

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: 31/03/2013

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 deficit/surplus and debt levels and provision of associated data

Member state: Germany Data are in ...(millions of units of national currency) Date: 31/03/2013	ESA 95 codes	Year				
		2009	2010	2011	2012	2013
		half-finalized	half-finalized	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-73,180	-103,440	-20,230	4,090	-9,200
- Central government	S.1311	-38,430	-82,550	-26,740	-12,210	-12,040
- State government	S.1312	-18,410	-19,840	-11,330	-6,840	-3,318
- Local government	S.1313	-2,170	-5,330	1,910	6,100	6,972
- Social security funds	S.1314	-14,170	4,280	15,930	17,040	-815
		(1)	(1)	(1)	(1)	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1,768,919	2,056,089	2,085,181	2,166,278	2,173,170
<i>By category:</i>						
Currency and deposits	AF.2	10,335	10,304	10,918	10,916	
Securities other than shares, exc. financial derivatives	AF.33	1,296,742	1,393,626	1,459,550	1,547,158	
Short-term	AF.331	105,945	86,632	116,236	106,616	
Long-term	AF.332	1,190,797	1,306,994	1,343,313	1,440,542	
Loans	AF.4	461,842	652,160	614,714	608,204	
Short-term	AF.41	64,158	233,656	196,683	150,153	
Long-term	AF.42	397,684	418,504	418,031	458,051	
General government expenditure on:						
Gross fixed capital formation	P.51	41,510	41,860	42,680	39,470	40,025
Interest (consolidated)	EDP D.41	63,760	63,250	66,440	65,100	66,157
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	63,580	63,400	65,860	64,990	66,157
Gross domestic product at current market prices	B.1*g	2,374,500	2,496,200	2,592,600	2,643,900	2,703,412

(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	Year					
Data are in ...(millions of units of national currency)	2009	2010	2011	2012	2013	
Date: 31/03/2013						
Working balance in central government accounts	-55,911	-52,905	-12,391	-16,418	-19,877	
<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	17,092	2,650	-11,160	6,819	3,959	
Loans, granted (+)	2,515	2,694	2,856	3,067	2,128	
Loans, repayments (-)	-1,630	-2,146	-2,716	-2,022	-1,054	
Equities, acquisition (+)	18,426	4,388	5,845	10,615	8,862	
Equities, sales (-)	-2,219	-2,285	-17,145	-4,841	-5,976	
Other financial transactions (+/-)	0	0	0	0	0	
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	
Non-financial transactions not included in the working balance	0	0	0	0	0	
Difference between interest paid (+) and accrued (EDP D.41)(-)	-152	595	-905	-1,341	-600	
Other accounts receivable (+)	-775	-135	356	730	939	
Taxes	-828	-50	469	788	L	
Military equipment	54	-86	-113	-57	L	
Other accounts payable (-)	1,323	1,300	373	119	-540	
Construction	810	920	180	-40	L	
Child benefit	4	-9	9	-4	L	
Emission Permits	554	-199	89	88	L	
EU-flows	-45	588	96	75	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	12	M	M	M	M	
GIZ	12	M	M	M	M	
Other adjustments (+/-) (please detail)	-20	-34,055	-3,013	-2,119	4,079	
Extrabudgetary units (FMSW, Digitalfunk, etc.)	1,050	-29,335	422	-2,289	L	
Debt release	-736	-629	-441	-776	L	
Dividends of the central bank	0	-1,290	0	0	L	
Indexed linked securities and step-up coupons(interest)	-72	-1,742	-1,702	-1,682	L	
EFSF	0	0	85	224	L	
KfW holding arrangement (Deutsche Telekom and Deutsche Post share)	1,070	1,190	574	613	L	
Public Private Partnership (redemption)	24	36	52	68	L	
Toll (difference cash vs. accrual)	68	-46	2	-17	L	
Interest in loans to Greek (cash vs. accrual)	0	-40	-40	-1	L	
Reclassification and corrections of non-financial and financial transaction	-3,228	-927	-592	379	L	
Difference interest received in cash and interest receivable	-130	-20	-60	30	L	
Clearing settlement of accounts	-50	-42	-41	-45	L	
Tax revenue differences between public finance statistics and tax statis	-2	102	-5	-30	L	
Difference between public finance statistics and balance of payment (rev	-2	-534	-433	420	L	
Implementation of court decisions	1,796	-220	-1,124	-54	864	
Others	191	-558	290	1,041	3,215	
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-38,430	-82,550	-26,740	-12,210	-12,040	

