

# 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

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

**Member state: Germany**

**Date: 30/09/2013**

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: 30/09/2013	ESA 95 codes	Year				
		2009	2010	2011	2012	2013
		final	half-finalized	half-finalized	half-finalized	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	-73,730	-104,150	-22,020	2,380	-4,452
- Central government	S.1311	-38,610	-82,940	-27,320	-14,350	-11,573
- State government	S.1312	-18,350	-20,050	-11,320	-6,760	-4,051
- Local government	S.1313	-2,510	-5,210	1,430	5,230	8,285
- Social security funds	S.1314	-14,260	4,050	15,190	18,260	2,887
		(1)	(1)	(1)	(1)	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		1,769,893	2,057,308	2,086,816	2,160,193	2,169,582
<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	1,297,715	1,395,556	1,461,989	1,551,057	
Short-term	AF.331	106,165	86,708	116,289	106,928	
Long-term	AF.332	1,191,550	1,308,848	1,345,700	1,444,129	
Loans	AF.4	461,842	651,449	613,910	598,220	
Short-term	AF.41	64,158	233,894	197,702	151,863	
Long-term	AF.42	397,684	417,555	416,208	446,357	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	41,590	41,520	43,550	41,290	43,760
<b>Interest (consolidated)</b>	EDP D.41	63,690	63,300	66,240	63,690	61,980
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	63,540	63,450	65,670	63,810	61,980
<b>Gross domestic product at current market prices</b>	B.1*g	2,374,200	2,495,000	2,609,900	2,666,400	2,724,612

(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: 30/09/2013						
<b>Working balance in central government accounts</b>	<b>-55,911</b>	<b>-52,905</b>	<b>-12,391</b>	<b>-19,942</b>	<b>-19,620</b>	
<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	6,776	5,131	
Loans, granted (+)	2,515	2,694	2,856	3,080	3,018	
Loans, repayments (-)	-1,630	-2,146	-2,716	-2,079	-1,023	
Equities, acquisition (+)	18,426	4,388	5,845	10,615	9,487	
Equities, sales (-)	-2,219	-2,285	-17,145	-4,841	-6,351	
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)(-)	-152	595	-555	-881	-660	
Other accounts receivable (+)	-779	-135	356	653	818	
Taxes	-833	-50	469	699	L	
Military equipment	54	-86	-113	-46	L	
Other accounts payable (-)	1,139	1,204	126	-218	-195	
Construction	631	824	-67	-285	L	
Child benefit	0	-9	9	4	L	
Emission Permits	554	-199	89	-12	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)	-12	-34,349	-3,695	-738	2,953	
Extrabudgetary units (FMSW, Digitalfunk, etc.)	545	-29,323	397	-249	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)	-1	-1,768	-1,684	-1,682	L	
EFSS	0	0	85	224	L	
KfW holding arrangement (Deutsche Telekom and Deutsche Post shares)	1,070	1,190	574	653	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 (interest cash/accrual adjustment and service)	M	-10	6	-1	L	
Reclassification and corrections of non-financial and financial transactions	-2,896	-843	-624	299	L	
Difference interest received in cash and interest receivable	-130	-20	-120	-10	L	
Clearing settlement of accounts and clearing between sub-sectors	336	324	404	378	L	
Tax revenue differences between public finance statistics and tax statistics	-2	102	-5	-30	L	
Difference between public finance statistics and balance of payment	54	-1,578	-769	308	L	
Implementation of court decisions	1,624	-219	-1,175	-60	859	
Rerouting A400M loan	M	M	-518	-28	M	
Others	33	-275	121	184	2,094	
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.131)</b>	<b>-38,610</b>	<b>-82,940</b>	<b>-27,320</b>	<b>-14,350</b>	<b>-11,573</b>	

