others</i>	2,102	-569	42	-250	
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	6,870	-14,170	4,280	15,930	
<i>(ESA 95 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 3A: Provision of the data which explain the contributions of the deficit/surplus 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: 30/092012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	1,860	73,180	103,440	20,230
Net acquisition (+) of financial assets ⁽²⁾	66,494	37,999	188,690	11,640
Currency and deposits (F.2)	6,869	-3,652	38,657	26,666
Securities other than shares (F.3)	39,972	3,197	83,035	-11,080
Loans (F.4)	8,942	3,752	55,042	-2,867
Increase (+)	15,363	10,491	59,585	19,440
Reduction (-)	-6,421	-6,739	-4,543	-22,307
Short term loans (F.41), net	11,174	4,333	3,801	-8,073
Long-term loans (F.42)	-2,232	-581	51,241	5,206
Increase (+)	4,189	6,158	55,785	19,440
Reduction (-)	-6,421	-6,739	-4,543	-14,234
Shares and other equity (F.5)	13,254	32,632	8,825	-1,790
Portfolio investments, net ⁽²⁾	-3	-1,154	-402	304
Shares and other equity other than portfolio investments	13,257	33,786	9,227	-2,094
Increase (+)	17,484	36,381	13,058	18,331
Reduction (-)	-4,228	-2,595	-3,831	-20,425
Other financial assets (F.1, F.6 and F.7)	-2,542	2,071	3,132	710
Adjustments ⁽²⁾	2,042	4,631	3,344	1,401
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-518	4,032	3,776	1,101
Issuances above(-)/below(+) nominal value	-289	-140	-131	3
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	2,280	449	-105	67
of which: interest flows attributable to swaps and FRAs	-20	-181	148	-510
Redemptions of debt above(+)/below(-) nominal value	-3	3	3	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	45	448	230
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	571	242	-647	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-1,796	514	-5,103	-4,228
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	-1,796	514	-5,103	-4,228
Change in general government (S.13) consolidated gross debt ^(1, 2)	68,600	116,324	290,370	29,043

*Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

Table 3B: Provision of the data which explain the contributions of the deficit/surplus 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: 30/092012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	16,550	38,430	82,550	26,740
Net acquisition (+) of financial assets ⁽²⁾	12,874	28,011	158,645	-16,715
Currency and deposits (F.2)	-3,453	6,056	29,979	2,639
Securities other than shares (F.3)	988	805	79,225	-6,459
Loans (F.4)	9,486	4,332	44,440	591
Increase (+)	13,534	6,746	47,156	17,316
Reduction (-)	-4,048	-2,414	-2,716	-16,724
Short term loans (F.41), net	11,174	4,333	3,801	-8,073
Long-term loans (F.42)	-1,687	-1	40,639	8,664
Increase (+)	2,360	2,413	43,355	17,316
Reduction (-)	-4,048	-2,414	-2,716	-8,652
Shares and other equity (F.5)	6,567	14,856	2,546	-13,805
Portfolio investments, net ⁽²⁾	-338	110	21	159
Shares and other equity other than portfolio investments	6,905	14,746	2,525	-13,964
Increase (+)	9,109	15,174	4,003	3,725
Reduction (-)	-2,204	-428	-1,478	-17,689
Other financial assets (F.1, F.6 and F.7)	-714	1,962	2,455	318
Adjustments ⁽³⁾	618	1,731	2,242	293
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-921	1,772	1,631	407
Issuances above(-)/below(+) nominal value	-289	-140	-131	3
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	1,828	98	742	-117
of which: interest flows attributable to swaps and FRAs	-2	-72	348	-418
Redemptions 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.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-433	-76	-2,529	-51
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	-433	-76	-2,529	-51
Change in central government (S.1311) consolidated gross debt ^(1, 2)	29,609	68,096	240,908	10,267
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	997,544	1,066,152	1,306,228	1,315,670
Central government gross debt (level) (b) ^(2, 5)	1,007,610	1,075,706	1,316,614	1,326,882
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	10,066	9,555	10,386	11,211

***Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

Table 3C: Provision of the data which explain the contributions of the deficit/surplus 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: 30/092012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	1,220	18,410	19,840	11,330
Net acquisition (+) of financial assets ⁽²⁾	37,521	23,656	24,516	6,373
Currency and deposits (F.2)	-18	7,372	6,077	8,696
Securities other than shares (F.3)	36,816	1,909	4,953	-5,458
Loans (F.4)	-695	-416	10,192	-3,105
Increase (+)	1,305	2,688	11,655	2,008
Reduction (-)	-2,000	-3,104	-1,462	-5,114
Short term loans (F.41), net	0	0	0	1
Long-term loans (F.42)	-695	-416	10,192	-3,105
Increase (+)	1,305	2,688	11,655	2,008
Reduction (-)	-2,000	-3,104	-1,462	-5,114
Shares and other equity (F.5)	3,104	13,421	3,134	7,052
Portfolio investments, net ⁽²⁾	550	-76	242	435
Shares and other equity other than portfolio investments	2,554	13,497	2,892	6,617
Increase (+)	4,018	14,517	4,096	8,567
Reduction (-)	-1,464	-1,020	-1,204	-1,950
Other financial assets (F.1, F.6 and F.7)	-1,686	1,370	159	-811
Adjustments ⁽³⁾	404	1,093	3	685
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	82	757	193	381
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	322	290	-637	74
of which: interest flows attributable to swaps and FRAs	-18	-110	-200	-92
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	45	448	230
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-306	-2,022	1,923	-4,109
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	-306	-2,022	1,923	-4,109
Change in state government (S.1312) consolidated gross debt ^(1,2)	38,839	41,136	46,283	14,279
State government contribution to general government debt (a=b-c) ⁽⁵⁾	531,527	572,547	619,654	634,816
State government gross debt (level) (b) ^(2,5)	536,659	577,795	624,077	638,356
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	5,132	5,248	4,423	3,540

***Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

Table 3D: Provision of the data which explain the contributions of the deficit/surplus 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: 30/092012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	-9,040	2,170	5,330	-1,910
Net acquisition (+) of financial assets ⁽²⁾	7,918	587	1,539	6,257
Currency and deposits (F.2)	5,480	-4,628	-622	1,755
Securities other than shares (F.3)	174	518	-326	-22
Loans (F.4)	-370	-671	-423	-318
Increase (+)	453	1,053	675	968
Reduction (-)	-823	-1,724	-1,097	-1,287
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-370	-671	-423	-318
Increase (+)	453	1,053	675	968
Reduction (-)	-823	-1,724	-1,097	-1,287
Shares and other equity (F.5)	3,093	4,975	2,975	4,808
Portfolio investments, net ⁽²⁾	-307	-434	-484	-278
Shares and other equity other than portfolio investments	3,400	5,409	3,459	5,086
Increase (+)	3,959	6,555	4,608	5,871
Reduction (-)	-559	-1,146	-1,148	-785
Other financial assets (F.1, F.6 and F.7)	-459	394	-65	35
Adjustments ⁽³⁾	924	1,775	953	317
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	123	1,393	1,791	207
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+) of which: interest flows attributable to swaps and FRAs	230	140	-190	110
Redemptions 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.12.1) ⁽⁵⁾ (+/-)	571	242	-647	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	49	1,861	-2,596	-94
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	49	1,861	-2,596	-94
Change in local government (S.1313) consolidated gross debt ^(1,2)	-149	6,392	5,227	4,570
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	122,987	129,093	134,358	138,923
Local government gross debt (level) (b) ⁽⁵⁾	123,075	129,467	134,694	139,264
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	87	374	336	341

***Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

Table 3E: Provision of the data which explain the contributions of the deficit/surplus 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: 30/092012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-6,870	14,170	-4,280	-15,930
Net acquisition (+) of financial assets ⁽²⁾	7,934	-14,980	6,171	15,883
Currency and deposits (F.2)	4,860	-12,452	3,223	13,576
Securities other than shares (F.3)	1,436	538	1,061	780
Loans (F.4)	671	-902	1,035	104
Increase (+)	904	4	1,094	157
Reduction (-)	-233	-906	-59	-53
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	671	-902	1,035	104
Increase (+)	904	4	1,094	157
Reduction (-)	-233	-906	-59	-53
Shares and other equity (F.5)	490	-619	169	155
Portfolio investments, net ⁽²⁾	92	-754	-181	-12
Shares and other equity other than portfolio investments	398	135	350	167
Increase (+)	399	136	351	167
Reduction (-)	-1	-1	-1	-1
Other financial assets (F.1, F.6 and F.7)	477	-1,545	683	1,268
Adjustments ⁽³⁾	-61	-80	42	6
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	39	0	62	6
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+) of which: interest flows attributable to swaps and FRAs	-100	-80	-20	0
Redemptions 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.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-1,107	751	-1,902	26
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	-1,107	751	-1,902	26
Change in social security (S.1314) consolidated gross debt ^(1,2)	-104	-139	31	-15
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	202	793	-1,286	-1,412
Social security gross debt (level) (b) ^(2,5)	1,454	1,315	1,346	1,331
Social security holdings of other subsectors debt (level) (c) =	1,252	522	2,632	2,743

***Please note that the sign convention for net borrowing / net lending 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.33 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.

Statement Number	Member state: Germany Data are in ...(millions of units of national currency) Date: 30/092012	Year				
		2008	2009	2010	2011	2012
		final	half-finalized	half-finalized	half-finalized	forecast
2	Trade credits and advances (AF.71 L)	L	L	L	L	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)	2,502,630	2,432,470	2,546,660	2,640,910	2,700,148

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

(2) Data to be provided in particular when GNI is substantially greater than GDP.