(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	Year				
Data are in ...(millions of units of national currency)	2009	2010	2011	2012	2013
Date: 31/03/2013					
Working balance in state government accounts	-27,028	-22,570	-10,833	L	
<i>Basis of the working balance</i>	cash	mixed	mixed	mixed	
Financial transactions included in the working balance	7,521	2,791	1,882	L	
Loans (+/-)	6	99	-71	L	
Equities (+/-)	7,301	2,171	1,857	L	
Other financial transactions (+/-)	214	520	96	L	
of which: transactions in debt liabilities (+/-)	214	520	96	L	
Non-financial transactions not included in the working balance	0	0	0	0	
Difference between interest paid (+) and accrued (EDP D.41)(-)	407	175	57	10	
Other accounts receivable (+)	-747	164	235	473	
Taxes	-747	164	235	473	
Other accounts payable (-)	615	742	414	450	
Construction	376	442	240	70	
Child benefit	4	-9	9	-4	
EU flows	235	309	166	384	
Working balance (+/-) of entities not part of state government	M	M	M	M	
Net borrowing (-) or net lending (+) of other state government bodies	-172	-574	266	266	
GPBW Baden-Württemberg + Landesbeteiligung Baden Württemberg	-37	M	M	M	
Sealink	32	266	266	266	
Phoenix	87	M	M	M	
HSH Finanzfonds	264	M	M	M	
Sector reclassification	-518	-840	M	M	
Other adjustments (+/-) (please detail)	995	-567	-3,352	L	
Corrections of transactions in connection with guarantees	-1,371	-463	-547	-1,349	
Implementation of court decisions	1,796	-219	-1,124	-115	
Tax revenue differences between public finance statistics and tax statistics	34	-415	55	L	
Schwerbehindertenfonds	-110	-100	-100	-100	
PPP redemption	46	57	65	66	
Correction rerouting N-Bank, Erste Abwicklungsanstalt, HSH, GPBW, L	-82	-1,277	-365	-2,139	
Difference interest received in cash and interest receivable	-160	220	330	110	
Clearing (settlement of accounts)	88	-32	-58	L	
Fees	75	162	134	190	
Others	680	1,500	-1,741	L	
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	-18,410	-19,840	-11,330	-6,840	

(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 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)	2009	2010	2011	2012	2013
Date: 31/03/2013					
Working balance in local government accounts	-7,729	-8,822	-2,878	L	
<i>Basis of the working balance</i>	cash	cash	mixed	mixed	
Financial transactions included in the working balance	2,870	-167	992	L	
Loans (+/-)	-362	-413	-318	L	
Equities (+/-)	3,151	413	1,336	L	
Other financial transactions (+/-)	81	-168	-26	L	
of which: transactions in debt liabilities (+/-)	81	-168	-26	L	
Non-financial transactions not included in the working balance	0	0	0	0	
Difference between interest paid (+) and accrued (EDP D.41)(-)	140	-190	110	-40	
Other accounts receivable (+)	-248	4	51	206	
Taxes	-248	4	51	206	
Other accounts payable (-)	1,026	1,351	-187	-371	
Construction	1,025	1,354	-190	-370	
Child benefit	1	-3	3	-1	
Working balance (+/-) of entities not part of local government	M	M	M	M	
Net borrowing (-) or net lending (+) of other local government bodies	-1,761	-1,077	-450	-450	
Rhein-Ruhr Verkehrsverbund	-430	-432	-450	-450	
Sector Reclassification of units	-1,331	-645	M	M	
Other adjustments (+/-) (please detail)	3,531	3,571	4,272	L	
Corrections of transactions in connection with guarantees	-19	-20	-20	-20	
Investment grants	2,873	3,047	3,931	3,300	
Implementation of court decisions	634	-77	-25	37	
PPP redemption	71	90	108	116	
Stadwerke München / Superdividende	-615	M	-180	0	
Difference interest received in cash and interest receivable	-290	10	20	-70	
Tax revenue differences between public finance statistics and tax statistics	336	174	338	L	
Others	542	348	100	L	
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-2,170	-5,330	1,910	6,100	
(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 Data are in ...(millions of units of national currency) Date: 31/03/2013	2009	2010	Year 2011	2012	2013	
Working balance in social security accounts	-11,751	2,882	13,914		L	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	40	502	336		L	
Loans (+/-)	-19	-54	-48		L	
Equities (+/-)	59	556	385		L	
Other financial transactions (+/-)	0	0	0		L	
of which: transactions in debt liabilities (+/-)	0	0	0		L	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0	0	0	0		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	-80	-20	0	0		
Other accounts receivable (+)	-1,731	754	1,493	906		
Social contributions	-1,731	754	1,493	906		
Other accounts payable (-)	0	62	6	1		
EU-Flows	0	62	6	1		
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)	-648	100	181		L	
Difference interest received in cash and interest receivable	-60	70	60	10		
Clearing settlement of accounts	-19	-12	371		L	
Others	-569	42	-250		L	
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	-14,170	4,280	15,930	17,040		
(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 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: 31/03/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	73,180	103,440	20,230	-4,090
Net acquisition (+) of financial assets ⁽²⁾	38,034	183,989	9,899	90,035
Currency and deposits (F.2)	-3,651	35,979	27,381	14,705
Securities other than shares (F.3)	3,230	82,301	-11,196	-14,849
Loans (F.4)	3,580	54,827	-5,081	61,593
Increase (+)	10,319	59,708	19,190	70,578
Reduction (-)	-6,739	-4,881	-24,272	-8,985
Short term loans (F.41), net	4,333	3,801	-8,073	12,959
Long-term loans (F.42)	-753	51,026	2,991	48,634
Increase (+)	5,986	55,907	19,190	57,619
Reduction (-)	-6,739	-4,881	-16,199	-8,985
Shares and other equity (F.5)	32,632	8,028	-1,822	18,742
Portfolio investments, net ⁽²⁾	-1,154	-402	304	1,718
Shares and other equity other than portfolio investments	33,786	8,430	-2,126	17,024
Increase (+)	36,381	12,261	18,331	22,078
Reduction (-)	-2,595	-3,831	-20,457	-5,054
Other financial assets (F.1, F.6 and F.7)	2,243	2,854	617	9,844
Adjustments ⁽³⁾	4,584	3,441	1,481	-584
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)	4,032	3,879	1,498	763
Issuances above(-)/below(+) nominal value	-140	-131	3	-344
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	402	-110	-259	-935
of which: interest flows attributable to swaps and FRAs	-181	148	-510	-156
Redemptions of debt above(+)/below(-) nominal value	3	3	0	3
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	45	448	240	-71
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	242	-647	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	524	-3,701	-2,518	-4,263
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	524	-3,701	-2,518	-4,263
Change in general government (S.13) consolidated gross debt ^(1,2)	116,322	287,169	29,092	81,097