(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: 30/09/2013					
<b>Working balance in state government accounts</b>	<b>-27,028</b>	<b>-20,560</b>	<b>-10,599</b>	<b>-5,632</b>	
<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	7,521	1	2,496	2,701	
Loans (+/-)	6	-109	1,274	248	
Equities (+/-)	7,301	130	1,833	1,879	
Other financial transactions (+/-)	214	-20	-611	574	
of which: transactions in debt liabilities (+/-)	214	-20	-611	574	
Detail 1					
Detail 2					
Non-financial transactions not included in the working balance	-17	-14	372	149	
Investment grants N-Bank, capital transfers saving banks and local gove	-17	-14	372	149	
Difference between interest paid (+) and accrued (EDP D.41)(-)	507	215	7	72	
Other accounts receivable (+)	-752	164	235	409	
Taxes	-752	164	235	409	
Other accounts payable (-)	600	827	304	238	
Construction	366	527	130	-150	
Child benefit	0	-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	-200	-1,794	4	4	
GPBW Baden-Württemberg + Landesbeteiligung Baden Württemberg	-37	-121	M	M	
Sealink	4	9	4	4	
Phoenix	87	M	M	M	
Erste Abwicklungsanstalt	M	-1,075	M	M	
HSH Finanzfonds	264	328	M	M	
Sector reclassification	-518	-934	M	M	
Other adjustments (+/-) (please detail)	1,018	1,111	-4,138	-4,701	
Corrections of transactions in connection with guarantees	-1,333	-450	-292	-740	
Debt assumption	M	M	M	-330	
Implementation of court decisions	1,624	-219	-1,174	-117	
Tax revenue differences between public finance statistics and tax sta	34	-415	55	-225	
Schwerbehindertenfonds	-110	-100	-100	-100	
PPP redemption	46	57	65	70	
Extrabudgetary units (Erste Abwicklungsanstalt, HSH, GPBW, LBBW e	M	M	-1,319	-2,590	
Difference interest received in cash and interest receivable	-240	260	-10	70	
Clearing settlement of accounts and clearing between sub-sectors	1,065	1,405	227	392	
Difference between public finance statistics and balance of payment	85	848	-615	-65	
Fees	75	162	134	162	
Others	-227	-437	-1,109	-1,226	
<b>Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)</b>	<b>-18,350</b>	<b>-20,050</b>	<b>-11,320</b>	<b>-6,760</b>	

(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: 30/09/2013					
<b>Working balance in local government accounts</b>	<b>-7,729</b>	<b>-7,047</b>	<b>-2,878</b>	<b>906</b>	
<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	2,870	171	992	1,273	
Loans (+/-)	-362	-308	-318	142	
Equities (+/-)	3,151	636	1,336	1,126	
Other financial transactions (+/-)	81	-157	-26	6	
of which: transactions in debt liabilities (+/-)	81	-157	-26	6	
Non-financial transactions not included in the working balance	0	0	0	0	
Difference between interest paid (+) and accrued (EDP D.41)(-)	100	-190	120	60	
Other accounts receivable (+)	-250	4	51	182	
Taxes	-250	4	51	182	
Other accounts payable (-)	1,025	1,492	-537	-579	
Construction	1,025	1,495	-540	-580	
Child benefit	0	-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	-1,898	-1,405	-482	-484	
Rhein-Ruhr Verkehrsverbund	-567	-452	-482	-484	
Sector Reclassification of units	-1,331	-954	M	M	
Other adjustments (+/-) (please detail)	3,372	1,766	4,163	3,872	
Corrections of transactions in connection with guarantees	-19	-20	-20	-20	
Investment grants	2,887	2,638	3,580	2,602	
Implementation of court decisions	352	-77	261	36	
PPP redemption	71	90	108	120	
Stadwerke München / Superdividende	-615	M	-180	M	
Difference interest received in cash and interest receivable	-320	0	20	-70	
Tax revenue differences between public finance statistics and tax stat	336	174	338	350	
Others	680	-1,038	57	853	
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>-2,510</b>	<b>-5,210</b>	<b>1,430</b>	<b>5,230</b>	