***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: 31/03/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	38,430	82,550	26,740	12,210
Net acquisition (+) of financial assets ⁽²⁾	28,011	153,115	-18,671	38,479
Currency and deposits (F.2)	6,056	27,301	3,354	-15,480
Securities other than shares (F.3)	805	78,184	-6,606	-14,004
Loans (F.4)	4,160	43,704	-1,862	49,835
Increase (+)	6,574	46,941	17,066	55,508
Reduction (-)	-2,414	-3,238	-18,928	-5,673
Short term loans (F.41), net	4,333	3,801	-8,073	12,959
Long-term loans (F.42)	-173	39,903	6,211	36,876
Increase (+)	2,241	43,141	17,066	42,549
Reduction (-)	-2,414	-3,238	-10,855	-5,673
Shares and other equity (F.5)	14,856	1,749	-13,783	10,177
Portfolio investments, net ⁽²⁾	110	21	159	153
Shares and other equity other than portfolio investments	14,746	1,728	-13,942	10,024
Increase (+)	15,174	3,206	3,725	13,086
Reduction (-)	-428	-1,478	-17,667	-3,062
Other financial assets (F.1, F.6 and F.7)	2,134	2,177	226	7,951
Adjustments ⁽³⁾	1,684	2,237	-34	-580
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)	1,772	1,631	407	460
Issuances above(-)/below(+) nominal value	-140	-131	3	-344
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	52	737	-443	-696
of which: interest flows attributable to swaps and FRAs	-72	348	-418	-34
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	-29	-218	2,084	-2,718
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	-29	-218	2,084	-2,718
Change in central government (S.1311) consolidated gross debt ^(1, 2)	68,096	237,683	10,119	47,392
Central government contribution to general government debt (a=b-c) ⁽³⁾	1,066,152	1,303,004	1,312,210	1,357,758
Central government gross debt (level) (b) ^(2, 5)	1,075,706	1,313,390	1,323,509	1,370,901
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	9,555	10,386	11,299	13,143