(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: 30/09/2013	Year				
	2009	2010	2011	2012	2013
<b>Working balance in social security accounts</b>	-11,751	3,714	13,908	15,828	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	
Financial transactions included in the working balance	40	35	336	211	
Loans (+/-)	-19	-60	-48	-57	
Equities (+/-)	59	95	385	268	
Other financial transactions (+/-)	0	0	0	0	
of which: transactions in debt liabilities (+/-)	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)(-)	-80	-20	0	0	
Other accounts receivable (+)	-1,741	-9	1,623	1,387	
Social contributions	-1,741	-9	1,623	1,387	
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)	-728	268	-683	834	
Difference interest received in cash and interest receivable	-110	40	70	-50	
Clearing settlement of accounts	-19	-10	371	50	
Difference resulting from data sources used in national accounts (annual data - fin)	M	M	-870	740	
Others	-599	238	-254	94	
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>	<b>-14,260</b>	<b>4,050</b>	<b>15,190</b>	<b>18,260</b>	
(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: 30/09/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>73,730</b>	<b>104,150</b>	<b>22,020</b>	<b>-2,380</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>34,210</b>	<b>183,852</b>	<b>10,920</b>	<b>78,681</b>
Currency and deposits (F.2)	-3,872	35,963	27,521	10,481
Securities other than shares (F.3)	3,955	83,432	-9,372	-11,269
Loans (F.4)	3,427	54,883	-7,544	53,418
Increase (+)	10,280	59,707	16,897	62,221
Reduction (-)	-6,853	-4,824	-24,442	-8,802
Short term loans (F.41), net	4,333	3,801	-8,073	12,959
Long-term loans (F.42)	-906	51,082	529	40,459
Increase (+)	5,947	55,906	16,897	49,261
Reduction (-)	-6,853	-4,824	-16,369	-8,802
Shares and other equity (F.5)	32,646	7,842	-2,172	17,991
Portfolio investments, net <sup>(2)</sup>	-1,154	-402	304	1,718
Shares and other equity other than portfolio investments	33,800	8,244	-2,476	16,273
Increase (+)	36,396	11,954	17,980	21,345
Reduction (-)	-2,596	-3,710	-20,457	-5,072
Other financial assets (F.1, F.6 and F.7)	-1,946	1,732	2,488	8,060
<b>Adjustments <sup>(3)</sup></b>	<b>8,279</b>	<b>1,786</b>	<b>-1,831</b>	<b>889</b>
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)	7,431	3,528	-1,799	1,061
Issuances above(-)/below(+) nominal value	-119	-283	-12	-397
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	677	-815	6	53
of which: interest flows attributable to swaps and FRAs	-181	148	-507	141
Redemptions of debt above(+)/below(-) nominal value	3	4	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	45	0	0	-71
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	242	-647	-26	243
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>877</b>	<b>-2,372</b>	<b>-1,602</b>	<b>-3,813</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	877	-2,372	-1,602	-3,813
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>117,096</b>	<b>287,416</b>	<b>29,507</b>	<b>73,377</b>

\*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	Year			
Data are in ...(millions of units of national currency)	2009	2010	2011	2012
Date: 30/09/2013				
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>38,610</b>	<b>82,940</b>	<b>27,320</b>	<b>14,350</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>26,047</b>	<b>152,394</b>	<b>-18,630</b>	<b>36,664</b>
Currency and deposits (F.2)	5,835	27,285	3,494	-9,453
Securities other than shares (F.3)	805	78,184	-6,580	-9,184
Loans (F.4)	4,160	43,654	-2,580	41,116
Increase (+)	6,574	46,941	16,508	46,855
Reduction (-)	-2,414	-3,288	-19,088	-5,740
Short term loans (F.41), net	4,333	3,801	-8,073	12,959
Long-term loans (F.42)	-173	39,853	5,493	28,156
Increase (+)	2,241	43,141	16,508	33,896
Reduction (-)	-2,414	-3,288	-11,015	-5,740
Shares and other equity (F.5)	14,856	1,749	-13,783	10,193
Portfolio investments, net <sup>(2)</sup>	110	21	159	153
Shares and other equity other than portfolio investments	14,746	1,728	-13,942	10,040
Increase (+)	15,174	3,206	3,725	13,102
Reduction (-)	-428	-1,478	-17,667	-3,062
Other financial assets (F.1, F.6 and F.7)	390	1,522	819	3,992
<b>Adjustments <sup>(3)</sup></b>	<b>3,360</b>	<b>1,025</b>	<b>-1,169</b>	<b>-230</b>
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)	3,212	1,316	-1,016	252
Issuances above(-)/below(+) nominal value	-119	-283	-12	-397
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	267	-8	-140	-85
of which: interest flows attributable to swaps and FRAs	-72	348	-418	116
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>101</b>	<b>1,341</b>	<b>2,413</b>	<b>-5,574</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	101	1,341	2,413	-5,574
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>68,118</b>	<b>237,701</b>	<b>9,934</b>	<b>45,210</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1,066,371</b>	<b>1,303,273</b>	<b>1,312,179</b>	<b>1,358,065</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	1,075,926	1,313,626	1,323,561	1,368,770
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	9,555	10,353	11,382	10,705