***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: 31/03/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	18,410	19,840	11,330	6,840
Net acquisition (+) of financial assets ⁽²⁾	23,696	24,827	6,407	27,070
Currency and deposits (F.2)	7,377	6,083	8,699	11,460
Securities other than shares (F.3)	1,944	5,258	-5,428	-1,025
Loans (F.4)	-416	10,192	-3,105	12,975
Increase (+)	2,688	11,655	2,008	15,443
Reduction (-)	-3,104	-1,462	-5,114	-2,467
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-416	10,192	-3,105	12,975
Increase (+)	2,688	11,655	2,008	15,443
Reduction (-)	-3,104	-1,462	-5,114	-2,467
Shares and other equity (F.5)	13,421	3,134	7,052	3,074
Portfolio investments, net ⁽²⁾	-76	242	435	582
Shares and other equity other than portfolio investments	13,497	2,892	6,617	2,492
Increase (+)	14,517	4,096	8,567	3,812
Reduction (-)	-1,020	-1,204	-1,950	-1,320
Other financial assets (F.1, F.6 and F.7)	1,370	159	-811	586
Adjustments ⁽³⁾	1,093	106	1,092	324
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)	757	296	779	594
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	290	-637	74	-199
of which: interest flows attributable to swaps and FRAs	-110	-200	-92	-122
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	45	448	240	-71
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	-2,062	1,511	-4,318	-3,270
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	-2,062	1,511	-4,318	-3,270
Change in state government (S.1312) consolidated gross debt ^(1,2)	41,136	46,284	14,511	30,964
State government contribution to general government debt (a=b-c) ⁽⁵⁾	572,360	619,655	635,376	666,662
State government gross debt (level) (b) ^(2,4)	577,795	624,079	638,590	669,554
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	5,435	4,423	3,214	2,892

***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: 31/03/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	2,170	5,330	-1,910	-6,100
Net acquisition (+) of financial assets ⁽²⁾	586	1,874	6,200	9,266
Currency and deposits (F.2)	-4,629	-624	1,752	4,306
Securities other than shares (F.3)	518	-326	-22	152
Loans (F.4)	-671	-86	-318	116
Increase (+)	1,053	1,012	968	1,342
Reduction (-)	-1,724	-1,097	-1,287	-1,226
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-671	-86	-318	116
Increase (+)	1,053	1,012	968	1,342
Reduction (-)	-1,724	-1,097	-1,287	-1,226
Shares and other equity (F.5)	4,975	2,975	4,754	4,441
Portfolio investments, net ⁽²⁾	-434	-484	-278	15
Shares and other equity other than portfolio investments	5,409	3,459	5,032	4,426
Increase (+)	6,555	4,608	5,871	5,088
Reduction (-)	-1,146	-1,148	-839	-662
Other financial assets (F.1, F.6 and F.7)	394	-65	35	251
Adjustments ⁽³⁾	1,775	953	317	-332
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)	1,393	1,791	207	-292
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	140	-190	110	-40
of which: interest flows attributable to swaps and FRAs	0	0	0	0
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⁾ (+/-)	242	-647	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	1,861	-3,094	-310	1,199
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	1,861	-3,094	-310	1,199
Change in local government (S.1313) consolidated gross debt ^(1, 2)	6,392	5,063	4,297	4,033
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	129,614	134,716	139,007	142,994
Local government gross debt (level) (b) ⁽⁵⁾	129,988	135,051	139,349	143,381
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	374	336	341	388

***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: 31/03/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	14,170	-4,280	-15,930	-17,040
Net acquisition (+) of financial assets ⁽²⁾	-14,983	6,167	15,883	16,354
Currency and deposits (F.2)	-12,455	3,219	13,576	14,419
Securities other than shares (F.3)	538	1,061	780	832
Loans (F.4)	-902	1,035	104	-1,002
Increase (+)	4	1,094	157	13
Reduction (-)	-906	-59	-53	-1,015
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-902	1,035	104	-1,002
Increase (+)	4	1,094	157	13
Reduction (-)	-906	-59	-53	-1,015
Shares and other equity (F.5)	-619	169	155	1,049
Portfolio investments, net ⁽²⁾	-754	-181	-12	968
Shares and other equity other than portfolio investments	135	350	167	81
Increase (+)	136	351	167	91
Reduction (-)	-1	-1	-1	-10
Other financial assets (F.1, F.6 and F.7)	-1,545	683	1,268	1,056
Adjustments ⁽³⁾	-80	42	6	1
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)	0	62	6	1
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-80	-20	0	0
of which: interest flows attributable to swaps and FRAs	0	0	0	0
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	754	-1,898	26	525
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	754	-1,898	26	525
Change in social security (S.1314) consolidated gross debt ^(1,2)	-139	31	-15	-160
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	793	-1,286	-1,412	-1,135
Social security gross debt (level) (b) ^(2,5)	1,315	1,346	1,331	1,171
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	522	2,632	2,743	2,306

***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: 31/03/2013	Year				
		2009 half-finalized	2010 half-finalized	2011 half-finalized	2012 half-finalized	2013 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)	2,432,470	2,546,660	2,640,910	2,695,270	2,756,644

(1) Please indicate status of data: estimated, half-finalized, final.
(2) Data to be provided in particular when GNI is substantially greater than GDP.