**\*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: 30/09/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*</b>	<b>18,350</b>	<b>20,050</b>	<b>11,320</b>	<b>6,760</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>22,541</b>	<b>26,218</b>	<b>7,840</b>	<b>16,509</b>
Currency and deposits (F.2)	7,377	6,083	8,699	1,209
Securities other than shares (F.3)	2,669	6,390	-3,630	-2,056
Loans (F.4)	-496	10,232	-4,593	11,909
Increase (+)	2,688	11,695	530	14,374
Reduction (-)	-3,184	-1,462	-5,124	-2,466
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-496	10,232	-4,593	11,909
Increase (+)	2,688	11,695	530	14,374
Reduction (-)	-3,184	-1,462	-5,124	-2,466
Shares and other equity (F.5)	13,421	3,134	7,052	3,007
Portfolio investments, net <sup>(2)</sup>	-76	242	435	582
Shares and other equity other than portfolio investments	13,497	2,892	6,617	2,425
Increase (+)	14,517	4,096	8,567	3,763
Reduction (-)	-1,020	-1,204	-1,950	-1,338
Other financial assets (F.1, F.6 and F.7)	-430	378	313	2,441
<b>Adjustments <sup>(3)</sup></b>	<b>2,801</b>	<b>-401</b>	<b>-775</b>	<b>831</b>
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)	2,366	196	-1,007	946
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	390	-597	26	78
of which: interest flows attributable to swaps and FRAs	-110	-200	-90	25
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	45	0	0	-71
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	205	-123
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-1,803</b>	<b>648</b>	<b>-3,205</b>	<b>-111</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	-1,803	648	-3,205	-111
<b>Change in state government (S.1312) consolidated gross debt <sup>(1,2)</sup></b>	<b>41,889</b>	<b>46,515</b>	<b>15,180</b>	<b>23,989</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>573,114</b>	<b>620,639</b>	<b>637,069</b>	<b>661,286</b>
State government gross debt (level) (b) <sup>(2,5)</sup>	578,549	625,063	640,243	664,232
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	5,435	4,424	3,174	2,946

**\*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: 30/09/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>2,510</b>	<b>5,210</b>	<b>-1,430</b>	<b>-5,230</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-58</b>	<b>1,867</b>	<b>5,667</b>	<b>8,043</b>
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)	-694	15	-525	-348
Increase (+)	1,014	1,005	761	988
Reduction (-)	-1,708	-990	-1,287	-1,336
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-694	15	-525	-348
Increase (+)	1,014	1,005	761	988
Reduction (-)	-1,708	-990	-1,287	-1,336
Shares and other equity (F.5)	4,989	2,790	4,404	3,743
Portfolio investments, net <sup>(2)</sup>	-434	-484	-278	15
Shares and other equity other than portfolio investments	5,423	3,274	4,682	3,728
Increase (+)	6,569	4,301	5,520	4,389
Reduction (-)	-1,146	-1,027	-839	-662
Other financial assets (F.1, F.6 and F.7)	-242	12	59	190
<b>Adjustments <sup>(3)</sup></b>	<b>2,085</b>	<b>1,017</b>	<b>6</b>	<b>186</b>
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)	1,743	1,854	118	-238
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	100	-190	120	60
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(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	242	-647	-232	363
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>1,855</b>	<b>-3,030</b>	<b>44</b>	<b>548</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	1,855	-3,030	44	548
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>6,392</b>	<b>5,063</b>	<b>4,288</b>	<b>3,547</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>129,615</b>	<b>134,683</b>	<b>138,979</b>	<b>142,332</b>
Local government gross debt (level) (b) <sup>(5)</sup>	129,988	135,051	139,339	142,886
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	374	368	360	554

**\*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: 30/09/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>14,260</b>	<b>-4,050</b>	<b>-15,190</b>	<b>-18,260</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-15,043</b>	<b>5,370</b>	<b>16,022</b>	<b>16,776</b>
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)	-952	1,001	114	-1,060
Increase (+)	4	1,060	167	3
Reduction (-)	-956	-59	-53	-1,063
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-952	1,001	114	-1,060
Increase (+)	4	1,060	167	3
Reduction (-)	-956	-59	-53	-1,063
Shares and other equity (F.5)	-619	169	155	1,049
Portfolio investments, net <sup>(2)</sup>	-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)	-1,555	-80	1,398	1,537
<b>Adjustments <sup>(3)</sup></b>	<b>-80</b>	<b>42</b>	<b>6</b>	<b>3</b>
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 <sup>(4)</sup> (+)	-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(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	2
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>724</b>	<b>-1,331</b>	<b>-853</b>	<b>1,323</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	724	-1,331	-853	1,323
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>-139</b>	<b>31</b>	<b>-15</b>	<b>-160</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>793</b>	<b>-1,286</b>	<b>-1,412</b>	<b>-1,490</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	1,315	1,346	1,331	1,171
Social security holdings of other subsectors debt (level) (c) <sup>-</sup>	522	2,632	2,743	2,661

**\*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: 30/09/2013	Year				
		2009 final	2010 half-finalized	2011 half-finalized	2012 half-finalized	2013 forecast
2	<b>Trade credits and advances (AF.71 L)</b>	L	L	L	25,079	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b> i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	2,433,460	2,549,400	2,668,920	2,730,070	2,742,344

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

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